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<sup>(2)</sup> 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<sup>(3)</sup>, or in accordance with IFRSs as issued by the International Accounting Standards Board (IASB) which, based on Commission Decision 2008/961/EC<sup>(4)</sup>, are considered as equivalent to IFRSs adopted pursuant to Regulation (EC) No 1606/2002.
- (2) The core taxonomy to be used for the single electronic reporting format is based on the IFRS Taxonomy and is an extension of it. The IFRS Foundation annually updates the IFRS Taxonomy to reflect, amongst other developments, the issuance of new IFRSs or the amendment of existing IFRSs, the analysis of disclosures commonly reported in practice, or improvements to general content or technology of the IFRS Taxonomy. Therefore, it is necessary to update the regulatory technical standards to reflect each annual update of the IFRS Taxonomy.
- (3) In March 2020 the IFRS Foundation published the updated version of the IFRS Taxonomy. That update should therefore be reflected in Delegated Regulation (EU) 2019/815.

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

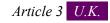
Delegated Regulation (EU) 2019/815 is amended as follows:

- (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<sup>(6)</sup>, this Regulation may be applied to annual financial reports containing financial statements for financial years beginning before 1 January 2021.



#### Entry into force and application

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

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

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

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

Done at Brussels, 6 November 2020.

For the Commission The President Ursula VON DER LEYEN



Annex I 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	onReferences
ifrs-full	AbnormallyLa	r <b>gæ£îhba</b> gesInA	s <b>xebProcessOry</b> For large changes in asset prices or foreign exchange rates [member]	eTghiE xothanbgerR stands for abnormally large changes in asset prices or foreign exchange rates.	atasıldı pılab tAS 1022 g

ifrs-full	AccountingEstin	anaitesAxis	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	AccountingEstin	<b>mætæblef</b> ember	Accounting estimates [member]	This member stands for an asset, a liability or a periodic consumption of an asset, subject to adjustments that result from the assessment of the present status of, and expected future benefits and obligations associated with, assets and liabilities. It also represents the standard value for the "Accounting estimates" axis if no other member is used.	disclosure: IAS 8 39
ifrs-full	AccountingProf.	X duration, credit	Accounting profit	The amount of profit (loss) for a period before deducting tax expense. [Refer: Profit (loss)]	disclosure: IAS 12 81 c ii, disclosure: IAS 12 81 c i

ifrs-full	Accruals	X instant, credit	Accruals	The amount of liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees.	common practice: IAS 1 78
ifrs-full	AccrualsAndD	eXeinsdint,ome credit	Accruals and deferred income	The amount of accruals and deferred income. [Refer: Accruals; Deferred income]	common practice: IAS 1 78
ifrs-full	AccrualsAndD	eferredIncome <i>l</i>	<b>Astract</b> als and deferred income [abstract]		
ifrs-full	AccrualsAndD	eXeinsdant,omeC credit	Assified AsCur and deferred income classified as current	refite amount of accruals and deferred income classified as current. [Refer: Accruals and deferred income]	common practice: IAS 1 78
ifrs-full	AccrualsAndD	eferredIncomeC	Assified AsCur and deferred income classified as current [abstract]	rentAbstract	
ifrs-full	AccrualsAndD	eXeinsdant,omeC credit	Assifieds AsNon and deferred income classified as non-current	cTime at nount of accruals and deferred income classified as non-current.	common practice: IAS 1 78

				[Refer: Accruals and deferred income]		
ifrs-full	AccrualsAndD	eferredIncomeC	ClassificadsAsNon and deferred income classified as non-current [abstract]	currentAbstract		
ifrs-full	AccrualsClassi	if <b>XedrAsstQut</b> grent credit	Accruals classified as current	The amount of accruals classified as current. [Refer: Accruals]	common practice: IAS 1 78	
ifrs-full	AccrualsClassi	if <b>ædrAsst&amp;hu</b> tncurre credit	enAccruals classified as non-current	The amount of accruals classified as non-current. [Refer: Accruals]	common practice: IAS 1 78	
ifrs-full	AccruedIncom	eX instant, debit		The amount of asset representing income that has been earned but is not yet received.	common practice: IAS 1 112 c	
ifrs-full	AccumulatedC	h <b>Xrigestān</b> ĘairVa debit	al AccOffinindanteid I A 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	AStetsAttributab 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	- CreditRiskOfFinanci

				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	AccumulatedC	h <b>Xnigestan</b> FairVa			aditeDesivativesOrSimilarInstrument
			increase	accumulated	IFRS 7 9 d
			(decrease)	increase	
			in fair value	(decrease)	
			of credit	in fair value	
			derivatives	of credit	
			or similar	derivatives	
			instruments	or similar	
	I			I.	1

			related to financial assets designated as measured at fair value through profit or loss	instruments related to financial assets designated as measured at fair value through profit or loss. [Refer: Derivatives [member]; Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments; Financial assets]	
ifrs-full	AccumulatedC	credit	IACO fiffindanteid II increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability		ablecTotThangesInCreditRiskOfLiabi IFRS 7 10 a, disclosure: IFRS 7 10A a

				credit risk of liability]	
ifra full	Accumulated	Wington Eair Va	1.A. A. A. Flan akat Ard		tdblates Glassa supervisit Disk Of Fina
ifrs-full	AccumulatedC	h <b>Xrigestan</b> F,airVa debit	Act of finuala (der Refine a constraint) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	defiveableAttribu accumulated increase (decrease) in the fair value of loans or receivables that is attributable to changes in the credit risk of the assets determined either: (a) as the amount of change in their fair value that is not attributable to changes in the market conditions that gave rise to the market risk; or (b) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Market risk [member]]	t <b>diskelbsGilt</b> angesInCreditRiskOfFina IFRS 7 9 c – Expiry date 2021-01-01
ifrs-full	AccumulatedC	h <b>Xnigestan</b> FairVa	MacOfilmalated R	eclervapdreRatla	adi Coladiti Perivatives Or Similar Instru
1113-1411		and ingrodante and Va	increase (decrease) in fair value of credit derivatives or similar	increase (decrease) in the fair value of credit derivatives or similar	IFRS 7 9 d – Expiry date 2021-01-01

		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	AccumulatedDepreenlastin	nAmorAisationuAattedIm pElhisnentMeenbedisclosure: depreciation, amortisation and impairment [member] and [member] and [member] and [member] and [member] and impairment. [Refer: [Refer: [Refer: [AS 40 79 c, Impairment loss; Depreciation and amortisation expense]
ifrs-full	AccumulatedDeperorbation	nAnd Accontrisulated effibises member depreciation and accumulated amortisation [member] and accumulated amortisation [member] and IAS 16 73 d, depreciation and IAS 16 75 amortisation. [Refer: Depreciation and accumulated amortisation. [Refer: Depreciation and accumulated IAS 16 75 b, common practice: Depreciation amortisation expense] IAS 38 118 c, common practice: IAS 40 79 c, common practice: IAS 41 54 f
ifrs-full	AccumulatedFa <b>XVabuah</b> debit	edge A dyostmarlttæd He Typed Item Includ disci Saury ing Amount Asset fair value accumulated IFRS 7 24B a hedge amount of ii adjustment fair value on hedged hedge item included adjustment in carrying on a hedged

			amount, assets	item that is included in the carrying amount of the hedged item, recognised in the statement of financial position as an asset. [Refer: Hedged items [member]]	
ifrs-full	AccumulatedF	a <b>XValuahl</b> edgeA credit	Ajostmult@uHo fair value hedge adjustment on hedged item included in carrying amount, liabilities	edbedItemInclue 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]]	d <b>di¥cl6sury</b> ingAmountLiabilities IFRS 7 24B a ii
ifrs-full	AccumulatedFa	a <b>XVaktah</b> ledgeA debit	AjostmultRedna fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets	aiFilmegInStateme 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.	ntt9tFösarecialPositionForHedgedIte IFRS 7 24B a v

ifrs-full	AccumulatedF	a <b>¥Vaktah</b> łędgeA credit	AjostmultRedna fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities	[Refer: Financial assets at amortised cost; Hedged items [member]] iFilmegInStateme accumulated amount of fair value hedge adjustment remaining in the statement of financial position for a hedged item that is a financial liability measured at amortised cost and has ceased to be adjusted for hedging gains and losses. [Refer: Financial liabilities at amortised cost; Hedged items [member]]	ndf9cFösancialPositionForHedgedIte IFRS 7 24B a v
ifrs-full	AccumulatedIr	mpæinhentMeml	perccumulated impairment [member]	This member stands for accumulated impairment. [Refer: Impairment loss]	common practice: IAS 16 73 d, common practice: IAS 38 118 c, common practice: IAS 40 79 c, common practice: IAS 41 54 f, disclosure: IFRS 3 B67 d, disclosure: IFRS 7 35H, example:

					IFRS 7 35N, example: IFRS 7 IG29 b – Expiry date 2021-01-01, example: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	AccumulatedO	t <b>Keifistamp</b> rehen credit	s <b>Avednowhe</b> ted other comprehensive income	The amount of accumulated items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IFRSs. [Refer: IFRSs [member]; Other comprehensive income]	
ifrs-full	AccumulatedO	thæfaberprehen	sActinentated en other comprehensive income [member]	stands for	
ifrs-full	AcquisitionAn	d <b>X dhmimüxtra</b> tior debit	Exopprise Replated and administration expense related to insurance contracts	of acquisition	ndomathson practice: IAS 1 85

ifrs-full	Acquisitiondat	te Kain Stalute Of Ec	JuAtednieiteiotInA	cThireeHeldBy/	AdipulnemediatelyBeforeAcquisit
		credit	date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	acquisition- date fair	IFRS 3 B64 p
· c - 6.11	Ainition day	TT · L-h-h-OfT/	CO -: 1:-latitin		
ifrs-full		credit	tflorsidiatation transferred, acquisition- date fair value	value, at acquisition date, of the consideration transferred in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f
ifrs-full	Acquisitiondat	eFairValueOfTo	otal Caprisidienation date fair value of total consideration transferred [abstract]	1TransferredAb	stract
ifrs-full	Acquisitionrela	atXdtliostts6o;Tra debit	ansaction Renogn related costs for transaction recognised separately from acquisition of assets and assumption of liabilities	histedSeparatelyF amount of acquisition- related costs for transactions recognised separately from the acquisition of assets and the assumption	F <b>risaAvsqne</b> sitionOfAssetsAndAssum IFRS 3 B64 m

			in business combination	of liabilities in business combinations. [Refer: Business combinations [member]]	
ifrs-full		debit	related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	amount of acquisition- related costs recognised as an expense for transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	RisolgnismedSeparatelyFromAcquisit IFRS 3 B64 m
ifrs-full	Acquisitions I r	ht&ughtBuioiness( debit	CAmpiisationsBi through business combinations, biological assets	olbgicatAsssets in biological assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Biological assets]	disclosure: IAS 41 50 e
ifrs-full	AcquisitionsTh	ht&utghtBtuioin,ess( debit	CAmpliisitionsDe through business combinations, deferred acquisition costs arising from	effenceitAccepsisiti in deferred acquisition costs arising from insurance contracts resulting from	iantiostoArisingFromInsuranceContr practice: IFRS 4 37 e – Expiry date 2021-01-01

			insurance contracts	acquisitions through business combinations. [Refer: Business combinations [member]; Deferred acquisition costs arising from insurance contracts]	
ifrs-full	AcquisitionsTh	rXuthBtiomess(	CampiisitionsIn through business combinations, intangible assets and goodwill	tarlgible:Accessets A in intangible assets and goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets and goodwill]	<b>udGumoda</b> vill practice: IAS 38 118 e i
ifrs-full	AcquisitionsTh	ൽഎ <b>ന്ദിവാ</b> ന്ദരം debit	CAmplixitionsIn through business combinations, intangible assets other than goodwill	tarlgibhcAccests in intangible assets other than goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]	this::Tos:nGoodwill IAS 38 118 e i
ifrs-full	AcquisitionsTh	r&ughBuomess( debit	through business	vEstenenetPasper in investment property resulting from	IAS 40 76 b, disclosure:

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

			combinations, property, plant and equipment	equipment resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]	
ifrs-full	AcquisitionsTh	፟፟፝፝፝፞፝፝፝፝፝፝፝፝፝፝፝፝፝፝፝ ଝୋଡ଼ୁଡ଼ି ଅଧିକରେ ସେଥିଲେ ଅଧିକରେ ସେଥିଲେ ଅଧିକରେ ଅଧି	CAmplibilitions Re through business combinations, reinsurance assets	ifiburing cases of a set of a set of a set of a set of a cquisitions of a cquisition	practice: IFRS 4 37 e
ifrs-full	ActualClaimsTh	Xati <b>Astael</b> FromC debit	on traces withins claims that arise from contracts within scope of IFRS 17	ddpe@fildiRts17 of the actual claims that arise from contracts within the scope of IFRS 17.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	ActuarialAssum	iption A Chilington	nARatesial assumption of discount rates	The discount rate used as the significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial	common practice: IAS 19 144

			assumptions [member]]	
ifrs-full	ActuarialAssumptiont@fDiscou	nARtatæsiMembe assumption of discount rates [member]	rThis member stands for the discount rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssum St XX Of Etapate	e A Rataria f Infla	tibhe expected	common
		assumption of expected rates of inflation	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]]	practice: IAS 19 144
ifrs-full	ActuarialAssumptiont@fExpect	assumption of expected rates of inflation [member]	stands for the expected rates of inflation used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssum St XX A fistaget c	expected rates assumption of expected rates of pension increases	idi <b>Heterepasets</b> ed rate of increases in pension that is used as a	common practice: IAS 19 144

			significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptiontofExpec	te <b>ARtatasi6</b> IfPens assumption of expected rates of pension increases [member]	diffisceneaseds of e stands for the expected rates of pension increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	nabenmon practice: IAS 19 145
ifrs-full	ActuarialAssum	te <b>ARatesi6</b> IfSalar assumption of expected rates of salary increases	yThereapested 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

				assumptions [member]]	
		10.05			
ifrs-full	ActuarialAssur	n <b>ptiott@f</b> Expect	externation assumption of expected rates of salary increases [member]	yTherenses Meeting stands for the expected rates of salary increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	beemmon practice: IAS 19 145
ifrs-full	ActuarialAssur	n <b>ptikh</b> OfLifeEx	pactunciaA fterR	eThrenhent2019	common
1115-1u11	ActualiaiAssui	ι <b>μακι</b> στεπεεχ	assumption of life expectancy after retirement	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]]	practice: IAS 19 144
ifrs-full	ActuarialAssur	n <b>ptionb@f</b> LifeEx	n Actancia After R	effrismeetMemb	eommon
			assumption of life expectancy after retirement [member]	stands for the life expectancy after retirement used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	practice: IAS 19 145
ifrs-full	ActuarialAssur	n St XXOn Madic			common
			assumption of	cost trend rate used as	practice: IAS 19 144

		medical cost trend rates	significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	
ifrs-full	ActuarialAssum <b>ptiont/∂f</b> Medic	aKatstaFiahdRata assumption of medical cost trend rates [member]	ealMismbenber stands for the medical cost trend rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssum¥tXXCMMamta	i <b>fyRates</b> ial assumption of mortality rates	The mortality rate used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	common practice: IAS 19 144
ifrs-full	ActuarialAssum <b>ptionb@f</b> Mortal	i <b>tyRutusiM</b> embe assumption of mortality rates [member]	This member stands for the mortality rates used as actuarial assumptions.	common practice: IAS 19 145

			[Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptithOfRetire	n&ntAgie2019 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	ActuarialAssumptiont@fRetire	n <b>&amp;ntAged</b> Member assumption of retirement age [member]	eff his member stands for the retirement age used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionsAxis	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

				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	ActuarialGains				sdisplionseletDefinedBenefitLiabilit
		debit	gains (losses)	(increase) in	IAS 19 141 c
			arising from	a net defined	ii
			changes in	benefit lighility	
			demographic	liability	
			accumptions	(accat)	
			assumptions,	(asset)	
			net defined	resulting	
			net defined benefit	resulting from actuarial	
			net defined benefit liability	resulting from actuarial gains (losses)	
			net defined benefit	resulting from actuarial gains (losses) arising from	
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in	
			net defined benefit liability	resulting from actuarial gains (losses) arising from	
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic	
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement	S
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net	ts
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net defined	S
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net defined benefit	S
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net defined benefit liability	'S
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net defined benefit liability (asset).	ts
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net defined benefit liability (asset). Demographic	S
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net defined benefit liability (asset). Demographic assumptions	ts
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net defined benefit liability (asset). Demographic assumptions deal with	15
			net defined benefit liability	resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurement of the net defined benefit liability (asset). Demographic assumptions	ts

				mortality; (b) rates of employee turnover, disability and early retirement; (c) the proportion of plan members with dependants who will be eligible for benefits; (d) the proportion of plan members who will select each form of payment option	
				available under the plan terms;	
				and (e) claim rates under medical	
				plans. [Refer: Net defined benefit	
				liability (asset)]	
ifrs-full	ActuarialGains	IXoshersahironi,ngF debit	rActOmangesInF gains (losses) arising from changes in financial assumptions, net defined benefit liability (asset)	Tifihn det Assum (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in financial assumptions that result in remeasuremen of the net defined benefit liability	p <b>tiismkösettl</b> eefinedBenefitLiabilityAs IAS 19 141 c iii

		40011	arising from	a net defined	19 141 c
111 <b>S-1U</b> II	ActualialGains	debit	gains (losses)	(increase) in	practice: IAS
ifrs-full	ActuarialCoinc	No abarraticiain a D	rAmtExpiration of	A Topo of topo topo topo topo topo topo top	DofimedBenefitLiabilityAsset
				(asset)]	
				liability	
				benefit	
				defined	
				[Refer: Net	
				that service.	
				benefits resulting from	
				date or on	
				the reporting	
				service before	
				contributions relating to	
				by the plan on	
				taxes payable	
				fees); and (d)	
				adjuster's	
				including legal and	
				claims,	
				and resolving	
				in processing	
				be incurred	
				costs (ie the costs that will	
				handling	
				claim	
				including	
				medical costs,	
				benefits, future	
				of medical	
				in the case	
				salary; (c)	
				and future	
				to be met by employees,	
				the benefits	
				any cost of	
				excluding	
				benefit levels,	
				rate; (b)	
				as: (a) the discount	
				items such	
				deal with	
				assumptions	
				Financial	

			experience adjustments, net defined benefit liability (asset)	benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments that result in remeasuremen 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)]	ts
ifrs-full	ActuarialPrese	nWalataûtPromi	s&dRuetifizedmentH present value of promised retirement benefits	<b>Giber ps</b> esent 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	AdditionalAllo	Wa <b>deeRteen</b> gnis	editiditionation to allowance recognised in profit or loss, allowance account for	s <b>TAElamanur</b> tAc of additional allowance for credit losses of financial assets	ccommtFiorCreditLossesOfFinancialAs practice: IFRS 7 16 – Expiry date 2021-01-01

			of financial assets	recognised in profit or loss. [Refer: Allowance account for credit losses of financial assets]	
ifrs-full			disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		nDateForEachMajorClassOfAssetsA
ifrs-full	AdditionalDisclosu		ARcititatoryDe disclosures related to regulatory deferral accounts [abstract]	ferralAccountsA	Abstract
ifrs-full	AdditionalInfortext	:	information about entity exposure to risk	Aidditional information about the entity's exposure to risk when the quantitative data disclosed are unrepresentativ	disclosure: IFRS 7 35 re.
ifrs-full	AdditionalInforteat		information about insurance contracts [text block]	information about insurance	disclosure: IFRS 17 94 – Effective 2021-01-01

			contracts [member]]	
ifrs-full	AdditionalInfortextionAboutN	aAutdAioohalnano information about nature and financial effect of business combination	iAld first af Bus information about the nature and financial effects of business combinations necessary to meet the objectives	indesselosumbination IFRS 3 63
			of IFRS 3. [Refer: Business combinations [member]]	
ifrs-full	AdditionalInfortnatibho&koutN	aturdiDifAnallCha information about nature of and changes in risks associated with interests in structured entities [text block]	nges InRisksAss disclosure of additional information about the nature of, and changes in, risks associated with interests in structured entities.	solisatlesWethInterestsInStructuredEn IFRS 12 B25
ifrs-full	AdditionalInformatibh&koutS	h <b>ArdUnisodR</b> hym information about share- based payment arrangements [text block]	entertained arrangements of IFRS 2. [Refer: Share-based payment arrangements necessary to satisfy the disclosure requirements of IFRS 2. [Refer: Share-based payment arrangements [member]]	tsdisclosure: IFRS 2 52
ifrs-full	AdditionalInformationAbstrac	t Additional information [abstract]		

ifrs-full	AdditionalLiabiXtitestationinge	nt <b>Acktbilitine</b> dRec	o <b>Ethis eatho Bu</b> tsin	sticelostoireation
	credit	liabilities, contingent liabilities recognised in business combination	of additional contingent liabilities recognised in business combinations. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]	IFRS 3 B67 c
ifrs-full	AdditionalLiabilitiesContinge		ognisedInBusin	ssCombinationAbstract
		liabilities, contingent liabilities recognised in business combination [abstract]		
ifrs-full	AdditionalPaidiXCimptant, credit	Additional paid-in capital	The amount received or receivable from the issuance of the entity's shares in excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.	common practice: IAS 1 55
ifrs-full	AdditionalPaidin@appitadMemb	eAdditional paid-in capital [member]	This member stands for amounts received from issuance of the entity's shares in	common practice: IAS 1 108

				excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.	
ifrs-full	AdditionalProv	Tixioohus Ottiloer, Pro credit	v <b>Aithit</b> ional provisions, other provisions	The amount of additional other provisions made. [Refer: Other provisions]	disclosure: IAS 37 84 b
ifrs-full	AdditionalProv	visionsOtherPro	v <b>AdditiAbs</b> tract provisions, other provisions [abstract]		
ifrs-full	AdditionalRect	D <b>ğnitiioat</b> (îon,dwi debit	ilAdditional recognition, goodwill	The amount of additional goodwill recognised, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	disclosure: IFRS 3 B67 d ii
ifrs-full	AdditionsFrom	Axcquiraitiiom,sInv debit	vestiditions, from acquisitions, investment property	yThe amount of additions to investment property resulting from acquisitions.	disclosure: IAS 40 76 a, disclosure: IAS 40 79 d i

				[Refer: Investment property]	
ifrs-full	AdditionsFrom	Purchhræsties B, iolo debit	gAchdiAissets from purchases, biological assets	The amount of additions to biological assets resulting from purchases. [Refer: Biological assets]	disclosure: IAS 41 50 b
ifrs-full	AdditionsFrom	<b>Stiblsæqticmt</b> ,Exp debit	eAdititioRecogn from subsequent expenditure recognised as asset, biological assets	is duc Ass Assent Bio of additions to biological assets resulting from subsequent expenditure recognised as an asset. [Refer: Biological assets]	kægivalønssets practice: IAS 41 50
ifrs-full	AdditionsFrom	S <b>Aibkæqtiemt</b> ,Exp debit	eAdititioRecogn from subsequent expenditure recognised as asset, investment property	isdeeAssAssentInv of additions to investment property resulting from subsequent expenditure recognised as an asset. [Refer: Investment property]	edsismetantPresperty IAS 40 76 a, disclosure: IAS 40 79 d i
ifrs-full	AdditionsInves	tmentProperty A	Weddictions, investment property [abstract]		
ifrs-full	AdditionsLiabi	l <b>Xi chlbatden</b> Insu credit	randditionstracts other than through business combinations, liabilities under insurance contracts and reinsurance	<b>In liabilities</b> in liabilities under insurance contracts and reinsurance contracts issued, resulting from additions	Generating IFRS 4 IG37 b – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01

		contractsother thanissuedthroughbusinesscombinations.[Refer:Liabilitiesunderinsurancecontracts andreinsurancecontractsissued;Businesscombinations[member]]	
ifrs-full	AdditionsOther Khdn debit		spermon ractice: IAS 1 50
ifrs-full	AdditionsOtherThan	Through Buxithtisions mbinations Biological A other than through business combinations, biological assets [abstract]	ssetsAbstract
ifrs-full	AdditionsOther Khdn debit	AtiomghBUsithEssoftsmbinAtions fibestintangtbleother thanof additionsI/throughto intangibleibusinessassetscombinations,other thanintangiblegoodwill,assets otherother thanthan goodwillthoseacquiredthroughbusinesscombinations.[Refer:[Refer:	issels60therThanGoodwill AS 38 118 e

		Business combinations [member]; Intangible assets other than goodwill]
ifrs-full	AdditionsOther Khdnikhing debit	ughBuxiduitisionstibes/moustomenttiles/pestagesother thanof additionsIAS 40 76 a,other thanto investmentdisclosure:businessproperty otherIAS 40 79 d icombinations,than thoseacquiredpropertythroughbusinesscombinations,than thoseiinvestmentacquiredpropertythroughbusinesscombinations.[Refer:Businesscombinations[member];Investmentproperty]
ifrs-full	AdditionsOther Khdnikhin debit	mghBuxititisticitismTibes: Property PIdite: Ausiling upmentother thanof additionsIAS 16 73 e ithroughto property,IAS 16 73 e ibusinessplant andIAS 16 73 e icombinations,equipmentproperty,other thanplant andthoseequipmentacquiredthroughbusinesscombinations[Refer:Businesscombinations.[Refer:Businesscombinations[member];Property,plant andequipmentequipment
ifrs-full	AdditionsOther Khdnikhing debit	ughBuxithisisfusmbinTibesReinstranother thanof additionspractice:other thanof additionspractice:throughto reinsuranceIFRS 4 37 ebusinessassets, other- Expiry datecombinations,than those2021-01-01reinsuranceacquiredbusinessassetsthroughbusinesscombinations,[Refer:Business

			combinations [member]; Reinsurance assets]	
ifrs-full	AdditionsToNo it culturenti Ausset debit	s 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	AdditionsToRigNtdfirstionssets 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	AddressOfRegistextedOfficeO	fE <b>Atity</b> ess of entity's registered office	The address at which the entity's office is registered.	disclosure: IAS 1 138 a
ifrs-full	AddressWhere <b>Gom</b> solidatedF	in <b>Auddrest</b> atemer where consolidated financial statements are obtainable	t <b>Execcedutess</b> able where consolidated financial statements that comply with IFRSs of the entity's ultimate or any intermediate	edisclosure: IAS 27 16 a

				parent are obtainable. [Refer: Consolidated [member]; IFRSs [member]]	
ifrs-full	AdjustedWeigh	n <b>telthAc</b> serageSha	resdjusted 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	AdjustmentsFc	r <b>X uhmatisati</b> jonE debit	x <b>pdjuss</b> tments 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

				amortisation expense]	
ifrs-full	AdjustmentsFo	r <b>X chenatitsiT</b> rans debit	fAmodifictsnitialC 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	Cathying Aunts intro- 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]]	<b>Gi3tlogad</b> Items IFRS 7 23 e – Expiry date 2021-01-01
ifrs-full	AdjustmentsFo	r <b>KuhıreattiTa</b> axOf debit	PAdjBetnochts 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	AdjustmentsFo	r <b>Deknætsol</b> ncre debit	asedjiBinlegisal. for decrease (increase) in biological assets	Assignments 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

ifrs-full	AdjustmentsFor				
		debit	for decrease (increase) in derivative financial assets	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)]	practice: IAS 7 20
· C C 11		<b>T</b> A 1 (* T			1.
ifrs-full	AdjustmentsFo	debit	for decrease (increase) in financial assets held for trading	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)]	practice: IAS 7 20
ifrs-full	AdjustmentsFo	<b>Øchnatsoh</b> ncrea debit	asedjilstveentories 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

				operating activities. [Refer: Inventories; Profit (loss)]	
ifrs-full		debit	for decrease (increase) in loans and advances to banks	Addjunctes diot8 ar for decrease (increase) in loans and advances to banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to banks; Profit (loss)]	practice: IAS 7 20
ifrs-full	AdjustmentsFc	r <b>X) chnextso I</b> ŋcre: debit	asedjilsoanesAsnd for decrease (increase) in loans and advances to customers	AddjanctesdiotSus for decrease (increase) in loans and advances to customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to customers; Profit (loss)]	tcomenson practice: IAS 7 20
ifrs-full	AdjustmentsFc	r <b>ЮchnextšoIn</b> ,crea debit	asedjnOthurMtsse for decrease (increase) in other assets	. , _	common practice: IAS 7 20

				assets; Profit (loss)]	
ifrs-full	AdjustmentsFo	or <b>Юchnætsoh</b> ncrea debit	asedji@therfilerro for decrease (increase) in other current assets	erAtAjssettsents 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	AdjustmentsFc	or <b>ЮchnatiseI</b> ŋcrea debit	asedjiOtherOper for decrease (increase) in other operating receivables	ra <b>AidgRemintable</b> for decrease (increase) in other operating receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	exommon practice: IAS 7 20 a
ifrs-full	AdjustmentsFo	o <b>rX) chreatso I</b> ncrea	asedjußetwensesRe for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	epadjhaserægtsen 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	reconsumed CashCollateralOnSecuritie practice: IAS 7 20

				repurchase agreements and cash collateral on securities borrowed; Profit (loss)]	
ifrs-full	AdjustmentsFo	r <b>X) chnætiso I</b> ŋcre debit	asedjiTstader4tsco for decrease (increase) in trade accounts receivable	undificute investments of the constant of the	common practice: IAS 7 20 a
ifrs-full	AdjustmentsFo	r <b>X) chnætso i</b> n cre debit	asedin IstanlerAts d for decrease (increase) in trade and other receivables	DAddjil&terniivtable for decrease (increase) in trade and other receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other receivables; Profit (loss)]	xommon practice: IAS 7 20
ifrs-full	AdjustmentsFo	r <b>Юcheratid T</b> iax E debit	x <b>patjsts</b> tments for deferred tax expense	Adjustments for deferred tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred	common practice: IAS 7 20

ifrs-full	AdjustmentsFo	p <b>tX)elfæratid T</b> axO debit	f <b>AndpuPtericents</b> for deferred tax of prior periods	tax expense (income); Profit (loss)] Adjustments of tax expense (income) recognised in the period for the deferred tax of prior periods.	common practice: IAS 12 80
ifrs-full	AdjustmentsFo	r <b>ið epnæti oti</b> on A debit	n <b>Aldjinsontisats</b> ion for depreciation and amortisation expense	Experiments for depreciation and amortisation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Depreciation and amortisation expense; Profit (loss)]	common practice: IAS 7 20 b
ifrs-full	AdjustmentsFo	pr <b>Юchnextiotio</b> nA debit	for depreciation and amortisation expense and impairment loss (reversal of impairment loss)	for depreciation and amortisation expense and impairment loss (reversal	practice: IAS 7 20

				Depreciation and amortisation expense; Impairment loss (reversal of impairment loss) recognised in profit or loss; Profit (loss)]	
ifrs-full	AdjustmentsFc	r <b>Deþnætioti</b> onE debit	x <b>Action</b> for depreciation expense	Adjustments for depreciation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsFc	r <b>X) i hi dati di</b> n cor credit	n <b>A</b> djustments for dividend income	Adjustments for dividend income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Dividend income; Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsFo	r <b>XaltWatite</b> Gain debit	s <b>Adjust</b> ments for fair value losses (gains)	Adjustments for fair value losses (gains) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20 b

ifrs-full	AdjustmentsFor	Xidanaciologsts 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	AdjustmentsFor	Xidanationcom credit	eAdjustments for finance income	Adjustments for finance income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance income; Profit (loss)]	common practice: IAS 7 20	
ifrs-full	AdjustmentsFor	<b>Xidanation</b> çom credit	e <b>Adjt</b> tstments 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		<b>Kratimlatise</b> QnD credit	for gain (loss)	for gain (loss)	practice: IAS	esAndAssociates
			on disposal of investments in subsidiaries,	on disposals investments in subsidiaries, joint ventures	7 20	

			joint ventures and associates	and associates to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; Profit (loss)]	
ifrs-full	AdjustmentsFc	rKalmlatissQnD credit	ispojastsPropterty for gain (loss) on disposals, property, plant and equipment	Adjustmethtquip 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]	practice: IAS 7 20
ifrs-full	AdjustmentsFc	r <b>Kralunsttions</b> esO credit	n <b>Alijangerleifts</b> ir for gains (losses) on change in fair value less costs to sell, biological assets		<b>oSnHBion</b> logicalAssets practice: IAS 7 20

				assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]	
ifrs-full	AdjustmentsFo	r <b>Krainnsttions</b> esO credit	n <b>Alijansgerleifts</b> ir for gains (losses) on change in fair value of derivatives	Adjate the rest of	vesimmon practice: IAS 7 20
ifrs-full	AdjustmentsFo	or <b>Kialunsttions</b> esO credit	n <b>A aljuts abover A s</b> lju for gains (losses) on fair value adjustment, investment property	strugens Investigned 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,	ntompenty practice: IAS 7 20

				investment property; Profit (loss)]	
ifrs-full	AdjustmentsFc	or Xmpaintinen, tLo	ss <b>Reiuogniesete</b> In	PAcifitestrheistsGc	adwithon
		debit	for impairment loss recognised in profit or loss, goodwill	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]	practice: IAS 7 20
ifrs-full	AdjustmentsFc		-		ecognizedInProfitOrLoss
		debit	for impairment loss (reversal of impairment loss) recognised in profit or loss	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]	
ifrs-full	AdjustmentsFc				ecognisedInProfitOrLossExploration
		debit	for impairment loss (reversal	for impairment loss (reversal	practice: IAS 7 20

			of impairment loss) recognised in profit or loss, exploration and evaluation assets	of impairment loss) on exploration and evaluation assets recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Exploration and evaluation assets [member]; Impairment loss; Adjustments for impairment loss (reversal of impairment loss (reversal of impairment loss (reversal of impairment loss (reversal of impairment loss (reversal of impairment loss (reversal of impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss) recognised in profit or loss]	
ifrs-full	AdjustmentsFc	r <b>Xncharativen</b> tLo	s <b>ARtiususat</b> OttIm	padimetmteotssR	ecognixedInProfitOrLossInventories
		debit	for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	for impairment loss (reversal of impairment loss) on inventories recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating	practice: IAS 7 20

				activities. [Refer: Inventories; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	AdjustmentsFo	rXmbriationtLo	saRhinenentatelm	1 1	ecognizedInProfitOrLossLoansAndA
		debit	for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	for impairment loss (reversal	practice: IAS 7 20
ifrs-full	AdjustmentsFo	r <b>Xmpaintinen</b> ,tLo debit	ssRijustsadfiffm for impairment loss (reversal of impairment loss) recognised in profit or	for impairment loss (reversal	ecognisedInProfitOrLossPropertyPla practice: IAS 7 20

			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	AdjustmentsFo	or <b>Xntpariatiren</b> ,tLo debit	ssRijustsadfûtsIm for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	paitjustmbentss Re 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;	ecognixedInProfitOrLossTradeAndC practice: IAS 7 20

ifrs-full	AdjustmentsForXndumeto debit	anx Expension structure for income tax expense	Impairment loss (reversal of impairment loss) recognised in profit or loss] Adjustments for income tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	disclosure: IAS 7 35
ifrs-full	AdjustmentsFor Xndrerasted	Decreased in Derfernes Ir	<b>cadje</b> stments	common
	debit	for increase (decrease) in deferred income	for increase (decrease) in deferred income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred income; Profit (loss)]	practice: IAS 7 20
ifrs-full	AdjustmentsFor Xndreased	DecreasedinDeposittsFi	of the sector of	common
	debit	for increase (decrease) in deposits from banks	for increase (decrease) in deposits from banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from banks; Profit (loss)]	practice: IAS 7 20

ifrs-full	AdjustmentsForXn				common
	de	ebit	for increase (decrease) in deposits from customers	for increase (decrease) in deposits from customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from customers; Profit (loss)]	practice: IAS 7 20
ifrs-full	AdjustmentsFor <b>X</b> n de	n <b>dremsteD</b> ecrez ebit	for increase (decrease) in derivative financial liabilities	FArdjustablentbilli 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)]	tiesemmon practice: IAS 7 20
ifrs-full	AdjustmentsFor <b>t</b> in de		asedji Istnplotæel for increase (decrease) in employee benefit liabilities		common practice: IAS 7 20

ifrs-full	AdjustmentsFo	rXndrerasteDecrea	a <b>sedin Fsitmaen ta</b> l L	i <b>ædjitsestente</b> fo	rEnandrinogn
		debit	for increase (decrease)	for increase (decrease)	practice: IAS 7 20
			in financial	in financial	, _ ,
			liabilities held	liabilities held	
			for trading	for trading	
			C	to reconcile	
				profit (loss)	
				to net cash	
				flow from	
				(used in)	
				operating	
				activities.	
				[Refer: Financial	
				liabilities;	
				Financial	
				liabilities at	
				fair value	
				through	
				profit or loss	
				that meet	
				definition	
				of held for	
				trading; Profit	
				(loss)]	
ifrs-full	AdjustmentsFo			(loss)] (einişustameenAsnd	InvestmeentContractLiabiliti
ifrs-full	AdjustmentsFo	rXndruasteDecrea debit	for increase	(loss)] [eidjustameerAsnd for increase	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease)	(loss)] (eidjustameerAsnd for increase (decrease)	
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance,	(loss)] (diss)] (decrease) (decrease) in insurance,	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance	(loss)] eidigustameerAsnd for increase (decrease) in insurance, reinsurance	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and	(loss)] eidjustmeerAsnd for increase (decrease) in insurance, reinsurance and	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment	(loss)] eidjustmeetAsnd for increase (decrease) in insurance, reinsurance and investment	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and	(loss)] eidjustmeerAsnd for increase (decrease) in insurance, reinsurance and	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidjustmeeAsnd for increase (decrease) in insurance, reinsurance and investment contract	practice: IAS
frs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidigustameerAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss)	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidigustameerAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidjustmeerAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidjustmeetAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in)	practice: IAS
frs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidjustmeetAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating	practice: IAS
frs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidigustameerAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities.	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidigustameerAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer:	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidigustmeerAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidjustmeerAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidjustmeetAshd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities;	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidjustmeetAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] <b>Contract</b> (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidjustmeetAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities	practice: IAS
ifrs-full	AdjustmentsFo		for increase (decrease) in insurance, reinsurance and investment contract	(loss)] eidigustmeerAsnd for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under insurance	practice: IAS

				issued; Profit (loss)]	
ifrs-full	AdjustmentsFo	r <b>XndræastæD</b> æcrea debit	asedjnOtherfitarro for increase (decrease) in other current liabilities	At djastihitints for increase (decrease) in other current liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other current liabilities; Profit (loss)]	common practice: IAS 7 20
ifrs-full	AdjustmentsFo	r <b>XndruastaDi</b> ecrea	a <b>sedji@therh</b> isabi for increase (decrease) in other liabilities	. , , , , , , , , , , , , , , , , , , ,	common practice: IAS 7 20
ifrs-full	AdjustmentsFo	r <b>XndreasteDo</b> ecrea debit	asedji(9therfi)per for increase (decrease) in other operating payables	afidgPstyables for increase (decrease) in other operating payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	common practice: IAS 7 20 a
ifrs-full	AdjustmentsFo	nXndreasteDecreated debit	asedinRepuerchas for increase (decrease) in	· · · ·	doashoollateralOnSecuriti practice: IAS 7 20

			repurchase agreements and cash collateral on securities lent	repurchase agreements and cash collateral on securities lent to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Repurchase agreements and cash collateral on securities lent; Profit (loss)]	
ifrs-full	AdjustmentsFo	rXndreastaDiecre debit	asedijiTstanlerAtsco for increase (decrease) in trade accounts payable	undificient states 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	AdjustmentsFo	r <b>XndræsseD</b> æcre debit	asedjiTstaderAsid for increase (decrease) in trade and other payables	Danagin Response for increase (decrease) in trade and other payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other	common practice: IAS 7 20

				payables; Profit (loss)]	
ifrs-full	AdjustmentsFc	r Kndreraste In Oth	er/PoliovsitsioenstAri	siAgfirstmPatsag	eOffine
		debit	for increase in other provisions arising from passage of time	for increases in other provisions arising from the passage of time to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Other provisions [member]]	practice: IAS 7 20
ifrs-full	AdjustmentsFc	r <b>Xnthreattio</b> xpens 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	AdjustmentsFc	r <b>Xnthreatikne</b> ,ome credit	Adjustments for interest income	Adjustments for interest income expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest income; Profit (loss)]	common practice: IAS 7 20

ifrs-full	AdjustmentsFor X absestionins			common
	debit	for losses (gains) on disposal of non-current assets	for losses (gains) on disposal of non-current assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Non- current assets; Profit (loss)]	practice: IAS 7 14
ifrs-full	AdjustmentsFor <b>&amp;rdwisitors</b> , debit	Adjustments for provisions	Adjustments for provisions to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Provisions; Profit (loss)]	common practice: IAS 7 20 b
ifrs-full	AdjustmentsFor <b>R chunctide</b> Prodebit	ofit <b>Adjæ</b> stments to reconcile profit (loss)	Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	disclosure: IAS 7 20
ifrs-full	AdjustmentsForReconcilePro	of t <b>A djss stbstnas</b> t to reconcile profit (loss) [abstract]		
ifrs-full	AdjustmentsFor <b>Xhturettase</b> dP debit	ayı <b>A djúts</b> tments for share- based payments	Adjustments for share- based payments to reconcile profit (loss) to net cash flow from	common practice: IAS 7 20 b

ifrs-full	AdjustmentsFo	r <b>KJuldnisttrildm</b> utedF credit	Profigue OnfAcentocia for undistributed profits of associates	(used in) operating activities. [Refer: Profit (loss)] #testjustments for undistributed profits of associates to reconcile profit (loss) to net cash	common practice: IAS 7 20 b
				flow from (used in) operating activities. [Refer: Associates [member]; Profit (loss)]	
ifrs-full	AdjustmentsFo	rXJ ndnistriidm,tedF credit	Prodijus Ophenestn for	n <b>ends:Astoneunts</b> ed for	Font Sing Equity Method practice: IAS
ifes full	AdjustmentsFe		undistributed profits of investments accounted for using equity method	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)]	7 20
ifrs-full	AdjustmentsFo	r <b>XI ditealtixed</b> Ford	e <b>igdfüstthænge</b> Le for unrealised foreign exchange losses (gains)	for unrealised foreign exchange losses (gains) to reconcile profit (loss) to net cash	common practice: IAS 7 20 b

ifrs-full	AdjustmenteTe	WadamatlaBrafi	IAdioOthmrThon	flow from (used in) operating activities. [Refer: Profit (loss)] <b>ChajngesInW</b> sprk	imponitol
		debit	to reconcile profit (loss) other than changes in working capital	other than changes in working capital, to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	practice: IAS 7 20
ifrs-full	AdjustmentTo	C <b>&amp;riyistga</b> t,moun debit	tsRggnogattUnde adjustment to carrying amounts of investments reported under previous GAAP	rPhevionotic AA of aggregate adjustments to the carrying amounts reported under previous GAAP of investments in subsidiaries, joint ventures or associates in the entity's first IFRS financial statements. [Refer: Associates [member]; Carrying amount [member]; Joint ventures [member]; Previous GAAP [member]; Subsidiaries [member];	Pdisclosure: IFRS 1 31 c

ifrs-full	AdjustmentTol	<b>Vindamdada</b> etCons	eAxdjstRtineMeas to mid-market consensus price, measurement input [member]	Investments in subsidiaries, joint ventures and associates; IFRSs [member]] <b>uFeisentImpetM</b> stands for an adjustment to mid-market consensus price, used as a measurement input.	eemberple: IFRS 13 B36 c
ifrs-full	AdjustmentTol	P <b>tó filtiretisti</b> ngrPro debit	eAdjustrShat &D profit (loss) for preference share dividends	ividjundsment 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	Exiptemation, debit	Administrative expenses	The amount of expenses that the entity classifies as being administrative.	example: IAS 1 103, disclosure: IAS 1 99, disclosure: IAS 26 35 b vi
ifrs-full	Advances	X instant, credit	Advances received	The amount of payments received for goods or services to be provided in the future.	common practice: IAS 1 55
ifrs-full	AdvertisingEx	p&n <b>de</b> tration, debit	Advertising expense	The amount of expense	common practice: IAS 1 112 c

	arising from advertising.	
ifrs-full	AggregateAdjustmentidioCarryi       ingggdegReportedUisderdInbeioustication         adjustment       stands for       IFRS 1 3         adjustment       adjustment to       to carrying         amounts       adjustment to       adjustment to         reported       the carrying       under         under       amounts       reported         GAAP       under       GAAP.         [Refer:       Carrying       amount         amount       [member];       Previous         GAAP       [member];       Previous         GAAP       [member];       Previous	
ifrs-full	AggregateContimeineAndDisco       AtignegateOperation       AtignegateOp	ation
ifrs-full	AggregateDifferXniosBactweenFang/angaAtInitiaIRecognitigatAdifactorudifferencedifferencedifferenceIFRS 7.2betweenbetween thefair valuefair valueat initialat initialat initialrecognitionrecognitionrecognitionandand thetransactionprice yet to beprice forrecognised infinancialprofit or lossinstrumentsthat is yet tobe recognisedin profit orloss. [Refer:Financialinstruments,	

			class [member]]	
ifrs-full	AggregatedIndi <b>xidmtHy</b> Imma	te <b>rigigtessatiat</b> es individually immaterial associates [member]	<b>(Ehiben</b> ember stands for the aggregation of associates that are individually immaterial. [Refer: Associates [member]]	disclosure: IFRS 12 21 c ii, disclosure: IFRS 4 39M b – Effective on first application of IFRS 9, disclosure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	AggregatedIndi <b>xidntliby</b> Imma	te <b>Aggrugates</b> sCo individually immaterial business combinations [member]	nt bis ations den stands for the aggregation of business combinations that are individually immaterial. [Refer: Business combinations [member]]	n <b>diss</b> closure: IFRS 3 B65
ifrs-full	AggregatedIndi <b>xidmdiky</b> Imma	te <b>AggoigtWed</b> tur individually immaterial joint ventures [member]	estMember stands for the aggregation of joint ventures that are individually immaterial. [Refer: Joint ventures [member]]	disclosure: IFRS 12 21 c i, disclosure: IFRS 4 39M b – Effective on first application of IFRS 9, disclosure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	AggregatedMeasumentMem	b <b>A</b> æggregated measurement [member]	This member stands for all types of measurement. It also represents the standard value for the "Measurement axis if no other member is used.	disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a

ifrs-full	AggregatedTimeRandsMembe	rAggregated 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	AggregateNotSignifibantIndiv	cash- generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	stands for the aggregate of cash-	ndtissle/Iosultver IAS 36 135

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

			in the entity's operations.	
ifrs-full	AircraftMember	Aircraft [member]	This member stands for a class of property, plant and equipment representing aircraft used in entity's operations. [Refer: Property, plant and equipment]	example: IAS 16 37 e
ifrs-full	AirportLanding <b>Rightsev</b> lember	· Airport landing rights [member]	This member stands for airport landing rights.	common practice: IAS 38 119
ifrs-full	AllLevelsOfFa	y <b>Mielerbei</b> s of fair value hierarchy [member]	This member stands for all levels of the fair value hierarchy. It also represents the standard value for the "Levels of fair value hierarchy" axis if no other member is used.	disclosure: IAS 19 142, disclosure: IFRS 13 93 b
ifrs-full	AllOtherSegmentsMburber	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	AllowanceAccoXinitFstatGtr,editL credit	oAstes@finimanci account for credit losses of financial assets	allAtes at shount of an allowance account used to record impairments	disclosure: IFRS 7 16 – Expiry date 2021-01-01

				to financial assets due to credit losses. [Refer: Financial assets]	
ifrs-full	AllowanceForCn	ta <b>chitbo</b> ssesMe	nAlleowance 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	AllYearsOfInsun	aood@laimMe	nAbleryears 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		<b>šetskraciogn</b> ised lebit	Anometisation assets recognised from costs incurred to obtain or fulfil contracts with customers	iffedToObtainO 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]	rfliskfloSontractsWithCustomers IFRS 15 128 b
ifrs-full	AmortisationDe			HiloenInsurance	
	c	credit	deferred	amount of	IFRS 4

			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	AmortisationE	x <b>¥edue</b> ation, 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	AmortisationIn	tXngiibhtiAnsets(	Data Control of the second of	Wille amount of amortisation of intangible assets other than goodwill. [Refer: Depreciation and amortisation expense; Intangible assets	disclosure: IAS 38 118 e vi

				other than goodwill]	
ifrs-full	Amortisation	f <b>æthxø</b> dIntangible	Assets Oxition The method, intangible assets other than good will	affGeodwill amortisation method used for intangible assets other than goodwill with finite useful lives. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]	disclosure: IAS 38 118 b
ifrs-full	AmortisationO	f&alusatindLoss	eAntistingtinBu	yTitgeReinsuranc	edisclosure:
		debit	of losses (gains) arising on buying reinsurance	amount of amortisation of deferred losses (gains) arising from the purchase of reinsurance. [Refer: Depreciation and amortisation expense; Gains (losses) recognised in profit or loss on buying reinsurance]	IFRS 4 37 b ii – Expiry date 2021-01-01
ifrs-full	AmortisationR	a <b>k:Ixixi</b> ngibleAs duration	s <b>ets@thisaFham</b> C rate, intangible assets other than goodwill	donewill amortisation rate used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 a

ifrs-full	AmountByWh	ið A Frinstandial Ass		t <b>Deeriavatovees</b> Or	sitisidarsinse:umentsMitigateMaximur
			which credit	by which	IFRS 7 9 b
			derivatives	credit	
			or similar	derivatives	
			instruments	or similar	
			related to	instruments	
			financial	related to	
			assets	financial	
			designated	assets	
			as measured	designated	
			at fair value	as measured	
			through	at fair value	
			profit or	through	
			loss mitigate	profit or	
			maximum	loss mitigate	
			exposure to	maximum	
			credit risk	exposure	
				to credit	
				risk. [Refer:	
				Loans and	
				receivables;	
				Credit risk	
				[member];	
				Derivatives	
				[member];	
				Maximum	
				exposure to	
				credit risk;	
				Financial	
				assets]	
ifrs-full	AmountByWh	ichinstasOrRec			e <b>d@cSosuite</b> rInstrumentsMitigateMax
			which credit	by which	IFRS 7 9 b –
			derivatives	credit	Expiry date
			derivatives or similar	credit derivatives	Expiry date 2021-01-01
			or similar	derivatives	
			or similar instruments	derivatives or similar	
			or similar instruments related to	derivatives or similar instruments	
			or similar instruments related to loans or receivables	derivatives or similar instruments related to	
			or similar instruments related to loans or	derivatives or similar instruments related to loans or	
			or similar instruments related to loans or receivables mitigate	derivatives or similar instruments related to loans or receivables	
			or similar instruments related to loans or receivables mitigate maximum	derivatives or similar instruments related to loans or receivables mitigate	
			or similar instruments related to loans or receivables mitigate maximum exposure to	derivatives or similar instruments related to loans or receivables mitigate maximum	
			or similar instruments related to loans or receivables mitigate maximum exposure to	derivatives or similar instruments related to loans or receivables mitigate maximum exposure	
			or similar instruments related to loans or receivables mitigate maximum exposure to	derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit	
			or similar instruments related to loans or receivables mitigate maximum exposure to	derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk. [Refer:	
			or similar instruments related to loans or receivables mitigate maximum exposure to	derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk. [Refer: Loans and	
			or similar instruments related to loans or receivables mitigate maximum exposure to	derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk	
			or similar instruments related to loans or receivables mitigate maximum exposure to	derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk [member];	
			or similar instruments related to loans or receivables mitigate maximum exposure to	derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk	

				Derivatives [member]]	
ifrs-full	AmountByWh	i <b>Xa Regah</b> ttoryD debit	efemalAccount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	Teddit Balance H by which a regulatory deferral account credit balance has been reduced because it is no longer fully reversible. [Refer: Regulatory deferral account credit balances]	aslikedonRuducedBecauseItIsNoLonge IFRS 14 36
ifrs-full	AmountByWh	i <b>&amp; Regala</b> țoryD credit	efamalAccount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	Dehit Balancet Ha by which a regulatory deferral account debit balance has been reduced because it is no longer fully recoverable. [Refer: Regulatory deferral account debit balances]	s <b>HischRade</b> rcedBecauseItIsNoLonger IFRS 14 36
ifrs-full	AmountByWh	i <b>%ithsitsiRe</b> cove debit	rableAuntobyntEx which unit's recoverable amount exceeds its carrying amount	cEbdsItsGantyir by which a cash- generating unit's (group of units') recoverable amount exceeds its carrying amount. [Refer: Carrying amount [member]; Cash- generating	glAstekoisinte: IAS 36 134 f i, disclosure: IAS 36 135 e i

				units [member]]	
ifrs-full	AmountByWh	iX.WaXu <b>inAstain</b> gnu	eAToKinytAsysum which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	pFloen Moust (fihan by which value that has been assigned to a key assumption must change in order for a unit's recoverable amount to be equal to its carrying amount. [Refer: Carrying amount [member]]	gdisuOnstantForUnitsRecoverableAmo IAS 36 134 f iii, disclosure: IAS 36 135 e iii
ifrs-full	AmountIncurre	<b>ABdinatiity</b> ForP debit	røvisionOfKeyI incurred by entity for provision of key management personnel services provided by separate management entity	IEhagemantPer 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]]	sdimeldSereicesProvidedBySeparateN IAS 24 18A
ifrs-full	AmountOfRec	laXsdfirantiicom s Ort	Changes Infrese reclassification or changes in presentation		disclosure: IAS 1 41 b

				in its financial statements.	
ifrs-full			presented in other comprehensive income realised at derecognition of financial liability	presented in other comprehensive income that was realised at derecognition of financial liabilities designated at fair value through profit or loss. [Refer: Other comprehensive income]	IFRŠ 7 10 d
ifrs-full	AmountReclas		reclassified from profit or loss to other	r <b>Cbergreduents</b> ive reclassified from profit or loss to other comprehensive income when applying the overlay approach, presented as a separate line item in profit or loss.	ethisolosatApplyingOverlayApproach IFRS 4 35D a – Effective on first application of IFRS 9
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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]	
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			classified as held for sale [member]]	
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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
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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]	
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financial asset amount		,	1			
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			1	(llaoliny)	01 a non-	

			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					SäisilavAgeeementNotSetOffAgainst
		credit	subject to enforceable master netting arrangement or similar agreement not set off against financial assets	master netting arrangement or similar	IFRS 7 13C d
ifrs-full	AmountsSubjec	tToEnforceable		ArrangementOr	SimilarAgreementNotSetOffAgainst
			subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]		
ifrs-full		XT of State of Contract State	ManderNetting	AFilaengemeemtt©r; that are	SdisidarAgeeementNotSetOffAgainst IFRS 7 13C d
			enforceable master netting arrangement or similar agreement not set off against financial liabilities	subject to an enforceable master netting arrangement or similar	

				off against financial liabilities. [Refer: Financial liabilities]	
ifrs-full	AmountsSubje		MaxterNetting/ subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]	ArrangementOrS	SimilarAgreementNotSetOffAgainst
ifrs-full	AmountThatW	debit	that would have been reclassified from profit or loss to other	nPhefitOoluotssTo 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.	odistato CimerprehensiveIncomeApply IFRS 4 39L f ii – Effective on first application of IFRS 9
ifrs-full	AmountThatW	debit	ReportedInProfit that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	tOHecessIoLAS39 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.	IdistiffectureAppliedFinancialAssetsTo IFRS 4 39L d ii – Effective on first application of IFRS 9
ifrs-full	AnalysisOfAge		setsiEhasiArePast of age of financial assets that are past due but		adiisdlosure: IFRS 7 37 a – Expiry date 2021-01-01

		not impaired [text block]	[Refer: Financial assets]	
ifrs-full	AnalysisOfCreditEtx	ploxukresUsiAgläkytsisnalCre of credit exposures using external credit grading system [text block]	diffGradingSyste disclosure of an analysis of credit exposures using an external credit grading system. [Refer: Credit exposure; External credit grades [member]]	natamphilicatory IFRS 7 IG23 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	AnalysisOfCreditEtx	ploxularesUsiAglathesinalCred of credit exposures using internal credit grading system [text block]	iWheadingSyster disclosure of an analysis of credit exposures using an internal credit grading system. [Refer: Credit exposure; Internal credit grades [member]]	ndxapiphatory IFRS 7 IG23 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	AnalysisOfFinatexital	AcsektsThatAmeIydiisviduall of financial assets that are individually determined to be impaired [text block]	yAnateysisinedTo 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]	Rtistolpained IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	AnalysisOfIncomeA	ndExpense <b>Abstysits</b> of income		

		and expense [abstract]		
ifrs-full	Announcement (Df Plabéro Disco	nAinnoOperation of plan to discontinue operation [member]	Meisnhæmber stands for the announcement of a plan to discontinue an operation.	example: IAS 10 22 b
ifrs-full	AnnouncingOr@oennbencingIn	plamentatingO or commencing implementation of major restructuring [member]	stands for announcing	10 22 e
ifrs-full	ApplicableTaxR <b>a</b> t&X duration	Applicable tax rate	The applicable income tax rate.	disclosure: IAS 12 81 c ii
ifrs-full	AreaOfLandUs&IKXAigsianltu	rArea of land used for agriculture	The area of land used for agriculture by the entity.	common practice: IAS 41 46 b i
ifrs-full	AssetbackedDe <b>btlinstann</b> ,entsF debit	e <b>Ad</b> sset- 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	AssetbackedFinanerintgerMemb	erAsset-backed financings [member]	This member stands for asset-backed financings.	example: IFRS 12 B23 b
ifrs-full	AssetbackedSecXiritistaAtnound debit	Cosstributedad F securities, amount contributed to fair value of plan assets	afilveatureOffPtlan securities that are backed by underlying assets contribute to the fair value of defined benefit plan assets. [Refer: Plan assets,	Acscantsple: IAS 19 142 g

				at fair value; Defined benefit plans [member]]	
ifrs-full	AssetRecognis	eXFinisFarptected) debit	Reisseursement recognised for expected reimbursement contingent liabilities in business combination	of assets that have been	
ifrs-full	AssetRecognis	eXFionsExaptected1 debit	Reissbursement recognised for expected reimbursement other provisions	of assets that have been	IAS 37 85 c
ifrs-full	Assets	X instant, debit	Assets	The amount of a present economic resource controlled by the entity	disclosure: IAS 1 55, disclosure: IFRS 13 93 a, disclosure: IFRS 13 93

				as a result of 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	AssetsAndLiab	p <b>iảntis</b> sAxis	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	AssetsAndLiał	bilitiesClassified	Assistents Frond Sale liabilities classified as held for sale [axis]	Aikie axis of 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	AssetsAndLiał	<b>ihitiesK</b> elassified	Assistents Frond Sale liabilities classified as held for sale [member]	Meinsbenember 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

				groups classified as held for sale; Disposal groups classified as held for sale [member]]	
ifrs-full	AssetsAndLiab <b>ihitins</b>	1	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	AssetsAndLiabihitins	1 C H	AssAts held Fors liabilities not classified as held for sale [member]	Allements 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

				sale; Disposal groups classified as held for sale [member]]	
ifrs-full	AssetsAndReg	uXationsyaDutferral. debit	Accentist DabitBa regulatory deferral account debit balances	al <b>lihees</b> mount of assets and regulatory deferral account debit balances. [Refer: Assets; Regulatory deferral account debit balances]	disclosure: IFRS 14 21
ifrs-full	AssetsArisingF	T&nHStapltyration debit	NosetsdEvaluat arising from exploration for and evaluation of mineral resources	ion extracting 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.	edinaticessure: IFRS 6 24 b
ifrs-full	AssetsArisingF	utanceC debit	ohtsetts arising from insurance contracts	The amount of recognised assets arising from insurance	disclosure: IFRS 4 37 b – Expiry date 2021-01-01

ifrs-full	AssetsHeldAs	Z <b>&amp;liatstanP</b> ermit debit	tedollatersabldOr held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	contracts. [Refer: Types of insurance contracts [member]] <b>Repletinged AltFea</b> of collateral held that is permitted to be sold or repledged in the absence of default by the owner of the collateral. [Refer: At fair value [member]]	i <b>rli<sup>v</sup>adılı</b> esure: IFRS 7 15 a
ifrs-full	AssetsHeldToF	Indegenderarbilities			-
			to hedge liabilities arising from financing activities [member]	stands for assets held to hedge liabilities arising from financing activities. [Refer: Assets; Liabilities arising from financing activities]	IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C
ifrs-full	AssetsLessCur	rðn <b>íhsaðnil</b> jties debit	Assets less current liabilities	The amount of assets less the amount of current liabilities.	common practice: IAS 1 55
ifrs-full	AssetsLessCur	rentLiabilitiesA	b <b>Atsact</b> s less current liabilities [abstract]		
ifrs-full	AssetsLiabiliti	e <b>3OifiBtanet</b> fitPlar credit	Assets (liabilities) of benefit plan	The amount of assets of a retirement benefit plan less liabilities other than the actuarial present value of promised	disclosure: IAS 26 35 a

				retirement benefits.	
ifrs-full	AssetsObtained	IX instant, debit	Assets obtained by taking possession of collateral or calling on other credit enhancements	The amount of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees). [Refer: Guarantees [member]]	disclosure: IFRS 7 38 a
ifrs-full	AssetsOfBenef	i <b>P lans</b> tant, debit	Assets of benefit plan	The amount of assets held by retirement benefit plans. [Refer: Defined benefit plans [member]]	disclosure: IAS 26 35 a i
ifrs-full	AssetsOtherTh	a <b>XCaslaOo</b> GashI debit	Equisicate on the En Su than cash or cash equivalents in subsidiary or businesses acquired or disposed	bEhdiamyOuBusi of assets, other than cash or cash equivalents, in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]	n <b>dissek/suge</b> tiredOrDisposed2013 IAS 7 40 d
ifrs-full		s <b>&amp;dFristan(f</b> ,ostsT debit	o <b>Obstatisn</b> OrFulfi recognised from costs to obtain or fulfil contracts with customers	Constraints With Constraints With Constraints of assets recognised from the costs to obtain or fulfil contracts with customers. The costs	distologuse: IFRS 15 128 a

ifrs-full	AssetsRecogni	s <b>&amp;dinstatit</b> ysFin debit	aAsiadStatement recognised in entity's financial statements in relation to structured	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. SThR elatiomToS of assets recognised in the entity's financial statements relating to	t <b>disclosdFe</b> ntities IFRS 12 29 a
			entities	its interests in structured entities. [Refer: Assets; Unconsolidated structured entities [member]]	1
ifrs-full	AssetsSoldOrF	AplindsgædtAsCol debit	l <b>ûterhaltêtF</b> airVa sold or	luthe fair value of collateral	disclosure: IFRS 7 15 b
		debit	repledged in absence of default by owner of collateral, at fair value	sold or repledged that was permitted to be sold or repledged in the absence of default by	II KS / 13 U

ifrs-full	AssetsThatEntit <b>X</b> G deb	bit	that entity continues to recognise	the owner of the collateral. [Refer: At fair value [member]] The amount of transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]	disclosure: IFRS 7 42D e
ifrs-full	AssetsThatEntit¥G		<b>Accesset</b> ise To Ext that entity continues to recognise to extent of continuing involvement		g <b>disseddssenæ</b> ent IFRS 7 42D f
ifrs-full	AssetsToWhichXig deb		<b>Actions</b> Apply to which significant restrictions apply	The amount in the consolidated financial statements of the assets of the group to which significant restrictions (for example, statutory, contractual and regulatory restrictions) apply on the entity's ability to access or use the assets.	disclosure: IFRS 12 13 c
ifrs-full	AssetsTransferrⅆ crea		EnsistitesAtTime transferred	Offferantsfermt, at the time	disclosure: IFRS 12 27 c

			to structured entities, at time of transfer	of transfer, of all assets transferred to structured entities. [Refer: Unconsolidated structured entities [member]]	1
ifrs-full	AssetsUnderIn	s <b>Xranstz</b> fütyntrac debit	ts <b>AssdfSainsler</b> an insurance contracts and reinsurance contracts issued	cEficontractsIssu of assets under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]	earkample: IAS 1 55 – Expiry date 2021-01-01, example: IFRS 4 IG20 b – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	AssetsUnderRe	iXisimistane,Cedeo debit	dAssets under reinsurance ceded	The amount of assets under reinsurance contracts in which the entity is the policyholder.	example: IAS 1 55 – Expiry date 2021-01-01, example: IFRS 4 IG20 c – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	AssetsWithSig	n <b>MitaasttaNi</b> şkOfN debit	Attestital Audjhstm significant risk of material adjustments within next financial year	éFiheWithiniNext 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.	

ifrs-full	AssociatedLiabiXitiestanatEn	titv <b>Associates</b> ToR	eTabeniseount	disclosure:
	credit	liabilities that entity continues to recognise	of liabilities associated with transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]	IFRS 7 42D e
ifrs-full	AssociatedLiabiXitinsiTelnatEn credit	tity <b>Csentimates</b> [FoR liabilities that entity continues to recognise to extent of continuing involvement	-	nd (960 contienting Involvement IFRS 7 42D f
ifrs-full	AssociatesMemimember	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	At cost [member]	This member stands for measurement based on cost.	disclosure: IAS 40 32A, disclosure: IAS 41 50,

			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	AtCostOrInAcconclambeerWithII	RS kowtidrinFa accordance with IFRS 16 within fair value model [member]	rVhiseMendedMe stands for measurement based on cost or IFRS 16 when the fair value model is generally used by the entity to measure a class of assets. [Refer: At cost [member]]	e <b>dibel</b> osure: IAS 40 78
ifrs-full	AtFairValueMe <b>mben</b> ber	At fair value [member]	This member stands for measurement based on fair value. Fair value is the price that would be received to sell an asset	disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a

				or paid to transfer a liability in an orderly transaction between market participants at the measurement date.	
ifrs-full	AuditorsRemu	n <b>ăratiioa</b> tion, debit	Auditor's remuneration	The amount of fees paid or payable to the entity's auditors.	common practice: IAS 1 112 c
ifrs-full	AuditorsRemu	nerationAbstrac	tAuditor's remuneration [abstract]		
ifrs-full	AuditorsRemu	n <b>&amp;ratioontfrom</b> Aud debit	it <b>Sudvioe</b> '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	AuditorsRemu	n <b>&amp;ratioantFom</b> Othe debit	remuneration for other services	The amount of fees paid or payable to the entity's auditors for services that the entity does not separately disclose in the same statement or note.	common practice: IAS 1 112 c
ifrs-full	AuditorsRemu	n <b>&amp;ratuoantfrom</b> ,TaxS debit	Servititesr's remuneration for tax services	The amount of fees paid or payable to the entity's auditors for tax services.	common practice: IAS 1 112 c
ifrs-full	AuthorisedCap	iXilfiotanntitmen credit	tsBubNritContra capital commitments but not contracted for	of capital commitments that have	common practice: IAS 1 112 c

				authorised by the entity, but for which the entity has not entered into a contract. [Refer: Capital commitments]	
ifrs-full	Availableforsa	eFinancialAsse	ts <b>Xvasitabde</b> -for- sale financial assets [abstract]		
ifrs-full	AverageEffecti	v&Ti <b>nsRant</b> ç credit	Average effective tax rate	The tax expense (income) divided by the accounting profit. [Refer: Accounting profit]	disclosure: IAS 12 81 c ii
ifrs-full	AverageForeig	n <b>K</b> xXIXangeRate duration	Average foreign exchange rate	The average exchange rate used by the entity. Exchange rate is the ratio of exchange for two currencies.	common practice: IAS 1 112 c
ifrs-full	AverageNumb	eXONEXnployees duration	Average number of employees	The average number of personnel employed by the entity during a period.	common practice: IAS 1 112 c
ifrs-full	AveragePriceC	fXlXl¥imgltættu	nAentrage price of hedging instrument	The average price of a hedging instrument. [Refer: Hedging instruments [member]]	disclosure: IFRS 7 23B b
ifrs-full	AverageRateO	f <b>NeXXinghtstn</b> ur	nAwerage rate of hedging instrument	The average rate of a hedging instrument.	disclosure: IFRS 7 23B b

ifrs-full	BalancesOnCu	r <b>ÆnitAtærø</b> µntsF credit	r <b>dialansto</b> smers on current accounts from customers	[Refer: Hedging instruments [member]] The amount of balances in customers' current	common practice: IAS 1 112 c
				accounts held by the entity.	
ifrs-full	BalancesOnDe	nXaindsDaptositsF credit	rBial@nusesmers on demand deposits from customers	The amount of balances in customers' demand deposits held by the entity.	common practice: IAS 1 112 c
ifrs-full	BalancesOnOt	n <b>&amp;riðæptøst</b> tsFron credit	n <b>Balatorns</b> rs on other deposits from customers	The amount of balances in customers' deposit accounts held by the entity that the entity does not separately disclose in the same statement or note.	common practice: IAS 1 112 c
ifrs-full	BalancesOnTer	r <b>XDeştasit</b> tsFron credit	Baktonessrs on term deposits from customers	The amount of balances in customers' term deposits held by the entity.	common practice: IAS 1 112 c
ifrs-full	BalancesWithE	Bahlkusstant, debit	Balances with banks	The amount of cash balances held at banks.	common practice: IAS 7 45
ifrs-full	BankAcceptan	c&Aissstant, debit	Bank acceptance assets	The amount of bank acceptances recognised as assets.	common practice: IAS 1 55
ifrs-full	BankAcceptan	c&Linstidittes credit	Bank acceptance liabilities	The amount of bank acceptances recognised as liabilities.	common practice: IAS 1 55

ifrs-full	BankAndSimil	a <b>XCdharzytio</b> n, 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	BankBalances	ACiensteerlBanks debit	<b>Black</b> ThanMand balances at central banks other than mandatory reserve deposits	AtbeytResenteDof bankbalancesheld atcentral banksother thanmandatoryreservedeposits.[Refer:Mandatoryreservedeposits atcentral banks]	epositaon practice: IAS 1 112 c
ifrs-full	BankBorrowin	g <b>XUndiant</b> junted credit	<b>(Bash</b> 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	BankDebtInstr	u <b>Xaénssähe</b> Jd 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	BankingArrang	<b>∂menstaΩl</b> assifi debit	efAlserashEquiv banking arrangements, classified as cash equivalents	alents classification of cash equivalents representing banking arrangements that the entity does not separately	common practice: IAS 7 45

ifrs-full	BankOverdraft	s <b>©linsstiaînt</b> dAsCa credit	a <b>Bank</b> uivalents overdrafts	disclose in the same statement or note. [Refer: Cash equivalents] 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	common practice: IAS 7 45
				the bank. [Refer: Cash and cash equivalents]	
ifrs-full		extEximingsLoss duration	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	BasicAndDilut	extEximingsLoss duration	<b>Rasikand</b> romC diluted earnings (loss) per share from continuing operations	<b>Brasiniang</b> Opera diluted earnings (loss) per share from continuing operations. [Refer: Basic and diluted earnings (loss) per share]	<b>tions</b> mon practice: IAS 1 85

ifrs-full	BasicAndDilut	tex ExistingsLos	s <b>Barsikare</b> From (	BatsiniangOper	atlistsbucktedingNetMovementInReg
110 10		duration	diluted	diluted	IFRS 14 26
			earnings	earnings	
			(loss) per	(loss) per	
			share from	share from	
			continuing	continuing	
			operations,	operations	
			including net	that include	
			movement	the net	
			in regulatory	movement	
			deferral	in regulatory	
			account	deferral	
			balances and	account	
			net movement		
			in related	and the net	
			deferred tax	movement	
				in related	
			1	deferred tax.	
	,			[Refer: Basic	
	,			and diluted	
	,			earnings	
	,			(loss) per	
				share; Net	
				movement	
				in regulatory deferral	
				account	
				balances	
				related to	
				profit or	
			1	loss and net	
				movement	
	,			in related	
	,			deferred tax;	
	,			Continuing	
	,			operations	
	,			[member]]	
frs-full	- Resic And Dilut	ANEX Things I os	s <b>PearSilcare</b> EfromE		
.115-1u11	DasitAnuDhuy	duration	diluted	diluted	practice: IAS
	,	duration	earnings	earnings	1 85
	,		(loss) per	(loss) per	
	,		share from	share from	
			discontinued	discontinued	
	,		operations	operations.	
	,			[Refer: Basic	
	,			and diluted	
	,			earnings	
	,			(loss) per	
				share]	
			1	- Share	1
fra full		WEXXingsLoss	DreihamHrom		
ifrs-full	BasicAndDilut	teXEXX ingsLoss duration	s <b>PearSikaree</b> fromD diluted		editiclosIneludingNetMovementInR IFRS 14 26

		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]]	
BasicAndDilut		<b>Parsikareth</b> clud diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	iBgNictMolveme diluted earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related	ndindogutatoryDeferralAccountBala IFRS 14 26
	BasicAndDilut		BasicAndDiluteXPXXingsLoss duration discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	<ul> <li>(loss) per share from discontinued operations, operations including net movement in regulatory deferral account deferral account deferred tax. [Refer: Basic AndDiluteXIPXiXingsLoss</li> <li>Basic AndDiluteXIPXiXingXingsLoss</li></ul>

				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	BasicAndDilut	edEarningsPerS	Hansi & bastcheet diluted earnings per share [abstract]		
ifrs-full	BasicEarningsl	As MX rShare 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	BasicEarnings	LXsXPXrShareFr duration	o <b>Ba</b> SigntinuingC earnings (loss) per share from continuing operations	perations earnings (loss) per share from continuing operations. [Refer: Basic earnings (loss) per share; Continuing operations [member]]	disclosure: IAS 33 66

ifrs-full	DasicEarningsi				idgsNktMnevementInRegulatoryDefer
		duration	earnings	earnings	IFRS 14 26
			(loss) per	(loss) per	
			share from	share from	
			continuing	continuing	
			operations,	operations	
			including net	that include the net	
			movement		
			in regulatory	movement	
			deferral	in regulatory	
			account	deferral	
			balances and	account	
			net movement	balances	
			in related	and the net	
			deferred tax	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]]	
frs-full	BasicEarningsI	As MA r Share Fr	Balliscontinued	<b>Bpsiz</b> tions	disclosure:
		duration	earnings	earnings	IAS 33 68
			(loss) per	(loss) per	
			share from	share from	
			discontinued	discontinued	
			operations	operations.	
			-	[Refer: Basic	
				earnings	
				(loss) per	
				share;	
				Discontinued	
				operations	
				[member]]	
frs-full	BasicEarningsI	Ass APArShare Fro			udisgNetMovementInRegulatoryDe
		duration	earnings (loss) per	earnings (loss) per	IFRS 14 20

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

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

				is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales. [Refer: Property, plant and equipment]	
ifrs-full	BearerPlantsM	emmehendber	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

ifrs-full	BenefitsPaidOr	r <b>Paylabht</b> ion, debit	Benefits paid or payable	Property, plant and equipment] The amount of benefits paid or payable for retirement	disclosure: IAS 26 35 b v	
ifrs-full	RestEstimateA	t Wainstaition Dat	ARAT Astinantica	benefit plans.	-	ollectedForAcquired
1113-1411	DestEstimater	debit	at acquisition date of contractual cash flows not expected to be collected for acquired receivables	estimate at acquisition date of contractual cash flows not expected to be collected for receivables acquired in business combinations. [Refer: Business combinations [member]]	IFRS 3 B64 h iii	Sheetedi on required
ifrs-full	BiologicalAsse	et& instant, debit	Biological assets	The amount of living animals or plants recognised as assets.	disclosure: IAS 1 54 f, disclosure: IAS 41 50, example: IAS 41 43	
ifrs-full	BiologicalAsse	t <b>srægel}v</b> æmber	Biological assets, age [member]	This member stands for all biological assets when disaggregated by age. It also represents the standard value for the "Biological assets by age" axis if no other member is used. [Refer: Biological assets]	example: IAS 41 43	

ifrs-full	BiologicalAsse	t <b>ax</b> is	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	BiologicalAsse	t <b>sRiy</b> 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	BiologicalAsse	t <b>sℜy</b> 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	BiologicalAsse	t <b>a≌iş</b> 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

			that complete the table.	
ifrs-full	BiologicalAssets@mbpiMemb	erBiological 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	BiologicalAssetsiventeber	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	BiologicalAsset <b>3Pinstgerd</b> AsSe debit	ec Brioyo girdalabili assets pledged as security for liabilities	tiEbe amount of biological assets pledged as security for liabilities. [Refer: Biological assets]	disclosure: IAS 41 49 a
ifrs-full	BiologicalAssetsneypbMembe	r Biological assets, type [member]	This member stands for all biological assets when disaggregated by type. It also represents the standard	example: IAS 41 43

				value for the "Biological assets by type" axis if no other member is used. [Refer: Biological assets]	
ifrs-full	BiologicalAsse	t <b>XWihxtaeT</b> ,itleIs debit	Restations of the Restant Restant of the Restant of	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	BondsIssuedU	nXisicostante,dCas credit	h <b>Blonds</b> 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	BorrowingCos	tsAbstract	Borrowing costs [abstract]		
ifrs-full	BorrowingCos	t <b>SC alpirtatiise</b> d	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

ifrs-full	BorrowingCos	t <b>Xnduraeid</b> n	Borrowing costs incurred	which form part of the cost of that asset. 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	BorrowingCos	t <b>SR dcwgtiise</b> ,dAs debit	Baparoseing costs recognised as expense	The amount of interest and other costs that an entity incurs in connection with the borrowing of funds that are recognised as an expense.	common practice: IAS 1 112 c
ifrs-full	Borrowings	X instant, credit	Borrowings	The amount of outstanding funds that the entity is obligated to repay.	common practice: IAS 1 55
ifrs-full	BorrowingsAb	stract	Borrowings [abstract]		
ifrs-full	BorrowingsAd	j XstXxXnitf3t4nter	eBtRatePlasis, adjustment to interest rate basis	The adjustment to the basis (reference rate) used for calculation of the interest rate on borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsBy	NaxinseAxis	Borrowings by name [axis]	The axis of a table defines the relationship between the domain	common practice: IFRS 7 7

			members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	BorrowingsBy Naember	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	BorrowingsInterestationstant	Borrowings, interest rate	The interest rate on borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsIntetextRateBasis	Borrowings, interest rate basis	The basis (reference rate) used for calculation of the interest rate on borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsMattexity	Borrowings, maturity	The maturity of borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
ifrs-full	BorrowingsOriginxtlCurrency	Borrowings, original currency	The currency in which the borrowings are	common practice: IFRS 7 7

				denominated. [Refer: Borrowings]	
ifrs-full	BorrowingsRe	cðginistahA <sub>s</sub> sOfA credit	constitution ate 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	BottomOfRang	<b>3€N&amp;enbbe</b> r	Bottom of range [member]	This member stands for the bottom of a range.	example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 2 45 d, common practice: IFRS 7 7
ifrs-full	BrandNames	X instant, debit	Brand names	The amount of intangible assets representing rights to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise. [Refer:	example: IAS 38 119 a

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

			buildings and similar structures for use in operations. [Refer: Property, plant and equipment]	
ifrs-full	BuildingsMembæ	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	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	BusinessCombinationsMemb	perBusiness combinations [member]	This member stands for transactions or other events in which an acquirer obtains control of one or more businesses. Transactions sometimes	disclosure: IFRS 3 B64

			referred to as "true mergers" or "mergers of equals" are also business combinations as that term is used in IFRS 3.	
ifrs-full	CancellationOf <b>KalsratiSh</b> , credit	ares Cancellation of treasury shares	The amount of treasury stock cancelled during the period. [Refer: Treasury shares]	common practice: IAS 1 106 d
ifrs-full	CapitalCommit <b>iXeints</b> tant, credit	Capital commitments	The amount of future capital expenditures that the entity is committed to make.	common practice: IAS 1 112 c
ifrs-full	CapitalCommitmentsAbstra	act Capital commitments [abstract]		
ifrs-full	CapitalisationR antelnibassure	men <b>CapitaWsatiber</b> 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	CapitalisationR <b>ActOXB</b> orro duration	wing <b>Capsits Fisgitole</b> rate of borrowing costs eligible for capitalisation	diffeapitalistation 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	ndisclosure: IAS 23 26 b

- <del> </del>			Dec: 4) West	outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. [Refer: Weighted average [member]; Borrowings]	
ifrs-full	CapitalisedDev	/ <b>ehepmben</b> tExper	ditapitAlismber development expenditure [member]	This member stands for a class of intangible assets arising from development expenditure capitalised before the start of commercial production or use. An intangible asset shall only be recognised if the entity can demonstrate all of the following: (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale; (b) its intention to complete the intangible asset and use or sell it; (c)	common practice: IAS 38 119

its ability to use or sell the intangible asset; (d) how the intangible asset will generate probable future economic benefits. Among other things, the entity can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset; (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and (f) its ability to measure reliably the expenditure attributable to the intangible asset during its development.

ifrs-full	CapitalRedemp	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	CapitalRedemp	o <b>tionRlose</b> rveMe	n <b>laçi</b> ital redemption reserve [member]	This member stands for a component of equity representing the reserve for the redemption of the entity's own shares.	common practice: IAS 1 108
ifrs-full	CapitalRequire	n <b>acist</b> sAxis	Capital requirements [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 136
ifrs-full	CapitalRequire	mæntsbefæmber	Capital requirements [member]	This member stands for capital requirements that the entity is subject to. It also represents the standard value for the "Capital requirements" axis if no other member is used.	disclosure: IAS 1 136
ifrs-full	CapitalReserve	X instant, credit	Capital reserve	A component of equity representing	common practice: IAS 1 55

				the capital reserves.	
ifrs-full	CapitalReserve	Member	Capital reserve [member]	This member stands for a component of equity representing capital reserves.	common practice: IAS 1 108
ifrs-full	CarryingAmou	natxiscumulated	DepmyciiagionAn	n Tihis ation And I	npachmantAndGrossCarryingAmour
			amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IAS 16 73 d, disclosure: IAS 16 73 e, disclosure: IAS 38 118 c, disclosure: IAS 38 118 e, disclosure: IAS 40 76, disclosure: IAS 40 79 c, disclosure: IAS 40 79 d, disclosure: IAS 41 50, disclosure: IAS 41 50, 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	CarryingAmou	n <b>theinib</b> drer	Carrying amount [member]	This member stands for the amount at which an asset is recognised in the statement of financial	disclosure: IAS 16 73 e, disclosure: IAS 38 118 e, disclosure: IAS 40 76, disclosure: IAS 40 79 d,

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

				Advances received]	
ifrs-full	CashAdvances	A¥n <b>dlirrætinsi∿</b> /ade credit	TotshherParties advances and loans made to other parties, classified as investing activities	Classified And nv of cash advances and loans made to other parties (other than advances and loans made by a financial institution), classified as investing activities.	estangAleti√AtSs 716e
ifrs-full	CashAdvances	A¥û <b>dlµrætnisiM</b> ade credit	TorselatedPartie advances and loans made to related parties	es The cash outflow for loans and advances made to related parties. [Refer: Related parties [member]]	common practice: IAS 7 16
ifrs-full	CashAndBankl	BXI amstessAtCent debit	r <b>&amp;Bahrdus</b> d bank balances at central banks	The amount of cash and bank balances held at central banks.	common practice: IAS 1 55
ifrs-full	CashAndCashI	Eğµinvatlæmtt,s debit	Cash and cash equivalents	The amount of cash on hand and demand deposits, along with short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in	disclosure: IAS 1 54 i, disclosure: IAS 7 45, disclosure: IFRS 12 B13 a

			value. [Refer: Cash; Cash equivalents]	
ifrs-full	CashAndCashEquivalentsA	Abstractsh and cash equivalents [abstract]		
ifrs-full	CashAndCashEğuivatkamtsA debit	Amo <b>Gras</b> contributed and cash equivalents, amount contributed to fair value of plan assets	ToFairWalueOff 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]]	lænafuspetes IAS 19 142 a
ifrs-full	CashAndCashE&uiwatkemt.sC debit	Class (FreedbAs PartOfI and cash equivalents classified as part of disposal group held for sale	Disposationut pH 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]]	eddifion <b>8a</b> le practice: IAS 7 45
ifrs-full	CashAndCashE&uiwatæmtsH debit	Held <b>Byach</b> tityUnava and cash equivalents held by entity unavailable for use by group	ilableafinduseBy of significant cash and cash equivalent balances held by the entity that are not available for use by the group.	<b>discip</b> sure: IAS 7 48

				[Refer: Cash and cash equivalents]	
ifrs-full	CashAndCashl	Eğuiwatkamt(sIfDi debit	feashtFromStat and cash equivalents if different from statement of financial position	eiffleent@fbiumatner 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]	addrosition practice: IAS 7 45
ifrs-full	CashAndCashl	EquivalentsIfDi	feashtFromStat and cash equivalents if different from statement of financial position [abstract]	ementOfFinanci	alPositionAbstract
ifrs-full	CashAndCashl	EğudvarletintsInSu debit	<b>USingla</b> ryOrBusi and cash equivalents in subsidiary or businesses acquired or disposed	netwestAuquited of cash and cash equivalents in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]; Cash and cash equivalents]	OttiSuispansee12013 IAS 7 40 c
ifrs-full	CashAndCashl	ExuivatkamttsReco debit	gitishdAsOfAc and cash equivalents recognised as of acquisition date	q <b>TisitionDate</b> recognised as of the acquisition date for cash and cash equivalents	common practice: IFRS 3 B64 i

				acquired in a business combination. [Refer: Cash and cash equivalents; Business combinations [member]]	
ifrs-full		debit	<b>ToEst</b> forceableM collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	of cash collateral pledged that is subject to an enforceable master netting arrangement	rangamplantOrSimilarAgreementNotS IFRS 7 IG40D, example: IFRS 7 13C d ii
ifrs-full		credit	t <b>CaIn</b> forceable collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	of cash collateral received that is subject to an enforceable master netting arrangement	<b>Fragphe</b> ntOrSimilarAgreementNot IFRS 7 IG40D, example: IFRS 7 13C d ii
ifrs-full	CashEquivalen	t& instant, debit	Cash equivalents	The amount of short-term, highly liquid investments that are readily convertible	common practice: IAS 7 45

				to known amounts of cash and that are subject to an insignificant risk of changes in value.	
ifrs-full	CashEquivalen	tsAbstract	Cash equivalents [abstract]		
ifrs-full	CashFlowHedg	gesAbstract	Cash flow hedges [abstract]		
ifrs-full	CashFlowHedg		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	CashFlowsFrom	mContinuingAn	dDistcontinued flows from continuing and discontinued	DperationsAbstr	act

		operations [abstract]		
ifrs-full	ebit	<b>OffShbf3idiar</b> ies from losing control of subsidiaries or other businesses, classified as investing activities	DFOthgeregates cash flows arising from losing control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]	sdisClossifiedAsInvestingActivities IAS 7 39
ifrs-full	ebit	from (used in) decrease (increase) in restricted cash and cash equivalents	inflow (outflow) due to a decrease (increase) in restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	practice: IAS 7 16
ifrs-full	ebit	from (used in) decrease (increase) in short-term deposits and investments	inflow (outflow) due to a decrease (increase) in short-term deposits and investments.	practice: IAS 7 16
ifrs-full	ebit	actors for And Eva flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	alliacioasth Mine flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non- regenerative resources after the entity has	r <b>diRchssure</b> esClassifiedAsInvestingA IFRS 6 24 b

-:f-a f-11	CashElawaEra	- Vida-HtiEnnlor	- Com Cor And Eve	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	CashFlowsFrot	n¥U <b>dedāti</b> Бяplora debit	atios for And Eva flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	alliation (D) fMine flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non- regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource, classified as operating activities.	rdiRessurcesClassifiedAsOperating/ IFRS 6 24 b
ifrs-full	CashFlowsFrom	n <b>XUdedāti</b> Biņanci debit	if gaale the twees from (used	The cash flows from (used in)	disclosure: IAS 7 10,

			in) financing activities	financing activities, which are activities that result in changes in the size and composition of the contributed equity and borrowings of the entity.	disclosure: IAS 7 50 d
ifrs-full	CashFlowsFrom	mUsedInFinanc	ingActfleitiesAb from (used in) financing activities [abstract]	stract	
ifrs-full	CashFlowsFrom	n <b>XUdeudåtti</b> binjanc debit	in financing activities, continuing operations	nfine ims Operati flows from (used in) the entity's financing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) financing activities]	atisclosure: IFRS 5 33 c
ifrs-full	CashFlowsFro	n <b>Udedåti</b> Binanc debit	ingeale tile interest in the second s	ChrticastdOpera flows from (used in) the entity's financing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used	atlixes <sup>3</sup> osure: IFRS 5 33 c

			in) financing activities]	
ifrs-full	CashFlowsFrom XU ded at ibm			
	debit	from (used in) increase (decrease) in current borrowings	inflow (outflow) due to an increase (decrease) in current borrowings. [Refer: Current borrowings]	practice: IAS 7 17
ifrs-full	CashFlowsFrom Udedatibut debit	creas <b>Charth planats</b> ing from (used in) increases in operating capacity	aftac ity gregate amount of cash flows that represent increases in the entity's ability to execute operating activities (for example, measured by units of output per day).	example: IAS 7 50 c
ifrs-full	CashFlowsFron XUdedatilms debit	guran CearShriftonots 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	CashFlowsFronXUdedatifm debit	zestin <b>Gastrifitities</b> from (used in) investing activities	The cash flows from (used in) investing activities, which are the acquisition and disposal of long- term assets and other investments not included	disclosure: IAS 7 10, disclosure: IAS 7 50 d

			in cash equivalents.	
ifrs-full	CashFlowsFromUsedInInv	vestin <b>@Asttifitives</b> Ab from (used in) investing activities [abstract]	stract	
ifrs-full	CashFlowsFron XU ded at ibm	esting ast if it is co	nflihæing.Operatio	disclosure:
	debit	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	CashFlowsFrom XU declatibre	esting ast in the sDis	sc <b>ōhtintasd</b> Opera	tidinslosure:
	debit	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	CashFlowsFrom Udedati Ma debit	aintai <b>Gasg</b> Operating flows from (used in) maintaining operating capacity	Capacity gregate amount of cash flows that are required to maintain the entity's current ability to execute operating	example: IAS 7 50 c

			activities (for example, measured by units of output per day).	
ifrs-full	CashFlowsFron YUsed a tiOpperat	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	CashFlowsFromUsedInOperat		stract	
		from (used in) operating activities [abstract]		
ifrs-full	CashFlowsFrom 20 ded at 10 p. erat			
	debit	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]	IFRS 5 33 c
ifrs-full	CashFlowsFrom 20 ded at Opperat			
	debit	from (used in) operating activities,	flows from (used in) the entity's	IFRS 5 33 c

		discontinued operations	operating activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) operating activities]		
ifrs-full	CashFlowsFrom <b>XUsedātiOp</b> era	tionssh 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	CashFlowsFron <b>XUsedātiOp</b> era	ti GussBeffore Char from (used in) operations before changes in working capital	gesen werking inflow (outflow) from the entity's operations before changes in working capital.	apianhple: IAS 7 A Statement of cash flows for an entity other than a financial institution, common practice: IAS 7 20	
ifrs-full	CashFlowsUsed Xind Expansion credit	And Deflokopme used in exploration and development activities	ntActivates outflow for exploration and development activities.	common practice: IAS 7 16	
ifrs-full	CashFlowsUsedKndtbtatipingC debit	o filmol()ffSubssidi used in obtaining control of subsidiaries or other businesses, classified as investing activities	affibsQuggtbgrBan cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities. [Refer:	s <b>dineskæstfi</b> tærssifi IAS 7 39	edAsInvestingActivi

				Subsidiaries [member]]	
ifrs-full	CashOnHand	X instant, debit	Cash on hand	The amount of cash held by the entity. This does not include demand deposits.	common practice: IAS 7 45
ifrs-full	CashOutflowF	o <b>XLduset</b> ion, credit	Cash outflow for leases	The cash outflow for leases.	disclosure: IFRS 16 53 g
ifrs-full	CashPaidLiabi	l <b>ixeduration</b> finsu debit	rafiaskCpaidactsA liabilities under insurance contracts and reinsurance contracts issued	filtRedissurance in liabilities under insurance contracts and reinsurance contracts issued resulting from cash paid. [Refer: Liabilities under insurance contracts and reinsurance contracts and reinsurance contracts issued]	<b>Geventaphe</b> Issued IFRS 4 IG37 c – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	CashPayments	F <b>&amp;</b> r <b>ffutatic</b> fionti credit	aClastorwardCorpayments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	htfacts@shionCo outflow for futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes or the payments are classified as financing activities.	netxaartspActrdISWSapContractsClassified 7 16 g

ifrs-full	CashReceiptsF	rXnolFmatricerCont	racashorecenter	nFilments Agention C	ontractslandssvapContractsClassifie
1115-1411		debit	from futures contracts, 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
ifrs-full	CashReceintsF	rXnaRentasment	OffasthvancesAn		OthenPaleickSassifiedAsInvestingA
		debit	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
ifrs-full	CashReceiptsF	r&nolReationnent	OffastivancesAn	d <b>Ebe</b> nsalshadeTo	Redated Barties
		debit	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]]	practice: IAS 7 16
ifrs-full	CashRepaymen	ntXOlfAtativances/	AGd&loansFromI	R <b>ellacectBsh</b> rties	common
		credit	repayments of advances and		practice: IAS 7 17

			loans from related parties	and loans from related parties. [Refer: Related parties [member]; Advances received]	
ifrs-full	CashTransferre	X instant, credit	Cash transferred	The fair value, at acquisition date, of cash transferred as consideration in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f i
ifrs-full	CategoriesOfA	sa ts Recognise	dEategorists ToC of assets recognised from costs to obtain or fulfil contracts with customers [axis]	Hibin DiFulfilCo of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	o <b>disadosWith</b> CustomersAxis IFRS 15 128 a
ifrs-full	CategoriesOfA	ssutsRærognise	dEategOrists ToC of assets recognised from costs to obtain or fulfil contracts with customers [member]	His Ontin field 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	o <b>disadosWith</b> CustomersMember IFRS 15 128 a

			from costs to obtain or fulfil contracts with customers" axis if no other member is used. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	CategoriesOfCurrentFinancia	Il ASattg&bistract of current financial assets [abstract]		
ifrs-full	CategoriesOfCurrentFinancia	Il Gatilgiories bstr of current financial liabilities [abstract]	act	
ifrs-full	CategoriesOfFinancialAssets	Ab <b>Strag</b> tories of financial assets [abstract]		
ifrs-full	CategoriesOfFinaansialAssets	Axīsategories 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	CategoriesOfFinancialLiabili	tie <b>CAlegorie</b> ts of financial liabilities [abstract]		
ifrs-full	CategoriesOfFi <b>nanis</b> ialLiabili	tie <b>CAteis</b> ories of financial liabilities [axis]	The axis of a table defines the relationship	disclosure: IFRS 7 8

	between the domain members or categories in the table and the line items or concepts that complete the table.
ifrs-full	CategoriesOfNoncurrentFinanctalAccentex befract non-current financial assets [abstract]
ifrs-full	CategoriesOfNoncurrentFinanctalLigbilitiesAbstract non-current financial liabilities [abstract]
ifrs-full	CategoriesOfRedatisdPartiesAx iCategories of The axis of a table of a table [axis] of 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	ChangeInAmouXtRucationisedF       dritereasquisition       DefinertEase Asstitclosure: (decrease)       (decrease)       IAS 12 81 j         debit       in amount       in a pre- recognised       acquisition       IAS 12 81 j         for pre- deferred tax       acquisition       acquisition       acquisition         debit       deferred tax       acquirer as       asset of the         acquisition       asset       a result of       a business         combination       that       changes the       probability         of realising       the asset by       the acquirer.       [Refer:         Deferred       tax assets;       the assets;       the assets;

			Business combinations [member]]		
ifrs-full	ChangeInValueOfForeignCurr	eGdyaBgsisSpread in value of foreign currency basis spreads [abstract]	dsAbstract		
ifrs-full	ChangeInValueOfForwardEler	<b>ChtsOff in</b> ward value of forward elements of forward contracts [abstract]	lContractsAbstr	act	
ifrs-full	ChangeInValueOfTimeValueO	<b>fOptings:Ab</b> straction value of time value of options [abstract]	2t		
ifrs-full	ChangesInAggregateDifferenc	aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]			nountDeterminedUsi
ifrs-full	ChangesInAllowanceAccount	FolkanegitsLinsses allowance account for credit losses of financial assets [abstract]	OfFinancialAss	etsAbstract	
ifrs-full	ChangesInBioloXidahAtisets debit	Increase (decrease) in biological assets	The increase (decrease) in biological assets. [Refer: Biological assets]	disclosure: IAS 41 50	
ifrs-full	ChangesInBiologicalAssetsAb	s <b>Chan</b> ges in biological			

		assets [abstract]		
ifrs-full	ChangesInContingentLiabili	tie <b>SRemogenised</b> In contingent liabilities recognised in business combination [abstract]	BusinessCombin	nationAbstract
ifrs-full	ChangesInDeferredAcquisiti	on <b>Chasts gesising</b> Findeferred acquisition costs arising from insurance contracts [abstract]	romInsuranceCo	ontractsAbstract
ifrs-full	ChangesInDeferredTaxLiabi	lity <b>Alsang@b</b> stract in deferred tax liability (asset) [abstract]		
ifrs-full	ChangesInEquit duration, credit	Increase (decrease) in equity	The increase (decrease) in equity. [Refer: Equity]	disclosure: IAS 1 106 d
ifrs-full	ChangesInEquityAbstract	Changes in equity [abstract]		
ifrs-full	ChangesInExpotenteToRisk	Description of changes in exposure to risk	The description of changes in the exposure to risks arising from financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 33 c
ifrs-full	ChangesInFairValueMeasure	em (fibAsgets Abstr fair value measurement, assets [abstract]	act	

ifrs-full	ChangesInFair	ValueMeasurem	en <b>banges</b> siown	EquityInstrumer	tsAbstract	
			fair value measurement, entity's own equity instruments [abstract]			
ifrs-full	ChangesInFair	ValueMeasurem	<b>Giblaindris</b> itiesAl fair value measurement, liabilities [abstract]	bstract		
ifrs-full	ChangesInFair	ValueOfCreditD	ChatgesAbstra fair value of credit derivative [abstract]	ct		
ifrs-full	ChangesInFair	V <b>XI deCMfrón</b> ancia debit	al Assets Attribut (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	table To Cileans ges (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	IdiScedditReskOf IFRS 7 9 c	FinancialAssets

				believes more faithfully represents the amount of	
				change in its fair value that is attributable to changes in the credit risk of the	
				asset. [Refer: Credit risk [member]; Financial assets]	
ifrs-full			(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]	v <b>edí3c&amp;isnila</b> rInstruments IFRS 7 9 d
ifrs-full	ChangesInFair	credit	alhcabaise yAttrib (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]]	edistoreditRiskOfLiability IFRS 7 10A a, disclosure: IFRS 7 10 a – Expiry date 2021-01-01
ifrs-full	ChangesInFair	Val <b>deOnflom</b> nsO debit	r <b>Recease</b> blesAtt (decrease) in fair value	ttf <b>ibetableEas</b> Cha (decrease) in the fair value	ankisslow Gredit Risk Of Financial Asset IFRS 79 c –

			of loans or receivables, attributable to changes in credit risk of financial assets	of loans or receivables that is attributable to changes in the credit risk of the loans and receivables determined either: (a) as the amount of change in their fair value that is not attributable to changes in market conditions that gave rise to market risk; or (b) using an alternative method that the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in its fair value 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	ChangesInFair	ValderaffianansO	r <b>Receixe</b> blesRe		valitisekessOrSimilarInstruments
ini iun			(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

ifrs-full	ChangesInGood <b>X</b> d	<b>ýill</b> ıration, lebit	Increase (decrease) in goodwill	[Refer: Derivatives [member]] The increase (decrease) in goodwill. [Refer: Goodwill]	disclosure: IFRS 3 B67 d	
ifrs-full	ChangesInGoodv	willAbstract	Changes in goodwill [abstract]			
ifrs-full	ChangesInInsura	inceContractsF	611Rargusciniation insurance contracts for reconciliation by components [abstract]	nByComponen	tsAbstract	
ifrs-full	ChangesInInsura	inceContractsF	<b>Gilkærgerscih</b> iation insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]	nByRemaining	CoverageAndIn	curredClaimsAbstrac
ifrs-full	ChangesInIntang	gibleAssetsAnd	<b>ChardgeiliA</b> bstr intangible assets and goodwill [abstract]	act		
ifrs-full	ChangesInIntan¥ d		driEhanGoodwi (decrease) in intangible assets other than goodwill	IIThe increase (decrease) in intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 118 e	
ifrs-full	ChangesInIntang	gibleAssetsOth	<b>Changescin</b> dwi intangible assets other than goodwill [abstract]	llAbstract		

ifrs-full	ChangesInInvenKodiesA0itFrinish	e <b>decreals</b> AndW	offklen Beogerase	example:
	debit	(increase) in inventories of finished goods and work in progress	(increase) in inventories of finished goods and work in progress. [Refer: Inventories; Current	IAS 1 102, disclosure: IAS 1 99
			finished goods; Current work in progress]	
ifrs-full	ChangesInInvesXmentAtioperty debit	Increase (decrease) in investment property	The increase (decrease) in investment property. [Refer: Investment property]	disclosure: IAS 40 79 d, disclosure: IAS 40 76
ifrs-full	ChangesInInvestmentProperty	ADstaragets in investment property [abstract]		
ifrs-full	ChangesInLiabilitiesArisingFr	offHamgescingAc liabilities arising from financing activities [abstract]	tivitiesAbstract	
ifrs-full	ChangesInLiabilitiesUnderInst	itähangæminacts liabilities under insurance contracts and reinsurance contracts issued [abstract]	AndReinsuranc	eContractsIssued
ifrs-full	ChangesInMethtædstAndAssum	ptiossstijstedInPr of changes in methods and assumptions used in preparing sensitivity analysis	epheingSensitivi description of changes in the methods and assumptions used in preparing a sensitivity analysis for	tgliActadsusis: IFRS 740c

			the types of market risk to which the entity is exposed. [Refer: Market risk [member]]	
ifrs-full	ChangesInMethtædstUsedToM	ea <b>BurstRipk</b> ion 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	ChangesInNetAssetsAvailabl		tract	
		net assets available for benefits [abstract]		
ifrs-full	ChangesInNetDefinedBenefit	L fabilitgessisetAl net defined benefit liability (asset) [abstract]	ostract	
ifrs-full	ChangesInNominalAmountO	f <b>CradinDer</b> ivativ in nominal amount of credit derivative [abstract]	eAbstract	
ifrs-full	ChangesInNumberOfSharesO	Du <b>tStamgeg</b> Abstr in number of shares outstanding [abstract]	act	
ifrs-full	ChangesInObje <b>teixt</b> esPolicies	A <b>nD&amp;Pscriptscus</b> For of changes in objectives, policies and processes for managing risk	MheagingRisk description of changes in objectives, policies and processes for managing	disclosure: IFRS 7 33 c

				risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	ChangesInOthe	et&rduvistions, credit	Increase (decrease) in other provisions	The increase (decrease) in other provisions. [Refer: Other provisions]	disclosure: IAS 37 84
ifrs-full	ChangesInOthe	erProvisionsAbs	tcatanges in other provisions [abstract]		
ifrs-full	ChangesInProp	e¥ttylR†antioAnn,dEo debit	dipmest (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	ChangesInProp	ertyPlantAndE	GipangetAbstra property, plant and equipment [abstract]	ct	
ifrs-full	ChangesInReg	ulatoryDeferral.	ACbangtSneditB regulatory deferral account credit balances [abstract]	alancesAbstract	
ifrs-full	ChangesInReg	ulatoryDeferral	ACbangtDebitBa regulatory deferral account debit balances [abstract]	alancesAbstract	
ifrs-full	ChangesInReir	nbursementRigl	n <b>GAdngen</b> etn reimbursement rights [abstract]		

ifrs-full	ChangesInReimKutsententRigh		The increase	disclosure:
	debit	(decrease) in reimbursement rights, at fair value	(decrease) in the fair value of reimbursement rights. [Refer: At fair value [member]; Reimbursemen rights, at fair value]	
ifrs-full	ChangesInReinsuranceAssetsA	<b>bshang</b> es in reinsurance assets [abstract]		
ifrs-full	ChangesInTaxRatesObeFaxLaw	SEhaoted OrAnn in tax rates or tax laws enacted or announced [member]	oThisedl&fabdrer stands for changes in tax rates or tax laws enacted or announced.	example: IAS 10 22 h
ifrs-full	Characteristics	f <b>(f)hmsfexis</b> tics of defined benefit plans [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 19 138 b
ifrs-full	Characteristics On DefinedBene	f <b>(f)hmsMrinthen</b> of defined benefit plans [member]	This member stands for all defined benefit plans when disaggregated by characteristics of defined benefits plans. It also represents the standard value for the "Characteristic	example: IAS 19 138 b

			of defined benefits plans" axis if no other member is used.	
ifrs-full	CirculationRev <b>Aut</b> uratio	n, 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	CircumstancesLteadingTo	oRever Edds Ciffpticemtor of circumstances leading to reversals of inventory write-down	y Minitedown description of the circumstances or events that led to the reversal of a write-down of inventories to net realisable value. [Refer: Inventories; Reversal of inventory write-down]	disclosure: IAS 2 36 g
ifrs-full	ClaimsAndBen Hitshaitdd debit	HetOf RelaismeanodRec benefits paid, net of reinsurance recoveries	of leries nount of claims and benefits paid to policyholders, net of reinsurance recoveries.	common practice: IAS 1 85
ifrs-full	ClaimsIncurred BuithstatRa credit	portedClaims incurred but not reported	The amount of liability for insured events that have occurred but for which claims have yet not been	example: IFRS 4 IG22 c – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01

			reported by policyholders.	
ifrs-full	ClaimsReporte credit	defClaims 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	ClassesOfAcquineisReceivab	les Akaisses 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	ClassesOfAcquinælfilææivab	les <b>Ølansbe</b> rof acquired receivables [member]	This member stands for classes of receivables acquired in business combinations. It also represents the standard value for the "Classes of acquired receivables" axis if no other member is used. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 h

ifrs-full	ClassesOfAssetaAisis	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	ClassesOfAssetsManbber	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	ClassesOfCashPaymentsAb	straCtlasses of cash payments from operating activities		
ifrs-full	ClassesOfCashReceiptsFror	[abstract]	tiesAbstract	

ifrs-full	ClassesOfConti <b>ages</b> ntLiabilities	SAkisses 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	ClassesOfCurrentInventoriesA	l@hasteseAbstra of current inventories, alternative [abstract]	act	
ifrs-full	ClassesOfEmployeeBenefitsE	(pdnssesbufract employee benefits expense [abstract]		
ifrs-full	ClassesOfEntityasOsvnEquityIn	strilassesstsAxis 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	ClassesOfFinan <b>a</b> xaisAssetsAxis	Classes of financial assets [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 9 7.2.34, disclosure: IFRS 17 C32 – Effective 2021-01-01, disclosure: IFRS 4 39L b – Effective on first application of IFRS 9, disclosure:

				IFRS 7 6, disclosure: IFRS 7 42I
ifrs-full	ClassesOfFinan <b>a</b> xikInstrument	s <b>Ak</b> isses 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	ClassesOfFinancialfibetrument	s Memben 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	ClassesOfFinanaxilLiabilitiesA	Cilasses of financial	The axis of a table	disclosure: IFRS 9

		liabilities [axis]	defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	7.2.34, disclosure: IFRS 7 6, disclosure: IFRS 7 42I
ifrs-full	ClassesOfIntangibikeAssetsAnd	Geogram Ide Aris intangible assets and goodwill [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	common practice: IAS 38 118
ifrs-full	ClassesOfIntan gibikeAssetsOth	e <b>CTheses of</b> dwil intangible assets other than goodwill [axis]	IAkesaxis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 38 118
ifrs-full	ClassesOfInventoriesAbstract	Classes of current inventories [abstract]		
ifrs-full	ClassesOfLiabi <b>kitiss</b> Axis	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

			or concepts that complete the table.	
ifrs-full	ClassesOfOrdin <b>axys</b> SharesAxis	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	ClassesOfOtherProvisionsAbs			
		of other provisions [abstract]		
ifrs-full	ClassesOfPrope <b>at</b> syiPlantAndEq	ultition of the second	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	ClassesOfRegulatioryDeferralA	regulatory	s <b>Ahe</b> saxis of a table	disclosure: IFRS 14 30
		deferral account	defines the relationship	c, disclosure: IFRS 14 33

			balances [axis]	between the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfRegu	i <b>latiemyH∂e</b> ferralA	(ClausstBafance: regulatory deferral account balances [member]	s Meisshumber stands for all classes (ie types of cost or income) of regulatory deferral account balances. It also represents the standard value for the "Classes of regulatory deferral account balances" axis if no other member is used. [Refer: Regulatory deferral account balances [member]]	disclosure: IFRS 14 30 c, disclosure: IFRS 14 33
ifrs-full	ClassesOfShar	etoaipitalAxis	Classes of share capital [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 79 a
ifrs-full	ClassesOfShar	efitæpitælMembe	rShare capital [member]	This member stands for	disclosure: IAS 1 79 a

				share capital of the entity. It also represents the standard value for the "Classes of share capital" axis if no other member is used.	
ifrs-full	ClassificationO	)fAcsadieAsHeld	FGISSIFMatiober of assets as held for sale [member]	r 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	ClosingForeign	n Ex Xi Xi rigs f & ate	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			atûm <b>Meenleer</b> mer of major litigation [member]	stands for the commencemen of major litigation.	
ifrs-full	CommentaryB	y <b>lv/k</b> tnagementO	rtSogmificatatGas by management on significant cash and cash equivalent balances held by entity that are not	shthe dCashEquir commentary by management on significant cash and cash equivalent balances held by the entity that are not	iv <b>alsoitBake</b> ncesHeldByEntityThatAr IAS 7 48

	GunnarialDa	.V.:I.44	available for use by group	available for use by the group. [Refer: Cash and cash equivalents]	
ifrs-full	CommercialPa	pærsnssaæt, credit	Commercial papers issued	The amount of commercial paper issued by the entity.	common practice: IAS 1 112 c
ifrs-full	Commitments	& Destehtpmen	(Oracopitisticits)	) filbicological Ass	
		credit	for development or acquisition of biological assets	amount of commitments for the development or acquisition of biological assets. [Refer: Biological assets]	IAS 41 49 b
ifrs-full	CommitmentsI	n <b>R ehstiant</b> ToJoin credit	Not the two terms of the two terms of the terms of ter	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	<b>/XicthBytEom</b> ityR	CoordPattydirtsn made by entity, related party transactions	sactions ount of related- party commitments made by the entity to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and	example: IAS 24 21 i

ifrs-full	Commitments	á <b>dt:OmfBerh</b> alfO	ContityReleased made on behalf of entity, related party transactions	unrecognised). [Refer: Related parties [member]] <b>Pathy Transant</b> tion 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]]	nexample: IAS 24 21 i
ifrs-full	CommodityPrice	n <b>eisilot</b> fember	Commodity price risk [member]	This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in commodity prices. [Refer: Financial instruments, class [member]]	example: IFRS 7 IG32, example: IFRS 7 40 a

ifrs-full	Communicatio	n <b>Aeudbet</b> workE	quipmentiventib	<b>e</b> Fhis member	common
			and network equipment [member]	stands for a class of property, plant and equipment representing communication and network equipment. [Refer: Property, plant and equipment]	practice: IAS 16 37
ifrs-full	Communicatio	n <b>Æxþænst</b> ion, debit	Communicatio expense	nThe amount of expense arising from communicatior	common practice: IAS 1 112 c 1.
ifrs-full	Compensation	F <b>XothFatictP</b> artic	cforfperms(0)f0ro from third parties for items of property, plant and equipment that were impaired, lost or given up	<b>Diffect</b> yPlantAnd 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]	Edjsepbosene: IAS 16 74 d
ifrs-full	ComponentsOf	<b>Bqin</b> tyAxis	Components of equity [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 106

ifrs-full	ComponentsOfOtherCor	preheficinepocentsThatWillBeReclassifiedToProfitOrLossBeforeTax
		of other
		comprehensive
		income
		that will be
		reclassified
		to profit or
		loss, before
		tax [abstract]
ifrs-full	ComponentsOfOtherCor	prehefisinghocentsThatWillBeReclassifiedToProfitOrLossNetOfTax
		of other
		comprehensive
		income
		that will be
		reclassified
		to profit or
		loss, net of
		tax [abstract]
ifrs-full	ComponentsOfOtherCor	prehefisinghocenteThatWillNotBeReclassifiedToProfitOrLossBefore
		of other
		comprehensive
		income that
		will not be
		reclassified
		to profit or
		loss, before
		tax [abstract]
ifrs-full	ComponentsOfOtherCor	preheficing procents That WillNotBeReclassified ToProfitOrLossNetOf
1110		of other
		comprehensive
		income that
		will not be
		reclassified
		to profit or
		loss, net of
		tax [abstract]
ifrs-full	Comerchangiya Mahmetia	
IIrs-1uii	Comprehensive Machinatic	
	credit	income of change IAS 1 106 a,
		in equity disclosure:
		resulting from IAS 181A
		transactions c, disclosure:
		and other IFRS 1 32 a
		events, other ii, disclosure:
		than those IFRS 1 24 b,
		changes disclosure:
		resulting from IFRS 12 B12
		transactions b ix, example:
		with owners IFRS 12 B10
		in their b

				capacity as owners.	
ifrs-full	ComprehensiveInd	comeAbstrac	tComprehensive income [abstract]	e	
ifrs-full	ComprehensiveInd	comeAttribut	Abdeffjor&bstraicte income attributable to [abstract]	2	
ifrs-full	Comprehensive <b>M</b> o cre	<b>chmatÄvtt</b> ribut edit	AbbeilipiNbeacsint income, attributable to non- controlling interests	<b>rollin</b> gInterests amount of comprehensive income attributable to non- controlling interests. [Refer: Comprehensive income; Non- controlling interests]	IAS 1 81B b i
ifrs-full	Comprehensive Moo cre	<b>chmatÄvtt</b> ribut edit	AbbeiliptOkenssis( income, attributable to owners of parent	Affharent amount of comprehensive income attributable to owners of the parent. [Refer: Comprehensive income]	IAS 1 81B b ii
ifrs-full	ComputerEquipme	entilv4ember	Computer equipment [member]	This member stands for a class of property, plant and equipment representing computer equipment. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	ComputerSoftw <b>X</b> rd	<del>¢</del> nstant, bit	Computer software	The amount of intangible assets representing computer	example: IAS 38 119 c

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

				"Concentration of risk" axis if no other member is used.	is
ifrs-full	ConfidenceLev	'ACXi¥eisşstantin	gTonRedentsOfTo level corresponding to results of technique other than confidence level technique used for determining risk adjustment for non- financial risk	confidence	hdisClosfindenceLevelTechniqueUsed IFRS 17 119 – Effective 2021-01-01
ifrs-full	ConfidenceLev	'AUXA instanter	nfinnRitintedjust level used to determine risk adjustment for non- financial risk	thetForNonfin confidence level used to determine the risk adjustment for non- financial risk. [Refer: Risk adjustment for non- financial risk [member]]	adisizilf&iste: IFRS 17 119 – Effective 2021-01-01
ifrs-full	ConsensusPric	mgðvfiðnaber	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

				consensus prices (for example, offered quotes, comparability adjustments) in the market. [Refer: Market approach [member]]	
ifrs-full	ConsiderationI	AddRucationd 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	ConsolidatedA	ndSsparateFina	nCianlStdidentedts and separate financial statements [axis]	Althis axis of 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	ConsolidatedN	fændmaber	Consolidated [member]	This member stands for the financial statements of a group in which the assets, liabilities, equity, income,	disclosure: IAS 27 4

				expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity. It also represents the standard value for the "Consolidated and separate financial statements" axis if no other member is used.	
ifrs-full	ConsolidatedStracts	uredEntities	Some 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	ConsolidatedStmnet	<b>unteel</b> Entities	Mansbeidated 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

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

				for it to be capable of operating in the manner intended by the management). [Refer: Property, plant and equipment]	
ifrs-full	ConsumableBi	o <b>hogida</b> eAssetsN	feimbarmable 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	ConsumerLoar	sX 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	ConsumerLoar	1siVeenbleer	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	ContingentCor	sidendriornMem	Contingent consideration [member]	This member stands for an obligation of the acquirer to transfer additional assets or	common practice: IFRS 13 94

				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		sXderrationn,Recog	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	ContingentLial	∍ <b>XitüesIanct</b> yrredE credit	VentingerInRel liabilities incurred in relation to interests in joint ventures	aftenaioloutentests of contingent liabilities incurred in relation to interests in joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	s <b>thisolasVæ</b> rtures IFRS 12 23 b
ifrs-full	ContingentLial	) <b>Xitüeslaut</b> yrredI credit	Relatingefie/Inte liabilities incurred in relation to interests in associates	rEste ImAssociat of contingent liabilities incurred relating to the entity's interests in associates.	edisclosure: IFRS 12 23 b

			[Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full	ContingentLiabilitiensbehembe	er 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

			reliability. It also represents the standard value for the "Classes of contingent liabilities" axis if no other member is used.	
ifrs-full	ContingentLiabih <b>tied</b>	/efilanelMgenber liabilities related to joint ventures [member]	This member stands for contingent liabilities that are related to joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	example: IAS 37 88
ifrs-full	ContingentLiab XitüestAnt,ogni credit	sedAsOfgenquisi liabilities recognised as of acquisition date	tion Determined to the provided second secon	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	ContingentLiab XitüestAntogni credit	sectorBinginetsCo liabilities recognised in business combination	offbinationunt of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business	disclosure: IFRS 3 B67 c

			combinations [member]]	
ifrs_full	ContingentLiabiliterAresingEro	n <b>Ametianen</b> tovm	en de la company de la comp	ation
ifrs-full	ContingentLiabilityAnisingFro	nRostiegploym liability arising from post- employment benefit obligations [member]	efilteenefitOblig 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	ati <b>sals/Mam</b> ber IAS 19 152
			[member]]	
ifrs-full	ContingentLiabilityhorDecom	n Generation in the state	TahiismAand Recha	hititatiolaCbASMemb
		liability for decommissioni restoration and rehabilitation costs [member]	stands for a rogntingent liability relating to decommission restoration and rehabilitation costs. [Refer: Contingent liabilities [member]]	37 88 ing,
ifrs-full	ContingentLiabilitynFlorGuaran	Complete teacher guarantees [member]	This member stands for a contingent liability for guarantees. [Refer: Contingent liabilities	common practice: IAS 37 88

			[member]; Guarantees [member]]	
ifrs-full	ContinuingAndDiscontinuedO	perationsiAg is and discontinued operations [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 5 Presentation and Disclosure
ifrs-full	ContinuingInvoaxesmentInDere			
ifrs-full	ContinuingInvoltxeismentInDere	involvement in derecognised financial assets by type of instrument [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IFRS 7 B33 ΦΩάΓπαλsferAxis
		involvement in derecognised financial assets by type of transfer [axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IFRS 7 B33
ifrs-full	ContinuingOpenmientsev1ember	Continuing operations [member]	This member stands for components of the entity that are not discontinued operations. A component of an entity	disclosure: IFRS 5 Presentation and Disclosure

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

			example, the entity's future performance).	
ifrs-full	ContractAssetsAbstract	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	ContractDurationAsxis	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	ContractDurationMaheber	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	ContractLiabilitiesinstant, credit	Contract liabilities	The amount of an entity's obligation to transfer goods or services to a customer for which the entity has received consideration	disclosure: IFRS 15 105, disclosure: IFRS 15 116 a

				(or the amount is due) from the customer.		
ifrs-full	ContractLiabilities		Contract liabilities [abstract]			
ifrs-full	ContractualAmou	unns TarBe Exch	angeedan Detiva	ti <b>VbEiananoxiat</b> Ins	texanenplEorWhic	hGrossCa
ifrs-full			amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	of contractual undiscounted cash flows in relation to contractual amounts to be exchanged in a derivative financial instrument for which gross cash flows are exchanged. [Refer: Derivatives [member]]	IFRS 7 B11D d	
IIIS-IUII	ContractualCapixa cre	redit	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	ContractualConXin cre	redit	Committictm@lfInt commitments for acquisition of intangible assets	anglebactAssets of contractual commitments for the acquisition of intangible assets.	disclosure: IAS 38 122 e	
ifrs-full	ContractualCon <b>X</b> cre	redit	Committient AffPro commitments for acquisition of property, plant and equipment		Edisiflosent: IAS 16 74 c	

ifrs-full	ContractualSer	v <b>XceilAtangi</b> n credit	Contractual service margin	[Refer: Property, plant and equipment] The amount of the contractual service margin. [Refer: Contractual service margin [member]]	disclosure: IFRS 17 109 – Effective 2021-01-01
ifrs-full	ContractualSer	vi <b>œiMæ</b> ginMen	n <b>Ge</b> ntractual 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	ContractualSer	wice MarginNot!			Atischossiutien Date To Which Modified
			service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [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	IFRS 17 114 c – Effective 2021-01-01

ifrs-full	ContractualSet	r <b>viætMær</b> ginRela	ated For Contratacts service	IFRS 17) or the fair value approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Contractual service margin [member]]	rdimiliosufateToWhichFairValueApp IFRS 17 114
			margin related to contracts that existed at transition date to which fair value approach has been applied [member]	contractual service margin related to contracts that existed at the transition date to which the fair value approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Contractual service margin [member]]	b – Effective 2021-01-01
ifrs-full	ContractualSer	viœMæginRela	atEdToGontzacts service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	ThatExistedbAtT stands for the contractual service margin related to contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19 of IFRS 17) has	rdixiliosnæateToWhichModifiedRetr IFRS 17 114 a – Effective 2021-01-01

	been applied. [Refer: Contractual service margin [member]]
ifrs-full	ContributionsToXPldnAyi6mploy       EtoNetTlDefinedB       EthefidEctability A disclosure:         debit       to plan by       (increase) in       IAS 19 141 f         employer,       net defined       benefit       liability         net defined       benefit       liability       iaset)         (asset)       (asset)       (asset)       (asset)         (asset)       (asset)       contributions       to a defined         benefit       plan by the       employer.       [Refer: Net         defined       benefit       liability       (asset);         Defined       benefit       liability       (asset);         Defined       benefit       liability       (asset);         Image: the state of the s
ifrs-full	Contributions ToxPlanFayiBlanParGioptributionsIte filted Becretist is dilitylAssset: debitIAS 19 141 fdebitto plan(increase)IAS 19 141 fby planin the netparticipants, defineddefinednet definedbenefitliabilityliabilityliability(asset)(asset)contributions(asset)(asset)resulting from contributionscontributionsbenefitin the netparticipants, benefitdefinedbenefitliability(asset)resulting from contributionscontributionsin a definedbenefit plan by plan participants.participants.[Refer: Net defineddefined benefitliabilityiability(asset);Defined benefitbenefitiabilityiabilityiability
ifrs-full	Contributions Tox ldm Attribue fineContributions Tox ldm Attribue fineContri

		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	ContributionsToPlanNetDefine		tyAssetAbstract	
		to plan, net defined benefit liability (asset) [abstract]		
ifrs-full	CopyrightsPaterXsiAstaOtherIn			
	debit	patents and other industrial property rights, service and operating rights	and other industrial property rights, service and operating rights. [Refer: Intangible assets other than goodwill]	38 119 e
ifrs-full	CopyrightsPatemteAnhieOtherIn	dCstpialPlatperty patents and other industrial property rights, service and operating rights [member]	stands for a class of intangible assets	ræk@ppphetinlglSsightsMember 38 119 e

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

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

				costs of inventories.	
ifrs-full	CostOfSalesFo	oxd AluctiBievre;rag debit	eCost 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	CostOfSalesHo	o <b>t&amp;lOppertation</b> ns 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	CostOfSalesRo	othetipancyS debit	Servistesf 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	CostsToObtain	<b>Coentmbets</b> With C	(Sostatos Memb obtain contracts with customers [member]	eFhis 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

ifrs-full	Counterparties	Aaxiis	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	Mernilær	Counterparties [member]	This member stands for the parties to the transaction other than the entity. It also represents the standard value for the "Counterpartie axis if no other member is used.	disclosure: IFRS 7 B52 s"	
ifrs-full	CountryOfDon	ninidianMarmber	Country of domicile [member]	This member stands for the country in which the entity is registered and where it has its legal address or registered office.	disclosure: IFRS 8 33 b, disclosure: IFRS 8 33 a	
ifrs-full	CountryOfInco	npeartation	Country of incorporation	The country in which the entity is incorporated.	disclosure: IAS 1 138 a	
ifrs-full	CountryOfInco	npexatationOfEnt	it Wiht sections of entity whose consolidated financial statements have been	liciatectFiintaycia in which the entity's ultimate, or any intermediate, parent, whose consolidated financial	<b>Sliatelosent</b> sHav IAS 27 16 a	eBeenProducedForF

		produced for public use	statements that comply with IFRSs have been produced for public use, has been incorporated. [Refer: Consolidated [member]; IFRSs [member]]	
ifrs-full	CountryOfIncompatationOfJoin	Constantion 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	CountryOfIncompositationOfJoin	<b>(Xentury</b> 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	CountryOfIncompositationOrRes	idennetOfAfsoc incorporation of associate	afte 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	CountryOfIncompositationOrRes	idennetOfSubsic incorporation of subsidiary	in which a subsidiary of the entity is incorporated. [Refer: Subsidiaries [member]]	disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 12 b, disclosure: IFRS 12 19B b
ifrs-full	CreationDateA xix is	Creation date [axis]	The axis of a table	disclosure: IAS 8 28 f i,

				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	CreditDerivativ	vð Finis Varltje 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	CreditDerivativ	v <b>ðNioustánna</b> tlAmo	utitedit derivative, nominal amount	The nominal amount of a credit derivative. [Refer: Derivatives [member]]	disclosure: IFRS 7 24G a
ifrs-full	CreditExposure	eX 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	CreditImpairm	eant (I) fFinancial I	rStraditentsAxis 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

			that complete the table.	
ifrs-full	CreditImpairmentent	in ancial In Studitents Mer impairment of financial instruments [member]	n Hdris 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	CreditrelatedFe <b>3Adud</b> credit	atimmissi <b>Orlediome</b> lated fee and commission income	The amount of income recognised from credit- related fees and commissions. [Refer: Fee and commission income]	common practice: IAS 1 112 c
ifrs-full	CreditRiskMembæmb	er Credit risk [member]	This member stands for the risk that	disclosure: IFRS 17 124 – Effective

				one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. [Refer: Financial instruments, class [member]]	2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01, example: IFRS 7 32	
ifrs-full	CreditSpreadM	l <b>ensmbn</b> entInpt	atMeditbspread, measurement input [member]	This member stands for the credit spread used as a measurement input.	common practice: IFRS 13 93 d	
ifrs-full		credit	change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	cumulative change in fair value recognised in profit or loss on sales of investment property from a pool of assets in which the cost model is used into a pool in which the fair value model is used. [Refer: Fair value model [member]; Investment property]	IAS 40 75 f iv	ntPropertyBetweenP
ifrs-full	CumulativeGa	n <b>X.dss@thdDi</b> spos credit	an (loss) on disposal of investments in equity instruments designated	ts <b>ThE</b> quityInstructure cumulative gain (loss) on disposal of investments in equity instruments	n <b>disætkiDese</b> gnate IFRS 7 11B c	dAsMeasuredAtFair

			through other comprehensive income	at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	CumulativeGai	ir <b>X.dssefttiev</b> iousl credit	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	cumulative gain (loss) previously recognised in other comprehensive income arising from the reclassification of financial assets out of	
ifrs-full	CumulativePre	f&r <b>chuaDov</b> idenc		dThe amount of cumulative	disclosure: IAS 1 137 b

			dividends not recognised	preference dividends not recognised.	
ifrs-full		r <b>≹ógstiæt</b> ]Share credit	Continues Section for Associates	sociates cumulative amount of the unrecognised share of losses of associates if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]; Unrecognised share of losses of associates]	disclosure: IFRS 12 22 c
· C C 11					
ifrs-full	CumulativeUn	r <b>≹ógstisæt</b> ]Share credit	Offnorskets@fJoir unrecognised share of losses of joint ventures	nTwentures 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	CumulativeUnt	credit	unrecognised share of losses of joint 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]	

		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	CurrencyRiskMaenenbacher	Currency risk [member]	This member stands for a type of market risk representing the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. [Refer: Financial instruments, class [member]]	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01, disclosure: IFRS 7 Defined terms
ifrs-full	CurrencySwap	mberCurrency swap contract [member]	This member stands for a currency swap contract. [Refer: Swap contract [member]]	common practice: IAS 1 112 c
ifrs-full	CurrentAccrued <b>X</b> xipetasetsA credit	AndO <b>ChenCent</b> rentLia accrued expenses and	bilitiesmount of current accrued expenses and	common practice: IAS 1 55

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

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

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

			disposal groups classified as held for sale or as held for distribution to owners	current assets or disposal groups classified as held for sale or as held for distribution to owners. [Refer: Current assets; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale; Non- current assets or disposal groups classified as held for distribution to owners]	
ifrs-full	CurrentAssetsI	R <b>&amp;cingstisset</b> dAsO debit	f&cqrcinitizmeDat recognised as of acquisition date	eThe 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	CurrentBiologi	cXI Asstatut, debit	Current biological assets	The amount of current biological assets. [Refer: Biological assets]	disclosure: IAS 1 54 f

ifrs-full	CurrentBiologiameAusbetsMem	efurrent biological assets [member]	This member stands for current biological assets. [Refer: Biological assets]	common practice: IAS 41 50
ifrs-full	CurrentBondsIs StuindsAmd Curre			s <b>ued</b> hmon
	credit	bonds issued and current portion of non-current bonds issued	of current bonds issued and the current portion of non-current bonds issued. [Refer: Bonds issued]	practice: IAS 1 112 c
ifrs-full	CurrentBorrowiXgishAtadhCurrer	nt <b>Eoutriennt</b> OfNone	u <b>ThenaBoourot</b> win	geommon
	credit	borrowings and current portion of non-current borrowings	of current borrowings and current portion of non-current borrowings. [Refer: Borrowings]	practice: IAS 1 55
ifrs-full	CurrentBorrowingsAndCurrer	nt <b>Pontrient</b> OfNon	urrentBorrowir	gsAbstract
		borrowings and current portion of non-current borrowings [abstract]		
ifrs-full	CurrentBorrowingsAndCurrer	nt <b>Contrient</b> OfNon	urrentBorrowin	gsByTypeAbstract
		borrowings and current portion of non-current borrowings, by type [abstract]		
ifrs-full	CurrentCommetXianBtappatrsIssu credit	edAmdaturrentP commercial papers issued and current portion of non-current commercial papers issued	of the nutron to the nutron to the nutron to the current portion of non-current commercial	rcontGoonmercialPapersIssued practice: IAS 1 112 c

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

				financial assets]	
ifrs-full	CurrentDerivat	iXefristam¢jalLia credit	biliutiesnt derivative financial liabilities	The amount of current derivative financial liabilities. [Refer: Derivative financial liabilities]	common practice: IAS 1 55
ifrs-full	CurrentDivider	nðdPinystabhts credit	Current dividend payables	The amount of current dividend payables. [Refer: Dividend payables]	common practice: IAS 1 55
ifrs-full	CurrentEstimat	en finbære Cash	(Authents To BeF estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	af <b>d</b> ToFuenil@bli stands for the current estimate of future cash outflows to be paid to fulfil obligation, used as a measurement input.	gation Measurement Input Member IFRS 13 B36 d
ifrs-full	CurrentExcise	T <b>XX Pastable</b> s credit	Current excise tax payables	The amount of current excise tax payables. [Refer: Excise tax payables]	common practice: IAS 1 78
ifrs-full	CurrentFinance	eKe <b>nsstRnt</b> eivab debit	Eurrent finance lease receivables	The amount of current finance lease receivables. [Refer: Finance lease receivables]	common practice: IAS 1 55
ifrs-full	CurrentFinanci	aXAissetant, debit	Current financial assets	The amount of current financial assets. [Refer:	disclosure: IFRS 7 25

			Financial assets]	
ifrs-full	CurrentFinancia <b>XAisssetssA</b> ,tAm debit	or <b>Ciserdeno</b> st financial assets at amortised cost	The amount of current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 8 f
ifrs-full	CurrentFinanciaXAisssetsoA,tFair debit	ValuerEhtoughO financial assets at fair value through other comprehensive income	of current financial assets at fair value	IFRS 7 8 h
ifrs-full	CurrentFinancialAssetsAtFair	ValuerEhtoughO financial assets at fair value through other comprehensive income [abstract]		siveIncomeAbstra
ifrs-full	CurrentFinancia <b>XAisssetsoA</b> ,tFair debit	ValuerEhtoughPr financial assets at fair value through profit or loss	of the aboxs int 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

ifrs-full	CurrentFinancia	alAssetsAtFair	financial assets at fair value through profit or loss	ofitOrLossAbst	ract
			[abstract]		
ifrs-full		a <b>XAissstasA</b> ,tFairV debit	ValuerEhtoughPr financial assets at fair value through profit or loss, classified as held for trading	oFitOahoossfullass 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]	sifoed AnsHeldForTrading practice: IAS 1 55, disclosure: IFRS 7 8 a – Expiry date 2021-01-01
ifrs-full	CurrentFinancia	a <b>XAisssetsnA</b> ,tFairV	ValuerEhtoughPr	o <b>Fht@ahoossfit</b> esi	gdisseldsupenInitialRecognition
		debit	financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	of current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	IFRS 7 8 a
ifrs-full		a <b>XAisssetssA</b> tFairV debit	Alue Ehtough Pr financial assets at fair	o <b>FitOahoossM</b> an of current financial	ddisribsMfeasuredAtFairValue IFRS 7 8 a

			value through profit or loss, mandatorily measured at fair value	assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]	
ifrs-full	CurrentFinanci				disdlasStrechInAccordanceWithExer
		debit	financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	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	CurrentFinanci				sdisdl&sStechInAccordanceWithExer
		debit	financial assets at fair value through profit or loss, measured as such in accordance with	of current financial assets at fair value through profit or loss measured as such in accordance	IFRS 7 8 a – Effective 2021-01-01

			exemption for 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	CurrentFinanci	aXAissettenAyailab debit	leforeate 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	CurrentFinanci	a <b>XAissetts1¥∫</b> easur debit	datEntrValueT financial assets measured at fair value through other comprehensive income	of current financial assets measured at fair value	
ifrs-full	CurrentFinanci	a <b>XLinstiditt</b> es credit	Current financial liabilities	The amount of current financial liabilities.	disclosure: IFRS 7 25

			[Refer: Financial liabilities]	
ifrs-full	CurrentFinanciaXLinastdittiesAt	A fibortisetdCost financial liabilities at amortised cost	The amount of current financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	disclosure: IFRS 7 8 g, disclosure: IFRS 7 8 f – Expiry date 2021-01-01
ifrs-full	CurrentFinancia <b>X instit</b> itiesAt	FainWaene Throug financial liabilities at fair value through profit or loss	of current financial liabilities	disclosure: IFRS 7 8 e
ifrs-full	CurrentFinancialLiabilitiesAt	FainWatene Throug financial liabilities at fair value through profit or loss [abstract]	ghProfitOrLossA	bstract
ifrs-full	CurrentFinanciaXLinastidittiesAt credit	FaithVitent Throug financial liabilities at fair value through profit or loss, classified as held for trading	hilling the set of the	<b>IdissifiosdiA</b> sHeldForTrading IFRS 7 8 e

				through profit or loss]	
ifrs-full	CurrentFinanci	a <b>XLinastidittí</b> esAtF credit	and value Throug financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	here fat for liness I 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]	Pekiigihasende Jpon Initial Recognition IFRS 7 8 e
ifrs-full	CurrentFoodA	n <b>XBestan</b> ge debit	Current food and beverage	A classification of current inventory representing the amount of food and beverage. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentFuel	X instant, debit	Current fuel	A classification of current inventory representing the amount of fuel. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentGovern	nXeintsfaantts credit	Current government grants	The amount of current government grants recognised in the statement of financial	common practice: IAS 1 55

				position as deferred income. [Refer: Government [member]; Deferred income; Government grants]	
ifrs-full	CurrentHeldtom	<b>ătin<del>siy</del>ht</b> yestm lebit	enterrent 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	CurrentInterestP c	<b>%iyinbtæ</b> nt, eredit	Current interest payable	The amount of current interest payable. [Refer: Interest payable]	common practice: IAS 1 112 c
ifrs-full	CurrentInterestR d	<b>&amp;cinistaabtl</b> e lebit	Current interest receivable	The amount of current interest receivable. [Refer: Interest receivable]	common practice: IAS 1 112 c
ifrs-full	CurrentInventori	iesArisingFron	<b>Extrantive</b> Acti inventories arising from extractive activities [abstract]	vitiesAbstract	
ifrs-full	CurrentInventor	Ke <b>shketabl</b> F,orSale lebit	eCurrent inventories held for sale	A classification of current inventory representing the amount of inventories held for sale in the ordinary course of business.	common practice: IAS 2 37

ifrs-full ifrs-full	CurrentInvento	debit	Current inventories in transit	[Refer: Inventories] A classification of current inventory representing the amount of inventories in transit. [Refer: Inventories] The amount	common practice: IAS 2 37
		debit	investments	of current investments.	practice: IAS 1 55
ifrs-full		debit	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]	2
ifrs-full	CurrentLeaseL	iðbilitstænt, credit	Current lease liabilities	The amount of current lease liabilities. [Refer: Lease liabilities]	disclosure: IFRS 16 47 b
ifrs-full	CurrentLiabilit	tiðs instant, credit	Current liabilities	The amount of liabilities that: (a) the entity expects to settle in its normal operating cycle; (b) the	disclosure: IAS 1 69, disclosure: IFRS 12 B12 b iii, example: IFRS 12 B10 b

				entity holds primarily for the purpose of trading; (c) are due to be settled within 12 months after the reporting period; or (d) the entity does not have an unconditional right to defer settlement for at least 12 months after the reporting period.		
ifrs-full	CurrentLiabilit	iesAbstract	Current liabilities [abstract]			
ifrs-full	CurrentLiabilit	iðsOt <b>sten</b> FhanLi credit	abilitiessInclude	d <b>Tihleisprosath</b> Gro of current	u <b>hisClassifi</b> edAs IAS 1 69	sHeldForSale
			other than liabilities included in disposal groups classified as held for sale	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]		
ifrs-full	CurrentLiabilit	i <b>&amp;Restøgt</b> jisedA credit	<b>ConfAceq</b> uisition liabilities recognised as	Date amount recognised as of the acquisition	common practice: IFRS 3 B64 i	

		of acquisition date	date for current liabilities assumed in a business combination. [Refer: Business combinations [member]]	
ifrs-full	CurrentLoansAtXdRusteintabl debit	les 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	CurrentLoansR & anstalitind	CurrentPentilox0\$N received and current portion of non- current loans received	Offuei ancioul intans of current loans received and the current portion of non- current loans received. [Refer: Loans received]	Roccinved practice: IAS 1 112 c
ifrs-full	CurrentMateria XAindtânppli debit	es <b>ToBetenn</b> sumed materials and supplies to be consumed in production process or rendering services		ccensifind rendering Services practice: IAS 2 37
ifrs-full	CurrentMembermember	Current [member]	This member stands for a current time band.	example: IFRS 7 IG20D, example: IFRS 7 35N, common practice:

ifrs-full	CurrentNatural	<b>Ox</b> asinstant, debit	Current natural gas	A classification of current inventory representing the amount of a naturally occurring hydrocarbon gas mixture. [Refer: Inventories]	IFRS 7 37 – Expiry date 2021-01-01 common practice: IAS 2 37
ifrs-full	CurrentNoncas	h <b>X issetaffl</b> edged debit	<b>Astroductoral</b> Fo cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	r WheichiToans fer of current non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.	edHakRightByContractOrCustomTo IFRS 9 3.2.23 a, disclosure: IAS 39 37 a – Expiry date 2021-01-01
ifrs-full	CurrentNotesA	n <b>Xlinebænt</b> µresIs credit	SuddAntlCurrer notes and debentures issued and current portion of non-current notes and debentures issued	fPbetionOffNon of current notes and debentures issued and the current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]	concentiviotesAndDebenturesIssued practice: IAS 1 112 c
ifrs-full	CurrentOreSto	c <b>K</b> pi <b>hss</b> tant, debit	Current ore stockpiles	A classification of current inventory	common practice: IAS 2 37

ifrs-full	CurrentPackagið gánsti St debit	torage Materials packaging and storage materials	representing the amount of ore stockpiles. [Refer: Inventories] A classification of current inventory representing the amount of packaging and storage materials. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	CurrentPayable <b>H on Btanc</b> credit	thaseO fEnergyt 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	CurrentPayable <b>¥FonBtanc</b> credit	thaseO for payables for purchase of non-current assets	effshe 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	CurrentPayable <b>3OinStai</b> credit	alSecurffyArndfTaxesO payables on social security and taxes other than income tax	theref hamoucome of current payables on social security and taxes other than incomes tax. [Refer: Payables on social security and taxes other	<b>Eax</b> nmon practice: IAS 1 78

			than income tax]	
ifrs-full	CurrentPetroleuXiAnstHe debit	ttroche <b>GiæalPr</b> toducts 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	CurrentPortionOffinestate credit	trmBorfowrings portion of non-current borrowings	The current portion of non-current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
ifrs-full	CurrentPrepaidExpestaes debit	t, 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	CurrentPrepaynXenttstan debit	t, Current prepayments	The amount of current prepayments. [Refer: Prepayments]	example: IAS 1 78 b
ifrs-full	CurrentPrepaymentsAbs	tract Current prepayments [abstract]		
ifrs-full	CurrentPrepaynXentsAand debit	CurrenCAccentedIncor prepayments and current accrued income	næhe amount of current prepayments and current accrued income. [Refer: Prepayments;	common practice: IAS 1 112 c

				Accrued income]	
ifrs-full	CurrentPrepay	nentsAndCurre	ntAccentedIncomprepayments and current accrued income [abstract]	neAbstract	
ifrs-full	CurrentPrepay	nXenitssAandQther debit	CourcentAssets 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	nXningtAsst,ets debit	Current programming assets	The amount of current programming assets. [Refer: Programming assets]	common practice: IAS 1 55
ifrs-full	CurrentProvisio	D <b>X</b> sinstant, credit	Current provisions	The amount of current provisions. [Refer: Provisions]	disclosure: IAS 1 54 1
ifrs-full	CurrentProvisi	onsAbstract	Current provisions [abstract]		
ifrs-full	CurrentProvisio	oXsFrustEnntploye credit	eBanefits provisions for employee benefits	The amount of current provisions for employee benefits. [Refer: Provisions for employee benefits]	disclosure: IAS 1 78 d
ifrs-full	CurrentRawMa	ı <b>t&amp;riaks<i>t</i>antçl</b> Curr debit	eoultreductionS materials and current production supplies	applies classification of current inventory representing the amount of current raw materials and current	common practice: IAS 2 37

				production supplies. [Refer: Current production supplies; Current raw materials]	
ifrs-full	CurrentRawMater	rialsAndCurr	Course of the second state	ippliesAbstract	
ifrs-full	CurrentReceivalMe de	e <b>sBaeF</b> ,romA ebit	Socriatets receivables due from associates	The amount of current receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full	CurrentReceivaMe	a <b>sBtaeF</b> ,romJo ebit	Of the Memtures 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	CurrentReceivaMe	a <b>sktømt</b> ,Contr ebit	actsWithCuston receivables from contracts with customers	netwe amount of current receivables from contracts with customers. [Refer: Receivables from contracts with customers]	disclosure: IFRS 15 105
ifrs-full	CurrentReceivaMe de	ei <b>sl€tæmt</b> ,Renta ebit	OfPrenterties receivables from rental of properties	The amount of current receivables from rental of properties. [Refer: Receivables	common practice: IAS 1 78 b

				from rental of properties]	
ifrs-full	CurrentReceivaMe de	i <b>sn∃tæmn</b> ,SaleO bit	<b>Puopent</b> ies 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	CurrentReceivaXe	· · · ·	OthereFiltranIncon receivables	nTehkaamount of current	common
	de	bit	from taxes other than income tax	receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax]	practice: IAS 1 78 b
ifrs-full	CurrentRecognixe			The amount	common
	de	bit	net defined benefit asset	of current net defined benefit asset. [Refer: Net defined benefit asset]	practice: IAS 1 55
ifrs-full	CurrentRecognixe				common
	cre	edit	net defined benefit liability	of current net defined benefit liability. [Refer: Net defined benefit liability]	practice: IAS 1 55
ifrs-full	CurrentRefunds <b>R</b> r cre	insitsion, edit	Current refunds provision	The amount of current provision for refunds. [Refer: Refunds provision]	example: IAS 37 Example 4 Refunds policy, example: IAS 37 87
ifrs-full	CurrentRestrict Add de	GasstaAundCas bit	HEiquevalents restricted cash and cash equivalents	The amount of current restricted cash and cash equivalents.	common practice: IAS 1 55

ifrs-full	CurrentRetenti	o <b>XPiaştebit</b> şs credit	Current retention payables	[Refer: Restricted cash and cash equivalents] The amount of current retention payables. [Refer: Retention payables]	common practice: IAS 1 78
ifrs-full	CurrentSecure		-		
IITS-IUII		credit	secured bank loans received and current portion of non-current secured bank loans received	of current secured bank loans received and the current portion of non-current secured bank loans received. [Refer: Secured bank loans received]	practice: IAS 1 112 c
ifrs-full	CurrentService	eXo <b>shNietDe</b> fined credit	dBemeentLiabilit service cost, net defined benefit liability (asset)	y Alsocincrease (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	CurrentTaxAss	eXs instant, debit	Current tax assets	The excess of amount paid for current tax in respect of current and prior periods over the amount	disclosure: IAS 1 54 n

				due for those periods. Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.	
ifrs-full	CurrentTaxAss	eXstrutt, debit	Current tax assets, current	The current amount of current tax assets. [Refer: Current tax assets]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxAss	eXs Mustanut; rent 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	CurrentTaxExp	eXistelInationme 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	CurrentTaxExp	e¥as <b>delnatiom</b> e,An debit	expense (income) and	of Cherramt Tant Off of current tax expense	PriorPrecionds practice: IAS 12 80
			adjustments for current tax of prior periods	(income) and adjustments for the current tax of	
			<b>x</b>	prior periods. [Refer: Current tax	
				expense (income); Adjustments for current tax of prior periods]	

ifrs-full	CurrentTaxExp	enseIncomeAn	deadjrest to text texts For expense (income) and adjust ments for current tax of prior periods [abstract]	orCurrentTaxOf	PriorPeriodsAbstr
ifrs-full	CurrentTaxLia	o <b>Nities</b> tant, credit	Current tax liabilities	The amount of current tax for current and prior periods to the extent unpaid. Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxLia	o <b>Xititest@nut</b> rent credit	Current tax liabilities, current	The current amount of current tax liabilities. [Refer: Current tax liabilities]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxLia	o <b>Xitiest&amp;ko</b> tpcurre credit	fcurrent tax liabilities, non-current	The non- current amount of current tax liabilities. [Refer: Current tax liabilities]	disclosure: IAS 1 54 n
ifrs-full	CurrentTaxRel	a <b>¥nģjītaliem</b> ,sCh debit	argerdent (Faredite relating to items credited (charged) directly to equity	dDirectlyTinEqu of current tax relating to particular items that are charged or credited directly to equity, for example: (a) an	idysclosure: IAS 12 81 a

ifrs-full	CurrentTradeR	eXeinsdates	Current trade	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]] The amount	example:
ifrs-full	CurrentTradeR	exenvallates, debit	Current trade receivables	The amount of current trade receivables. [Refer: Trade receivables]	example: IAS 1 78 b, example: IAS 1 68
ifrs-full	CurrentUnsecu	r <b>ždinatikti</b> LoansF credit	ExerimentAndCu unsecured bank loans received and current portion of non-current unsecured bank loans received	riEnePartiounOfN of current unsecured bank loans received and the current portion of non-current unsecured bank loans received. [Refer: Unsecured	<b>onounren</b> tUnsecuredBankLoansRec practice: IAS 1 112 c

			bank loans received]	
ifrs-full	CurrentValueAddidfaan?ayab credit	le€urrent value added tax payables	The amount of current value added tax payables. [Refer: Value added tax payables]	common practice: IAS 1 78
ifrs-full	CurrentValueAdXidd3taxnReceiv debit	va <b>6læ</b> rent value added tax receivables	The amount of current value added tax receivables. [Refer: Value added tax receivables]	common practice: IAS 1 78 b
ifrs-full	CustomerrelatedhætmbgibleAss	se <b>GMtonhen</b> related intangible assets [member]	This member stands for a class of intangible assets representing assets related to customers. Such assets may include customer lists, order or production backlog, customer contracts and related customer relationships as well as non- contractual customer relationships.	common practice: IAS 38 119
ifrs-full	Customerrelate (Mritastgilt]eAss debit	se <b>GRstongri</b> sedA related intangible assets recognised as of acquisition date	sTheAccepoisition recognised as of the acquisition date for customer- related intangible assets acquired in	Datenmon practice: IFRS 3 B64 i

			a business combination. [Refer: Customer- related intangible assets [member]; Business combinations [member]]	
ifrs-full	DateAsAtWhichkyyytitytPlanktfC	Appleyaseat/IFRS which entity plans to apply new IFRS initially	Finitial by e on which the entity plans to apply a new IFRS that has been issued but is not yet effective.	example: IAS 8 31 d
ifrs-full	DateByWhichApppyicationOdN	e <b>DateRS</b> IsRequi which application of new IFRS is required	rethe date by which the entity is required to apply a new IFRS that has been issued but is not yet effective.	example: IAS 8 31 c
ifrs-full	DatedSubordinaXedistabilities credit	Dated subordinated liabilities	The amount of subordinated liabilities that have a specified repayment date. [Refer: Subordinated liabilities]	common practice: IAS 1 112 c
ifrs-full	DateOfAcquisitjon30113m-dd	Date of acquisition	The date on which the acquirer obtains control of the acquiree in a business combination.	disclosure: IFRS 3 B64 b
ifrs-full	DateOfAuthorisationship	Defite of iteration for issue of	nfilenets[2004 3 on which financial statements are	disclosure: IAS 10 17

		financial statements	authorised for issue.	
ifrs-full	DateOfEndOfRøpyontingRedibd	2Daße of end of reporting period	The date of the end of the reporting period.	disclosure: IAS 1 51 c
ifrs-full	DateOfEndOfR 99993tingRedibd	<b>DhiearfcialS</b> tat of reporting period of financial statements of associate	efilentkttefAfsoc the end of the reporting period of the financial statements of an associate.	i <b>dús</b> closure: IFRS 12 22 b i
ifrs-full	DateOfEndOfR 999914ingRedidd	<b>DhiearfcintS</b> tat of reporting period of financial statements of joint venture	efiltentkt0tf.lofintV the end of the reporting period of the financial statements of a joint venture.	etisete2018 IFRS 12 22 b i
ifrs-full	DateOfEndOfR 999914ingRedibd	<b>DhiearfcintS</b> tat of reporting period of financial statements of subsidiary	effhentkttefStabsid the end of the reporting period of the financial statements of a subsidiary.	di <b>dis</b> gelosure: IFRS 12 11 a
ifrs-full	DateOfGrantOf <b>Sha</b> trebasedPay	nDateAoffangeme grant of share-based payment arrangement	eifthe 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	DateOfReclassi	DialeAssetsDue reclassification of financial assets due to change in business model		IFRS 7 12B a

				assets. [Refer: Financial assets]	
ifrs-full	DateOnWhich	JyayızetmActilvi	tiestleconrredThat which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	atPleerdattee@Insur which the change in activities occurred that permitted an insurer to reassess whether its activities are predominantly connected with insurance.	r <b>chišoRseass</b> essWhetherItsActivitiesA IFRS 4 39C c ii – Expiry date 2021-01-01
ifrs-full	DateOnWhich	Ynangerim Actidvit	tiestfacourredTha which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	atResulttelbulnsu which the change in activities occurred that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.	a <b>ttisNokone</b> gerQualifyingToApplyTer IFRS 4 39D b – Expiry date 2021-01-01
ifrs-full	DebtInstrumen	t <b>XAimstant</b> Contr debit	i <b>Datbd</b> ToFairVal instruments, amount contributed to fair value of plan assets	UCOMPANIANTS Ets 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]]	sexample: IAS 19 142 c
ifrs-full	DebtInstrumen	t <b>Mielst</b> ant, debit	Debt instruments held	The amount of instruments representing indebtedness	common practice: IAS 1 55

_				held by the entity.	
ifrs-full	DebtInstrumen	tsHeldAbstract	Debt instruments held [abstract]		
ifrs-full	DebtInstrumen	t <b>Msinstdi</b> fthatAro credit	e DebudedInInsu instruments issued that are included in insurer's regulatory capital	reisRagudattiryC of debt instruments issued that are included in the insurer's regulatory capital.	Cepatanple: IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DebtSecurities	X instant, credit	Debt instruments issued	The amount of instruments issued by the entity that represent indebtedness.	common practice: IAS 1 55
ifrs-full	DebtSecurities	Marnitær	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	DecreaseDueTo	o <b>MahvestiBi</b> olog credit	idadAressente 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	DecreaseIncrea	s <b>&amp; Thuratigh</b> Tax( debit	Dh&barabasedPa (increase) through tax on share-based payment transactions, equity	yThend Transacti (increase) in equity resulting from tax on transactions in which the entity:	aammon practice: IAS 1 106 d

				(a) receives	
				goods or	
				services	
				from the	
				supplier of	
				those goods	
				or services	
				(including an	
				employee) in	
				a share-based	
				payment	
				arrangement;	
				or (b) incurs	
				an obligation	
				to settle the	
				transaction	
				with the	
				supplier in a share-based	
				payment	
				arrangement	
				when another	
				group entity	
				receives	
				those goods	
				or services.	
				[Refer:	
				Share-based	
				payment	
				arrangements	
				[member]]	
ifrs-full	DecreaseInFair	WahlueNateanuren	n <b>Det Deas</b> Scotthan	gehe Munktiple Ur	oliselosable:InputsToReflectReasonal
		credit	fair value	of decrease in	IFRS 13 93 h
			measurement	the fair value	ii
			due to change	measurement	
			in multiple	of assets due	
			unobservable	to a change	
			inputs to	in multiple	
			reflect	unobservable	
			reasonably	inputs to	
			possible	reflect	
			alternative	reasonably	
			assumptions,	possible	
			assets	alternative	
				assumptions.	
ifrs-full	DecreaseInFair				disselosable Inputs To Reflect Reasonal
		debit	fair value	of decrease in	IFRS 13 93 h
			measurement	the fair value	ii
			due to change	measurement	
			in multiple	of the entity's	
			unobservable	own equity	
			inputs to	instruments	

			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	DecreaseInFai	* Wahher Mateanuren	- Post Dez Sec Chan	oEthe Minuktinde Ur	nolbschoxableInputsToReflectReasonal
		debit	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	of decrease in	IFRS 13 93 h ii
ifrs-full	DecreaseInFair	r Walduerateanuren	n Det Dez Scottihan	ethe Munkiple Ur	nobserwableInputsToReflectReasonal
			measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	the fair value measurement of assets, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to	IFRS 13 93 h ii
ifrs-full	DecreaseInFair	r Walduerateanuren	n Det Dez Scotchan	e Ethe Mandoin te Ur	nobservableInputsToReflectReasonal
			fair value measurement	of decrease in the fair value	practice: IFRS 13 93 h ii

		in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFair Walduerateasure			<b>observab</b> leInputsToReflectReasonal
		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	of decrease in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFair Walterateasure	em <b>DetDeas</b> forthan fair value		<b>cbsanvab</b> leInputsToReflectReasonal practice:
		measurement due to change in multiple unobservable inputs to reflect reasonably possible	the fair value	ÎFRS 13 93 h ii

		as re in cc in be as	ecognised n other comprehensive ncome, pefore tax, issets	reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFair Wa				observableInputsToReflectReasonal
		fa m du in ur in re po al as re in cc in be er ov	air value neasurement lue to change n multiple unobservable nputs to effect easonably oossible ilternative issumptions, ecognised n other comprehensive ncome, before tax, entity's own equity nstruments	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	practice: IFRS 13 93 h ii
				(expense)]	
ifrs-full	DecreaseInFairWal	fa m du in ur in re re po al as re	air value neasurement lue to change n multiple nobservable nputs to eflect easonably bossible ilternative issumptions, ecognised	of decrease in the fair value	<b>cbsanva</b> hleInputsToReflectReasonal practice: IFRS 13 93 h ii

		ii b	before tax, liabilities	inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFair	WalduetateanuremE	Det Deastorichan	g <b>ehe Munkiple</b> Ur	cbserwableInputsToReflectReasonal
		f n d in u in r r p a a a r r in l e	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	of decrease in the fair value measurement of assets, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	DecreaseInFair	WalduetateanuremE	Det Dez Scotthan	g <b>Elhe Munktiple</b> Ur	obserwableInputsToReflectReasonal
		f n d in u in r r r p a a a r r in l d t t o	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	of decrease in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii

ifrs-full	DecreaseInFair	Xalduenaticasurem Enter Dez Storina	ng <b>ElheNahnkiple</b> U	ncbsenvableInputsToReflectReasonal
		fair value	of decrease in	practice:
		measurement	the fair value	ÎFRS 13 93 h
		due to change	measurement	ii
		in multiple	of liabilities,	
		unobservable	recognised in	
		inputs to	profit or loss	
		reflect	after tax, due	
		reasonably	to a change	
		possible	in multiple	
		alternative	unobservable	
		assumptions,	inputs to	
		recognised	reflect	
		in profit or	reasonably	
		loss, after tax,		
		liabilities	alternative	
			assumptions.	
			[Refer: Tax	
			income	
			(expense)]	
frs-full	DecreaseInFair			observableInputsToReflectReasonal
		fair value	of decrease in	1
		measurement	the fair value	IFRS 13 93 h
		due to change		11
		in multiple	of assets,	
		unobservable	recognised	
		inputs to	in profit or	
		reflect	loss before	
		reasonably	tax, due to	
		possible alternative	a change	
			in multiple unobservable	
		assumptions, recognised in	inputs to	
		profit or loss,	reflect	
		before tax,	reasonably	
		assets	possible	
			alternative	
			assumptions.	
			[Refer: Tax	
			income	
			(expense)]	
frs-full	DecreaseInFairy	% Hund time uran Dat Dag Take	n The Mentaindal I	nobsanwableInputsToReflectReasonal
118-1u11	Decreasemiran	fair value	of decrease in	practice:
		measurement	the fair value	IFRS 13 93 h
		due to change		ii
		in multiple	of the entity's	11
		unobservable	own equity	
		inputs to	instruments,	
		reflect	recognised	
		reasonably	in profit or	
		reasonably possible	in profit or loss before	
		reasonably possible	loss before	

			alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFair	Walduerateanuren			<b>cbservah</b> leInputsToReflectReasonal
			fair value	of decrease in	practice:
			measurement due to change	the fair value measurement	IFRS 13 93 h ii
			in multiple	of liabilities,	
			unobservable	recognised	
			inputs to reflect	in profit or loss before	
			reasonably	tax, due to	
			possible	a change	
			alternative assumptions,	in multiple unobservable	
			recognised in	inputs to	
			profit or loss,	reflect	
			before tax, liabilities	reasonably possible	
			nuomitios	alternative	
				assumptions.	
				[Refer: Tax income	
				(expense)]	
ifrs-full	DecreaseThrou	gh Balanices, Rec	oDecrdlasEurren	t <b>FenerateReseast</b> ato	exanfplealAccountDebitBalances
		credit	through	in regulatory	IFRS 14 33 a
			balances recovered	deferral account debit	ii
			in current	balances	
			period,	resulting	
			regulatory	from balances	
			deferral account debit	recovered in the current	
			balances	period.	
				[Refer:	
				Regulatory deferral	
				account debit	
				balances]	

ifrs-full	DecreaseThrough Halanices, Revenues Revenues and the second secon
	debit through in regulatory deferral ii in current balances period, resulting regulatory from balances deferral account credit balances period. [Refer: Regulatory deferral account credit balances]
ifrs-full	DecreaseThrou <b>&amp; Hanafitts</b> Paid <b>Reinflass</b> cement <b>Rightdedfeasis</b> Val <b>de</b> sclosure: in the fair IAS 19 141 g benefits paid, value of reimbursement rights, at fair value resulting from benefits paid. [Refer: At fair value [member]; Reimbursement rights, at fair value]
ifrs-full	DecreaseThroug%GlassifindAsHoddFanSaleBiol%gicdbessate in biological assets through classification biological assetsdisclosure: IAS 41 50 cIAS 41 50 c
ifrs-full	DecreaseThrou <b>ghGlasstifin</b> dAs <b>HeddFanSa</b> leGo credit through classified as due to classification the classification through classification the classification through classification through the classification through through the classification through through through the classification through through the classification through through the classification through the classification through the classification through through the classification through through through through the classification through t

			held for sale, goodwill	as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	
ifrs-full	DecreaseThrou	g <b>halasstifin</b> dAs credit	Hod Farsale Inta through classified as held for sale, intangible assets and good will	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]	n <b>d&amp;nontw</b> ill practice: IAS 38 118 e ii
ifrs-full	DecreaseThrou	g <b>&amp;dlasstifin</b> dAs credit	HetdForssaleInta through classified as held for sale, intangible assets other than goodwill	in intangible assets other than goodwill resulting from classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Intangible assets	htisEhantanodwill IAS 38 118 e ii

				other than goodwill]	
ifrs-full	DecreaseThrou	gtadlasstifindAs credit	HotdFonSaleInv through classified as held for sale, investment property	goodwill] eFinacht@hæpserty in investment property through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment; Investment property; Disposal	vdisclosure: IAS 40 76 c, disclosure: IAS 40 79 d iii
				groups classified as held for sale [member]]	
· C C 11	D T1				1
ifrs-full	DecreaseThrou	ghalastifindAs credit	HotdFanSalePro through classified as held for sale, property, plant and equipment	pEntyddant Ased in property, plant and equipment through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment;	Eqlisiplensente: IAS 16 73 e ii

				Disposal groups classified as held for sale [member]]	
ifrs-full	DecreaseThrou	g <b>&amp;Deretiog</b> nitio debit	nDecrease ToCr through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	in exposure	nexammpliermentsAndFinancialGuaran IFRS 7 IG20B, example: IFRS 7 35I c, example: IFRS 7 35H
ifrs-full	DecreaseThrou	<b>%Deretiog</b> ņitio credit	nDimacasielAsse through derecognition, financial assets	in financial	example: IFRS 7 IG20B, example: IFRS 7 35I c, example: IFRS 7 35H
ifrs-full	DecreaseThrou	g <b>%Disptisal</b> \$Re debit	gDatocySeferra through disposals, regulatory deferral account credit balances	IXbeoduttensditl in regulatory deferral account credit balances resulting from disposals. [Refer: Regulatory deferral account credit balances]	Bætamopte: IFRS 14 33 a iii
ifrs-full	DecreaseThrou	gh Dispatisn1\$Re; credit	gDatorySeferra through disposals, regulatory deferral account debit balances	Abeodentiðaseit in regulatory deferral account debit balances resulting from disposals. [Refer:	æbaænorepsle: IFRS 14 33 a iii

			Regulatory deferral account debit balances]	
ifrs-full	DecreaseThrou <b>gh kimpatiton</b> ¢ credit	entC <b>DetractAs</b> sets 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 kinpatione			
	credit	through impairments, regulatory deferral account debit balances	in regulatory deferral account debit balances	IFRS 14 33 a iii
ifrs-full	DecreaseThrou gh klasa006, credit	ontr <b>dDof Subsc</b> idiary through loss of control of subsidiary, intangible assets and goodwill	Iffthngledeasset in intangible assets and goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets and goodwill]	s <b>AondGnood</b> will practice: IAS 38 118 e
ifrs-full	DecreaseThrou <b>Klasa066</b> , credit	ontro <b>DOCSadssei</b> diary through loss of control of subsidiary, intangible assets other than goodwill	in intangible assets other than goodwill resulting from the loss of	s <b>Ctherfich</b> anGoodwill practice: IAS 38 118 e

	other than goodwill]
ifrs-full	DecreaseThrou% Husa006,ontrdD0f SubscidiaryOther dromationscommondebitthrough lossin otherpractice: IASof control ofsubsidiary,resulting fromotherthe loss ofprovisionscontrol of asubsidiary.subsidiary.[Refer: Otherprovisions]
ifrs-full	Decrease Through House Obe Ontrol Dot Series idiary Pforgeoty drease And Dominionment
	creditthrough loss of control of subsidiary, property, 
ifrs-full	Decrease Through Rematring Contract debit through in contract liabilities e debit through in contract liabilities e obligation resulting being from the satisfied, performance contract obligation liabilities being satisfied. [Refer: Contract liabilities; Performance obligations [member]]
ifrs-full	Decrease Throu <b>gh Rightilio</b> Consi <b>Decration</b> Becom if <b>ige Idecredition a K amplact</b> Assets credit through in contract IFRS 15 118 d consideration becoming the right to unconditional, consideration becoming assets unconditional. [Refer: Contract assets]

ifrs-full					upper Colhaossi fied As Held Fo
	de		through transfer to liabilities included in disposal groups classified as held for sale, other provisions	in other provisions resulting from the transfer of those provisions to liabilities included in disposal groups classified as held for sale. [Refer: Other provisions; Disposal groups classified as held for sale [member]]	practice: IAS 37 84
ifrs-full	DecreaseThrough cr		Diadressets 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	DeductibleTempto		Executivible temporary differences for which no deferred tax asset is recognised	Defermed/TartAs of deductible temporary differences for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]]	s <b>diksReaorg</b> nised IAS 12 81 e
ifrs-full	DeemedCostOf <b>Ix</b> de	v <b>iestant</b> ņtsFor ebit	Whigh Date med deemed cost of investments for which deemed cost is fair value	<b>Cost Strain Walue</b> of aggregate deemed cost of investments in subsidiaries, joint ventures	disclosure: IFRS 1 31 b

ifrs-full	DeemedCostO	f <b>lxiviestant</b> intsFor debit	Wggrbgatemed deemed cost of investments for which deemed cost is previous GAAP carrying amount	or associates for which deemed cost is fair value in the entity's first IFRS financial statements. [Refer: Associates [member]; Joint ventures [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]] <b>CEstEsPnovintusC</b> 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	GeAisCPOSameyingAmount IFRS 1 31 a
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				GAAP [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]]	
ifrs-full	DefaultFinanci	a <b>hStatba</b> rentsDa	t <b>EMfauh</b> er financial statements date [member]	This member stands for the standard value for the "Creation date" axis if no other member is used.	disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i
ifrs-full	DeferredAcqui	s <b>X</b> ionsCasstsAris debit	in <b>Befremeth</b> suran acquisition costs arising from insurance contracts	cEbontrautst of costs that an insurer incurs to sell, underwrite and initiate a new insurance contract whose recognition as an expense has been deferred. [Refer: Types of insurance contracts [member]]	disclosure: IFRS 4 37 e – Expiry date 2021-01-01, example: IFRS 4 IG39 a – Expiry date 2021-01-01, example: IFRS 4 IG23 a – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	DeferredIncom	eX instant, credit	Deferred income	The amount of liability representing income that has been received but is not yet earned. [Refer: Revenue]	common practice: IAS 1 78

ifrs-full	DeferredIncome <b>Classane</b> ,dAsC		The amount	common
	credit	income classified as current	of deferred income classified as current. [Refer: Deferred income]	practice: IAS 1 78
ifrs-full	DeferredIncome <b>Classtañe</b> ,dAsN credit	d <b>Defement</b> income classified as non-current	The amount of deferred income classified as non-current. [Refer: Deferred income]	common practice: IAS 1 78
ifrs-full	DeferredIncom <b>R instgni</b> sedAs credit	Deferments income recognised as of acquisition date	Affbe 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	DeferredTaxAs <b>ščt<i>i</i>histoni</b> atedV debit	VilletRegedatoryI tax asset associated with regulatory deferral account balances	Affber abAccontunt of deferred tax asset associated with regulatory deferral account balances. [Refer: Deferred tax assets; Regulatory deferral account balances [member]]	Baikuloesare: IFRS 14 24, disclosure: IFRS 14 B11 b

ifrs-full	DeferredTaxAs	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]]	· · · ·	_
ifrs-full	DeferredTaxAs	ssetsAndLiabilit	ti <b>Deffesterd</b> ctax assets and liabilities [abstract]			
ifrs-full	DeferredTaxAs	s <b>šetsikstan</b> gnised debit	AxOrAcquisitio tax assets recognised as of acquisition date	nDatamount recognised as of the acquisition date for deferred tax assets acquired in a business combination. [Refer: Deferred tax assets; Business combinations [member]]	common practice: IFRS 3 B64 i	
ifrs-full	DeferredTaxAs	s <b>&amp;t<del>W3tan</del>t</b> Jtilisa debit	tD <b>efsDepend</b> en asset when utilisation is dependent on	tOmFatnoeifatxal of deferred tax asset when: (a) the	b <b>diBolofštsle</b> tExce IAS 12 82	essOfProfitsFrom

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

ifrs-full	DeferredTaxExpenseIncomeAl	b <b>Defet</b> red tax expense (income) [abstract]	deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities]	
ifrs-full	DeferredTaxEx <b>pénkelation</b> meR	etogicisedInProt tax expense (income) recognised in profit or loss	it (Dref arssount 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	DeferredTaxEx <b>pénkelation</b> geRe debit	ElatifigTedDrigin tax expense (income) relating to origination and reversal of temporary differences	afibe AmtRetvers of deferred tax expense or income relating to the creation or reversal of temporary differences. [Refer: Temporary differences [member]; Deferred tax expense (income)]	ad Chiffighep of AaSy Differences 1280c
ifrs-full	DeferredTaxEx <b>penkelation</b> geRe debit	attifigffedfaxRa tax expense (income) relating to tax rate changes	× /-	persiatriopliOfINeSvTaxes 12 80 d

		or imposition of new taxes	rate changes or the imposition of new taxes. [Refer: Deferred tax expense (income)]	
ifrs-full	DeferredTaxLiaXilinistant, 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	DeferredTaxLia	b DiefeAncidingFr liabilities on liabilities arising from contracts within scope of IFRS 4 and non- derivative investment contracts	office attracts With 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]	henSmpleOfIFRS4AndNonderivative IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DeferredTaxLiaKilimistaRte,cog credit	nis <b>Odfest Off A</b> taqui liabilities recognised as of acquisition date	recognised as of the	common practice: IFRS 3 B64 i

				combinations [member]]	
ifrs-full	DeferredTaxLia	<b>Kilinytans</b> et credit	Deferred tax liability (asset)	The amount of deferred tax liabilities or assets. [Refer: Deferred tax liabilities; Deferred tax assets]	disclosure: IAS 12 81 g i
ifrs-full	DeferredTaxLia	<b>XiliitytAns</b> ociate	dWefthrReegulator		udi Balannes
		credit	tax liability associated with regulatory deferral account balances	of deferred tax liability associated with regulatory deferral account balances. [Refer: Deferred tax liabilities; Regulatory deferral account balances [member]]	IFRS 14 24, disclosure: IFRS 14 B11 b
ifrs-full	DeferredTaxRel	<b>XtichgrEtoilste</b> msC	HaefedOdCardit	ealDeizeectovaTtoEq	uditsclosure:
			relating to items credited (charged) directly to equity	of deferred tax related to items credited (charged) directly to equity. [Refer: Deferred tax expense (income)]	IAS 12 81 a
ifrs-full	DefinedBenefit	Xbilingtatintın AtPr credit	eSerfiNadue benefit obligation, at present value	The present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from	common practice: IAS 19 57 a

				employee service in the current and prior periods. [Refer: Plan assets, at fair value]	
ifrs-full	DefinedBenefi		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	DefinedBenefi	Phæns <b>b</b> 4ember	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

				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	DefinedBenefit	<b>Phænsbet</b> her That	nMafitiechployer benefit plans other than multi- employer plans, state plans and plans that share risks between entities under common control [member]	PIlains State Blams stands for defined benefit plans other than multi- employer plans, state plans and plans that share risks between entities under common control. [Refer: Defined benefit plans [member]]	AindPiansÆhatShareRisksBetweenE IAS 19 138
ifrs-full	DefinedBenefit	: <b>Phæns</b> Fe <b>r</b> atShare	<b>Ristisfe</b> dtween benefit plans that share risks between entities under common control [member]	<b>infihieshandbe</b> Co stands for defined benefit plans that share risks between entities under common control such as a parent and its subsidiaries. [Refer: Defined benefit plans [member];	ndinschoßkonetrolMember IAS 19 149

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

ifrs-full	DepreciationA	mortisationAnd	amortisation	Impairment loss (reversal of impairment loss) recognised in profit or loss] sReversalOfImp	airmentLossRec	- cognisedInProfitOrLo
			and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]			_
ifrs-full	DepreciationA	n <b>XAhmattiisa</b> țion debit	Expense iation 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	DepreciationA	ndAmortisation	Depense Abourac and amortisation expense [abstract]	t		
ifrs-full	DepreciationBi	ið Xogjúratiðssets	Depreciation, biological assets	The amount of depreciation recognised on biological assets. [Refer: Depreciation and amortisation expense; Biological assets]	disclosure: IAS 41 55 c	

ifrs-full	DepreciationExpenseration, 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	DepreciationInvXsthmation	ertDepreciation, 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	DepreciationMetthxtdBiologic	a Assets ditfiost 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	DepreciationMetthetdInvestme	entDeppectyGontM method, investment property, cost model	<b>Tothel</b> depreciation method used for investment property measured	disclosure: IAS 40 79 a

ifrs-full	DepreciationM <b>athxt</b> dPropertyP	lantpredEquipm method, property, plant and equipment	using the cost model. [Refer: Investment property] eFibe depreciation method used for property, plant and equipment. [Refer: Property, plant and equipment]	disclosure: IAS 16 73 b
ifrs-full	DepreciationProperty PliantAnd	Expiperiention, 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	DepreciationRate DepreciationRate DepreciationRate Depreciation	s <b>EtsphttCinst</b> ion rate, biological assets, at cost	The depreciation rate used for biological assets. [Refer: Biological assets]	disclosure: IAS 41 54 e
ifrs-full	DepreciationRateIXXestmentPr duration	dpeptyciatiMod rate, investment property, cost model	eThe depreciation rate used for investment property. [Refer: Investment property]	disclosure: IAS 40 79 b
ifrs-full	DepreciationRatePxOpertyPlan duration	t DepFapiapionent rate, property, plant and equipment	The depreciation rate used for property, plant and equipment.	disclosure: IAS 16 73 c

			[Refer: Property, plant and equipment]	
ifrs-full	DepreciationRightdufnstiAusset	s Deprectation, 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	DerivativeFinanXiahAtastats 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	DerivativeFinanXiahAtastatsHel debit	d <b>Dunlikeatgin</b> g 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	DerivativeFinanXiahAtasuttsHel debit	d Derfvating financial assets held for trading	The amount of derivative financial assets held for trading. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss, classified	common practice: IAS 1 55

				as held for trading]	
ifrs-full	DerivativeFinanXiahl credi		Derivative financial liabilities	The amount of financial liabilities classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]	common practice: IAS 1 55
ifrs-full	DerivativeFinanXiahl		<b>Belifvatileel</b> ging	The amount of derivative	common practice: IAS
			liabilities held for hedging	financial liabilities held for hedging. [Refer: Derivative financial liabilities]	1 55
ifrs-full	DerivativeFinanXiahl credi	it	financial liabilities held for trading	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	DerivativeFinanXiahl credi	· · · ·	<b>Defisivative</b> dCa financial liabilities, undiscounted cash flows	shifecausount of contractual undiscounted cash flows in relation to derivative financial liabilities. [Refer: Derivative	disclosure: IFRS 7 39 b

				financial liabilities]	
ifrs-full	DerivativeLiab	oi <b>Xtiiesst</b> äsetdToM credit	ingativitiskes Aris liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non- derivative investment contracts	ingeramoustets of derivative liabilities used to mitigate risks arising from the assets backing the contracts within the scope of IFRS 4 and non- derivative investment contracts. [Refer: Derivatives [member]]	Backing@ontractsWithinScopeOfIFF IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DerivativeLiab	i <b>X</b> tiæståsetdToM credit	iDgateRtiskesAris liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non- derivative investment contracts		cexWithleScopeOfIFRS4AndNonder IFRS 4 20E c – Expiry date 2021-01-01
ifrs-full	DerivativesAm	Muit/Stantt;ibuted	dlDeFiaiatWateseOf amount contributed to fair value of plan assets	Plan Assotsnt derivatives contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member];	example: IAS 19 142 e

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

			required for other types of contracts that would be expected to have a similar response to changes in market factors; (c) They are settled at a future date. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionAndleat	ryingAmounDeseritatingible.	AT states Material T	afistitsure:
		of intangible assets material to entity	description of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]	IAS 38 122 b
ifrs-full	DescriptionAndteat	ryingAmoundesdringinble	AT states With Inde	finliseldsæfielLife
		of intangible assets with indefinite useful life supporting assessment of indefinite useful life	description of intangible assets with indefinite useful life, supporting the assessment of indefinite useful life. [Refer: Intangible assets other than goodwill]	IAS 38 122 a
ifrs-full	DescriptionOfAteext	ountingForTr <b>DesartininRe</b> co of accounting for transaction	gfibredSeparatel description of how the acquirer	ydisohosuaquisitionOfAssetsAndAssu IFRS 3 B64 1 ii

		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	DescriptionOfAtextuntingPolic	yDescisiptioFoUs of accounting policy decision to use exception in IFRS 13.48, assets	Electrophysical exception InIF description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for assets.	Riskelø&uAresets IFRS 13 96
ifrs-full	DescriptionOfAtextuntingPoli	<b>Descisiption</b> of accounting policy decision to use exception in IFRS 13.48, liabilities	eFhæceptionInIF description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for liabilities.	Rfsd:1484Iniztbilities IFRS 13 96
ifrs-full	DescriptionOfAtcoduliticlgPolic	• <b>Feactination</b> of accounting policy for available-for- sale financial assets [text block]	offadeFinancial description of the entity's accounting policy for available-for- sale financial assets. [Refer: Financial assets	AssettsExplanatory practice: IAS 1 117 b – Expiry date 2021-01-01

			available-for- sale]	
ifrs-full	DescriptionOfAtexatulticlgPolicyD	<b>ExerBiotion</b> ical	<b>ÆketsEvnlanat</b>	rammon
1115-1011	ot po bi as	f accounting olicy for iological ssets [text lock]	description of the entity's accounting policy for biological assets. [Refer: Biological assets]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatulticlgPolicyD	<b>FexeBintiow</b> ing	<b>Toket</b> sExplanato	rcommon
		f accounting olicy for orrowing osts [text lock]	description of the entity's accounting policy for interest and other costs that the entity incurs in connection with the borrowing of funds.	practice: IAS 1 117 b
ifrs-full	po bo	FexBiptiowing f accounting olicy for orrowings ext block]	sEhxplanatory description of the entity's accounting policy for borrowings. [Refer: Borrowings]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexotubiticlgPolicyD	FearBintinessC	Theinations An	Communit
	ot po bi cc ar [t	f accounting olicy for usiness ombinations nd goodwill eext block]	description of the entity's accounting policy for business combinations and goodwill. [Refer: Business combinations [member]; Goodwill]	practice: IAŜ 1 117 b
ifrs-full	DescriptionOf Accordulticle PolicyD			
	po	f accounting olicy for usiness	description of the entity's accounting policy for	practice: IAS 1 117 b

	combinationsbusiness[text block]combinations.[Refer:BusinessBusinesscombinations[member]]
ifrs-full	DescriptionOf Atcoduniticitg Polic DescriptionOf Atcoduniticitg Polic Description of accounting description practice: IAS policy for of the entity's accounting [text block] policy for cash flows.
ifrs-full	DescriptionOfAtconducticlgPolic       FextCipitititeralE Tipleanatory       common         of accounting       description       practice: IAS         policy for       of the entity's       1 117 b         collateral       accounting       policy for         collateral       accounting       collateral.
ifrs-full	DescriptionOfAtextulticlgPolic <b>FrexCiptison</b> uction of accounting description practice: IAS policy for of the entity's accounting in progress policy for [text block] construction in progress. [Refer: Construction in progress]
ifrs-full	DescriptionOf AccoublicitiesPolic       Use of accounting policy for of the entity's contingent accounting liabilities and policy for contingent assets [text liabilities and block]       policy for contingent assets. [Refer: Contingent liabilities and block]       policy for contingent assets. [Refer: Contingent liabilities and block]         Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities         Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities         Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities         Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities         Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities         Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities         Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities         Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities       Image: Contingent liabilities         Image: Contingent liabili
ifrs-full	DescriptionOfAtexa ubiticlePolicFexactinationerTope isitionCostsExplanatoryof accounting policy for acquisitiondescription of the entity'spractice: IAS 1 117 b1 117 b customer acquisitionaccounting policy for costs relatedin 117 b

		costs [text block]	to acquisition of customers.	
ifrs-full	DescriptionOfAtconthiticlgPo	olic <b>Description</b> er of accounting policy for customer loyalty programmes [text block]	<b>Gya</b> ltyProgram description of the entity's accounting policy for customer loyalty programmes.	ncesEmplanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexathiticlgPo	olic <b>WexdDiption</b> min of accounting policy for decommission restoration and rehabilitation provisions [text block]	description of the entity's	
ifrs-full	DescriptionOfAtcoolutiticlgPo	olic <b>Description</b> of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	description of the entity's accounting policy for deferred acquisition costs	Axising@inomInsuranceContractsExp practice: IAS 1 117 b
ifrs-full	DescriptionOfAtconthiticlgPo	olic <b>Descriptions</b> of accounting policy for deferred income tax [text block]	-	natonymon practice: IAS 1 117 b

ifrs-full	DescriptionOfAtexathlticlgPoli	cyDexdDipptioniati of accounting policy for depreciation expense [text block]	income tax. [Refer: Deferred tax expense (income)] offExpenseExpl description of the entity's accounting policy for depreciation expense. [Refer: Depreciation and	acatonyon practice: IAS 1 117 b
			amortisation expense]	
ifrs-full	DescriptionOfAtextubiticlgPolic	cyFexdDiptiongni of accounting policy for derecognition of financial instruments [text block]	ti <b>bhO</b> fFinancial description of the entity's accounting policy for the derecognition of financial instruments. [Refer: Financial instruments, class [member]]	<b>Instrumen</b> tsExplanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAtcomuniticlgPolic	• <b>PendDiptivative</b> of accounting policy for derivative financial instruments and hedging [text block]	FThancialInstrum description of the entity's accounting policy for derivative financial instruments and hedging. [Refer: Financial instruments, class [member]; Derivatives [member]]	mæntsuAndHedgingExplanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextubiticlgPolic	cyDexdDiptivative of accounting policy for derivative financial	FThancialInstrue description of the entity's accounting policy for	practice: IAS 1 117 b

		instruments [text block]	derivative financial instruments. [Refer: Financial instruments, class [member]; Derivatives [member]]	
ifrs-full	DescriptionOfAtcomuniticlgPoli	cyPendDistiontinu of accounting policy for discontinued operations [text block]	ettoperationsE: description of the entity's accounting policy for discontinued operations. [Refer: Discontinued operations [member]]	xplanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAtconthiticlgPolic	cyFexdDijstiounts. of accounting policy for discounts and rebates [text block]	AfildRebatesExp description of the entity's accounting policy for discounts and rebates.	<b>lænanhon</b> øn practice: IAS 1 117 b
ifrs-full	DescriptionOfAtconthiticlgPoli	cyDexdDiptidends of accounting policy for dividends [text block]	EKpeanatory 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	DescriptionOf Accordination Police	cyDexdEquationgsP of accounting policy for earnings per	eilShareExplana description of the entity's accounting policy for	t <b>œx</b> mmon practice: IAS 1 117 b

	share [textearnings perblock]share.
ifrs-full	DescriptionOfAtextubilitielgPolic UPexdFiptissionR iEntsExplanator common of accounting description practice: IAS policy for of the entity's 1 117 b emission accounting rights [text policy for block] emission rights.
ifrs-full	DescriptionOfAccothlticlgPolic       FestFrippiloyee       BEhefitsExplana       tcorymmon         of accounting       description       practice: IAS         policy for       of the entity's       accounting         benefits       temployee       accounting         benefits       temployee       benefits.         Employee       benefits.       Employee         benefits       temployee       benefits are         all forms of       consideration       given by         an entity in       exchange       for services         rendered by       employees       or for the         termination of       employees       or for the
ifrs-full	DescriptionOfAtexatubilitielgPolicyDexatFiptironmefftReelatedExpenseFixplamatory of accounting policy for of the entity's 1 117 b environment accounting related policy for expense [text environment block] related expense.
ifrs-full	DescriptionOfAtexotubilitielgPolicyDescriptionalThemsExplanatcorymmon         of accounting       description         policy for       of the entity's         accounting       items [text         policy for       block]         exceptional       items.
ifrs-full	DescriptionOfAtextubilitielgPolicDescriptionsesEAtextubilitielgPolicDescriptionsesEAtextubilitielgPolicCommon policy for expenses [text block]common practice: IAS 1 117 b

ifrs-full	DescriptionOfAtexaturitickgPolicyFexeExptionationAmedEvaluationEixpelosliteres
	of accounting policy for exploration and evaluation expenditures [text block] evaluation and evaluation assets. [member]]
ifrs-full	DescriptionOfAtexatulticlgPolicyDexaGrapitWalueMEhsurementExplanatooyn
	of accounting policy for fair value measurement [text block] fair value measurement. [Refer: At fair value [member]] policy for fair value measurement. [Refer: At fair value [member]]
ifrs-full	DescriptionOfAtextubilitielgPolic FexdFigetAndCo filmissionIncom eAmdHorpenseExplanatory of accounting policy for of the entity's fee and accounting commission policy for income and fee and expense [text commission block] income and expense. [Refer: Fee and commission income (expense)]
ifrs-full	DescriptionOfAtexaturiticlePolic
	of accounting policy for finance costs [text block] [text block] block] block block] block] block] block finance costs. [Refer: Finance costs] block] block] block finance costs] block] block] block finance costs] block] block finance costs] block] block finance costs] block] block finance costs] block] block finance costs] block] block finance costs] block
ifrs-full	DescriptionOfAtexatubilitielgPolic <b>Fexatripation</b> eInc diheAndCostsExplanatory of accounting description practice: IAS policy for of the entity's 1 117 b

		finance income and costs [text block]	accounting policy for finance income and costs. [Refer: Finance income (cost)]	
ifrs-full	DescriptionOfAtcoxtubitiolgPolic	• <b>Feadripting</b> of accounting policy for financial assets [text block]	SEbtsExplanator description of the entity's accounting policy for financial assets. [Refer: Financial assets]	rycommon practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatubilticlgPolic	<b>Pesetriptioc</b> ial (	u <b>are</b> nteesExpla	
		of accounting policy for financial guarantees [text block]	description of the entity's accounting policy for financial guarantees. [Refer: Guarantees [member]]	practice: IAS 1 117 b
ifrs-full	DescriptionOf Atcoat uniticity Police	<b>Deseription</b> ialli	n <b>3îthæ</b> mentsAtFa	kvahna Through Profit Or Loss Explana
		of accounting policy for financial instruments at fair value through profit or loss [text block]	description of the entity's accounting policy for financial instruments at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]	practice: IAS 1 117 b
ifrs-full	DescriptionOf Atexatubitickg Police			
		of accounting policy for financial instruments [text block]	description of the entity's accounting policy for financial instruments.	practice: IAS 1 117 b

			[Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfA <b>texathiticl</b> gPoli	cyDexdFipaincrialI of accounting policy for financial liabilities [text block]	iabiditiesExplan description of the entity's accounting policy for financial liabilities. [Refer: Financial liabilities]	atonymon practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextultiticlgPoli	cyDexdFipttignCu of accounting policy for foreign currency translation [text block]	ridnecyTranslation description of the entity's accounting policy for foreign currency translation.	o <b>noixipham</b> atory practice: IAS 1 117 b
ifrs-full	DescriptionOfAtconthiticlgPoli	cyDexdriptichnisel of accounting policy for franchise fees [text block]	edsExplanatory description of the entity's accounting policy for franchise fees.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexathlticlgPoli	cyPexdriptictional of accounting policy for functional currency [text block]	description of the entity's accounting	n <b>atuny</b> mon practice: IAS 1 117 b
ifrs-full	DescriptionOfAtcomuniticlgPoli	cyDexetipoidwillF of accounting policy for goodwill [text block]	Afflenatory description of the entity's accounting policy for goodwill. [Refer: Goodwill]	common practice: IAS 1 117 b

ifrs-full	DescriptionOf AtexatulticalgPoli		n <b>F6e</b> ants	disclosure:
		of accounting policy for government grants [text	description of the entity's accounting policy for	IAS 20 39 a
		block]	government grants, including the methods of presentation adopted in the financial statements. [Refer: Government [member]; Government grants]	
ifrs-full	DescriptionOfAtconthiticlgPoli	of accounting policy for hedging [text block]	<b>a b a c</b> atory description of the entity's accounting policy for hedging.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatuhitickgPoli	of accounting policy for held-to- maturity investments [text block]	description of the entity's accounting policy for held-to- maturity investments. [Refer: Held- to-maturity investments]	practice: IAS 1 117 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfAtexathlticlgPoli	cyDexdriptaormer of accounting policy for impairment of assets [text block]	tOfAssetsExpla description of the entity's accounting policy for the impairment of assets.	ncatomyoon practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexothiticlgPoli	cyDexdriptaormer of accounting policy for impairment of financial assets [text block]	tOffFinancialAs description of the entity's accounting policy for the impairment of financial assets. [Refer:	s <b>etsExpla</b> natory practice: IAS 1 117 b

	Financial assets]
ifrs-full	DescriptionOfAtextublticlgPolic VFexdriptionmen fOfNonfinancia leasertsExplanatory of accounting policy for of the entity's 1 117 b impairment of accounting policy for the entity's 1 117 b accounting policy for the impairment of block] non-financial assets. [Refer: Financial assets]
ifrs-full	DescriptionOfAtextublticlgPolic DescriptionOfAtextublticlgPolic of accounting policy for income tax [text block] policy for income tax. block] block bloc
ifrs-full	DescriptionOf Atextublticlg PolicFexdrigation ceC That actscommon practice:of accounting policy fordescriptionpractice:insuranceaccounting contracts and related assets,disclosure:income and expense [text block]income and expense Expiry date2021-01-01insurance contractsincome and expenseincome and expense.2021-01-01
ifrs-full	DescriptionOf AtcoublicitgPolicFexdriptingibleAlsets AndGoodwithinphanatoryof accounting policy forof the entity'spractice: IASintangibleaccounting assets and1 117 bgoodwill [textpolicy forblock]assets and goodwill.goodwill.[Refer: Intangible assets and goodwill]
ifrs-full	DescriptionOfAtextublticlgPolic DescriptionOfAtextublticlgPolic of accounting policy for intangible accounting assets other policy for block accounting assets other policy for block blo

	than goodwillintangible[text block]assetsother thangoodwill.[Refer:Intangibleassetsother thangoodwill.goodwill.
ifrs-full	DescriptionOfAtconductiolgPolicDescriptionOfAtconductiolgPolicDescriptionOfAtconductionDescriptionSeconductionof accounting policy for interestdescription of the entity'spractice: IAS 1 117 binterest income and block]accounting policy for income and expense arising from interest.1 117 b
ifrs-full	DescriptionOfAtexatulticlgPolic VFexdriptestment IFilAessociates of accounting policy for investment in associates [text block] [text block] [Refer: Associates [member]]
ifrs-full	DescriptionOfAtextublticlgPolic       yFexdriptixtment       IFilAessociatesAn       dowimtVenturesExplanatory         of accounting       description       practice: IAS         policy for       of the entity's       1 117 b         investment in       accounting       policy for         joint ventures       policy for       investment         investment in       associates and       policy for         joint ventures       investment       in associates         and joint       ventures.       [Refer:         Associates       [member];       Joint ventures         Image: state
ifrs-full	DescriptionOfAtextublticlgPolic       Userdriptistment       HilopertyExplan       atomymon         of accounting       description       practice: IAS         policy for       of the entity's       1 117 b         investment       accounting       policy for         property [text       policy for       block]         investment       property.         property.       [Refer:

			Investment property]	
ifrs-full	DescriptionOfAteconbiticlgPolic	<b>Dexdripeixtmen</b> of accounting	tsTheointVenture	
		policy for investments in joint ventures [text block]	description of the entity's accounting policy for investments in joint ventures. [Refer: Joint ventures [member]]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextublticlgPolic			estmentsAccountedForUsingEquityN
		of accounting policy for investments other than investments accounted for using equity method [text block]	description of the entity's accounting policy for investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method]	practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextublticlgPolic	• <b>Pendisptical</b> Cap of accounting policy for issued capital [text block]	ifaHexplanatory description of the entity's accounting policy for issued capital. [Refer: Issued capital]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtextubitielgPolic	PendripatiesExp of accounting policy for leases [text block]	lathetory description of the entity's accounting policy for leases. A lease is an	common practice: IAS 1 117 b

			agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time.	
ifrs-full	DescriptionOfAtexathiticlgPoli	cyDexdriptinsAnd of accounting policy for loans and receivables [text block]	<b>REve</b> ivablesExp description of the entity's accounting policy for loans and receivables. [Refer: Loans and receivables]	laoatoryn practice: IAS 1 117 b – Expiry date 2021-01-01
ifrs-full	DescriptionOfAtcombiticlgPoli	cyDexeMptionring of accounting policy for measuring inventories [text block]	description of the entity's accounting policy for measuring inventories. [Refer: Inventories]	disclosure: IAS 2 36 a
ifrs-full	DescriptionOfAtexathlticlgPoli	cyDexeMptingAss of accounting policy for mining assets [text block]	description of the entity's accounting policy for mining assets. [Refer: Mining assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOf Atcodulticlg Poli	cyDexeMptiogRig of accounting policy for mining rights [text block]	HisExplanatory description of the entity's accounting policy for mining rights. [Refer: Mining rights [member]]	common practice: IAS 1 117 b

ifrs-full	DescriptionOfAtexatultickgPolicy	Desichipationren	t <b>Abs</b> etsOrDispo	sad6mmopsClassifiedAsHeldForSale
		of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Non-current assets or disposal groups classified as held for sale]	practice: IAS 1 117 b
ifrs-full		Desidipation of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	t <b>Abs</b> etsOrDispo description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale. [Refer: Non- current assets or disposal groups classified as held for sale]	szdómnopsClassifiedAsHeldForSalel practice: IAS 1 117 b
ifrs-full		<b>Descriptisetti</b> ng of accounting policy for offsetting of financial instruments [text block]	<b>Official Institutes</b> description of the entity's accounting policy for the offsetting of financial instruments. [Refer: Financial	womentxExplanatory practice: IAS 1 117 b

	instruments, class [member]]
ifrs-full	DescriptionOfAtcondulticlgPolic DescriptionOfAtcondulticlgPolic policy for oil and gas assets [text block]
ifrs-full	DescriptionOfAtcodulticlgPolic       JFextPriptinamm       ifladeAssetsExplanatomynon         of accounting       description       practice: IAS         policy for       of the entity's       1 117 b         programming       accounting       assets [text         policy for       policy for       block]         programming       assets. [Refer:         Programming       assets]
ifrs-full	DescriptionOfAtcoxtulticlgPolic UCoxtPriptiontyPl aTibA ndEquipmentFixplan atory of accounting policy for of the entity's 1 117 b property, accounting plant and policy for equipment property, [text block] plant and equipment. [Refer: Property, plant and equipment]
ifrs-full	DescriptionOfAtextubilitielgPolic       FextPressPressPressPressPressPressPressPres
ifrs-full	DescriptionOf Atextubilitielg Polic Fexcet international description of function of accounting policy for of the entity's reclassification of financial policy for the instruments reclassification [text block] of financial instruments. [Refer:

			Financial instruments, class [member]]	
ifrs-full	DescriptionOfAccathlticlgPoli	ic <b>FexRiptiogn</b> isir of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	description of the entity's	twiexelFaurtValueAtInitialRecognition. IFRS 7 28 a
ifrs-full	DescriptionOf Atexatuhiticlg Poli	ic <b>Dex Riptiogn</b> itic of accounting policy for recognition of revenue [text block]	hDtRevenue description of the entity's accounting policy for recognising revenue. [Refer: Revenue]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtcoothticlgPoli	ic <b>DescRiggida</b> tory of accounting policy for regulatory deferral		n <b>tsExplan</b> atory practice: IAS 1 117 b

		accounts [text block]	deferral accounts. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	DescriptionOfAtexatubiticlgPol	ic <b>Descriptisur</b> an of accounting policy for reinsurance [text block]	callseplanatory description of the entity's accounting policy for reinsurance.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtcomuniticlgPol	ic <b>DexcRiptions</b> Ar of accounting policy for repairs and maintenance [text block]	d <b>Wa</b> intenanceE description of the entity's accounting policy for repairs and maintenance. [Refer: Repairs and maintenance expense]	xplanatomy practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatuhitickgPol	ic <b>PextRiption</b> has of accounting policy for repurchase and reverse repurchase agreements [text block]		practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatuhlticlgPol	ic <b>FexcRipstion</b> ch/ of accounting policy for research and development expense [text block]	nCHDevelopmen description of the entity's accounting policy for research and development expense. [Refer: Research and development expense]	tExpenseExplanatory practice: IAS 1 117 b
ifrs-full	DescriptionOf Atcodubiticalg Pol	ic <b>Description</b> ted of accounting policy for restricted	CasheAndCashE description of the entity's accounting	q <b>covahoots</b> Explanatory practice: IAS 1 117 b

		cash and cash equivalents [text block]	policy for restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	
ifrs-full	DescriptionOfAtextubiliticlgPoli	cyDexcSegnioentR of accounting policy for segment reporting [text block]	ephetingExplana description of the entity's accounting policy for segment reporting.	atanynmon practice: IAS 1 117 b
ifrs-full	DescriptionOfAteextubilitielgPolic	cyFexSeptieneCo of accounting policy for service concession arrangements [text block]	n <b>Ebs</b> sionArrang description of the entity's accounting policy for service concession arrangements. [Refer: Service concession arrangements [member]]	ecoentsExplanatory practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatuhiticalgPoli	cyFexCS haticbase of accounting policy for share-based payment transactions [text block]	dPayementTransa 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	actionnsTexplanatory practice: IAS 1 117 b

			transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements	
			[member]]	
ifrs-full	DescriptionOfAtcoothiticlgPoli	cyDexStpippingC of accounting policy for stripping costs [text block]	OSteExplanatory description of the entity's accounting policy for waste removal costs that are incurred in mining activity.	vcommon practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatuhiticlgPolic	<b>VPexSiptsion</b> of accounting policy for subsidiaries [text block]	estExeplanatory description of the entity's accounting policy for subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAtcoathlticlgPolic	• <b>FexcTaxtisO</b> the of accounting policy for taxes other than income tax [text block]	rThenIncomeTa description of the entity's accounting policy for taxes other than income tax. [Refer: Tax expense other than income tax expense]	<b>хБхріала</b> tory practice: IAS 1 117 b
ifrs-full	DescriptionOfAtexatubiticlgPolic	cyDexcFeptionation of accounting policy for	nBenefits description of the entity's	common practice: IAS 1 117 b

	termination benefits [text block]accounting policy for termination benefits. [Refer: Termination benefits expense]
ifrs-full	DescriptionOfAtcoxtulticlgPolic DescriptionOfAtcoxtulticlgPolic of accounting policy for trade and other payables [text block] and other payables. [Refer: Trade and other payables] [Refer: Trade and other payables]
ifrs-full	DescriptionOf AtcxxtulticlgPolicVexcFipticAndOf ther ReceivableStorphanatoryof accounting policydescription of the entity'spractice: IAS 1 117 bof trade and otheraccounting policy1 117 breceivables [text block]for trade and other receivables.1 117 bImage: Contract of the entity of the entit
ifrs-full	DescriptionOfAtextubilticlgPolic DescriptionOfAtextubilticlgPolic DescriptionOfAtextubilticlgPolic DescriptionOfAtextubilticlgPolic DescriptionOfAtextubilticlgPolic DescriptionOfAtextubilticlgPolic DescriptionOfAtextubilticlgPolic of accounting policy for trading income and expense [text block] Description DescriptionOfAtextubilticlgPolic DescriptionOfAtextubilticlgPolic policy for expense [text block] Description Descripti
ifrs-full	DescriptionOfAtextulticlgPolic FexcFiptisactionFWeithNoncontrollingIonterestsExplanatory of accounting description practice: IAS policy for of the entity's 1 117 b transactions accounting with non- policy for controlling transactions interests [text with non- block] controlling interests.

	[Refer: Non- controlling interests]
ifrs-full	DescriptionOf Atcoublticitg PolicFax:FiptisanctionFW:ithRelatedPausiesFixplanatoryof accounting policy fordescriptionpractice: IAS1117 bof the entity's1117 btransactions with relatedaccountingwith relatedpolicy forparties [texttransactionsblock]with relatedparties.[Refer:Relatedpartiesparties[member]]
ifrs-full	DescriptionOf Atconulticle Polic       FexcFiptionrySh Tiles Explanator common of accounting policy for       description       practice: IAS         I 117 b       accounting       1 117 b         shares [text       policy for       block]       treasury         shares.       [Refer:       Treasury         shares]       shares]       [Nefer:
ifrs-full	DescriptionOf Atextubilitielg Polic FexcWatrontsE x Fihanatory of accounting policy for of the entity's warrants [text block] policy for warrants. Warrants are financial instruments that give the holder the right to purchase ordinary shares.
ifrs-full	DescriptionOf Accordulticle Polic Dispersion ComponentsOf Calls And Cash Equivalents of accounting description IAS 7 46 policy for of the entity's determining accounting components policy used to of cash determine the and cash components equivalents of cash [text block] and cash equivalents. [Refer: Cash]

			and cash equivalents]	
ifrs-full	DescriptionOfAtcoptiree	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	DescriptionOfAtecatisitionOf			e <b>dkaabplie</b> ie <b>sOS</b> ByMeansOfLease
		of acquisition of assets by assuming directly related liabilities or by means of lease	description of the non-cash acquisition of assets either by assuming directly related liabilities or by means of a lease.	7 44 a
ifrs-full	DescriptionOfAtecatisitionOf	fEn <b>fitssististean</b> sC	)fHdpmeityIssue	example: IAS
		of acquisition of entity by means of equity issue		7 44 b
ifrs-full	DescriptionOfAteretedAlloca			mpkcylosOnStatePlanOnEntitysWithd
		of agreed allocation of deficit or surplus of multi- employer or state plan on entity's withdrawal from 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];	IAS 19 148 c ii

			State defined benefit plans [member]]	
ifrs-full	DescriptionOfAtgretedAlloca	tion <b>DefDrift to O</b> r S of agreed allocation of deficit or surplus of multi- employer or state plan on wind-up of plan	uifiliesOfMultier 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]]	mpkæylesæreStatePlanOnWindupOfPla IAS 19 148 c i
ifrs-full	DescriptionOfAtextuntsOfAs	set <b>Elexdrifition</b> Eq of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	if HeterestsOrIt description of the assets, liabilities, equity interests or items of consideration for which the initial accounting for a business combination is incomplete. [Refer: Business combinations [member]]	edischoward in Sourcesideration For Which Initial IFRS 3 B67 a ii
ifrs-full	DescriptionOf <b>AXninsta</b> tt)fEr debit	tityEstitynEionamci financial instruments included in fair value of plan assets	al <b>Titetrain</b> entsInd value of the entity's own transferable financial instruments that are included in the fair value of defined benefit plan	lditædønfræirValueOfPlanAssets IAS 19 143

			assets. [Refer: Plan assets, at fair value; Financial instruments, class [member]; Defined benefit plans [member]]	
ifrs-full	DescriptionOfAXnonstan0,fOther@			
	ir fa	air value of lan assets	value of other assets used by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	IAS 19 143
ifrs-full	DescriptionOfAXnonstan0,fProper			
	b ir fa p	ncluded in air value of lan assets	of property occupied by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	IAS 19 143
ifrs-full	et re fc g	f any other ntity's esponsibilities or overnance of lan	<b>She</b> Governance description of the entity's responsibilities for the governance of a defined benefit plan that the entity does not separately	IAS 19 139 a iii

			describe, for example, responsibilities of trustees or of board members of the plan. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfAtexRetirement	BenesathpaioTerm of any retirement benefit plan termination terms	in <b>ht</b> ion Terms description of the termination terms of a retirement benefit plan.	disclosure: IAS 26 36 f
ifrs-full	DescriptionOfAteptoachUsed	o <b>Desteriptina</b> Disc of approach used to determine discount rates	count description of the approach used to determine discount rates when applying IFRS 17.	disclosure: IFRS 17 117 c iii – Effective 2021-01-01
ifrs-full	DescriptionOfAteptoachUsed	of approach used to determine investment components	sTheentCompon 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.	

ifrs-full	DescriptionOf	AppatoachUsedT			NiosofionsunceialRisk
	ļ		of approach	description of	IFRS 17
			used to	the approach	117 c ii –
			determine	used to	Effective
			risk	determine	2021-01-01
			adjustment	the risk	
			for non-	adjustment	
			financial risk	for non-	
			1	financial risk,	
			1	including	
			1	whether	
			1	changes	
			1	in the risk	
			1	adjustment	
			1	for non-	
			1	financial	
			1	risk are	
			1	disaggregated	
			1	into an	
			1	insurance	
	ļ		1	service	
			1	component	
			1	and an	
			1	insurance	
	ļ		1	finance	
			1	component or	
			1	are presented	
			1	in full in the	
	ļ		1	insurance	
	ļ		1	service result.	
			1	[Refer: Risk	
			1	adjustment	
			1	for non-	
			1	financial risk	
	ļ		1	[member]]	
frs-full	DescriptionOf	AttentoachUsedT	MastiniptiisthCh	andesInEstimate	estOxEffostureCashFlowsArisingFromE
	L'eserre	Halfaro are	of approach	description of	IFRS 17 117
			used to	the approach	c i – Effective
			distinguish	used to	2021-01-01
			changes in	distinguish	
	1	1			
			estimates of	changes in	
			estimates of future cash	changes in estimates of	
			future cash		
				estimates of future cash	
			future cash flows arising	estimates of	
			future cash flows arising from exercise	estimates of future cash flows arising	
			future cash flows arising from exercise of discretion from other	estimates of future cash flows arising from the	
			future cash flows arising from exercise of discretion from other changes,	estimates of future cash flows arising from the exercise of discretion	
			future cash flows arising from exercise of discretion from other changes, contracts	estimates of future cash flows arising from the exercise of discretion from other	
			future cash flows arising from exercise of discretion from other changes, contracts without direct	estimates of future cash flows arising from the exercise of discretion from other changes in	
			future cash flows arising from exercise of discretion from other changes, contracts	estimates of future cash flows arising from the exercise of discretion from other	

				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	DescriptionOf	AttenangementFor	<b>Destinizeint</b> Con		gelischotstAredIndemnificationAssets
			of	description of	
			arrangement	· • ·	ii
			for contingent	consideration	
			consideration	arrangements	
			arrangements	and the	
			and	arrangements	
			indemnification		
			assets	indemnification	n
				assets.	
ifrs-full	DescriptionOf	AtsessettliabilityMa			EdisidyoEcologanageRisk
			of asset-	description of	IAS 19 146
			liability	asset-liability	
			matching	matching	
			strategies	strategies	
			used by plan	used by	
			or entity to manage risk	the defined benefit plan	
			manage risk	or the entity,	
				including	
				including the use of	
				the use of	
				the use of annuities	
				the use of annuities and other	
				the use of annuities	

			longevity swaps, to manage risk. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfBase	tsOfFinancialSesteripeintsTh	afHæveBeenRest	adixdFostfihangesInGeneralPurchasin
		of bases of financial statements that have been restated for changes in general purchasing power of functional currency	description of whether the financial statements that have been restated for changes in the general purchasing power of the functional currency are based on a historical cost approach or a current cost approach in hyperinflationa reporting. [Refer: Cost approach [member]]	IAS 29 39 b
ifrs-full	DescriptionOfBassi	sForDesignatilesEinationalA	As Tete For Overlay	Aisptoapte:
		of basis for designating financial assets for overlay approach	description of the basis for designating financial assets for the overlay approach.	IFRS 4 39L c – Effective on first application of IFRS 9
ifrs-full	DescriptionOfB <b>tess</b> i	<b>\$</b> ForDetermi <b>Description</b> tO of basis for determining amount of payment for contingent consideration arrangements and indemnification	description of the basis for determining the amount of the payment for contingent consideration arrangements	n <b>tiisgłost Gre</b> nsiderationArrangements. IFRS 3 B64 g ii

ifrs-full	DescriptionOfBtesitsForDete:			RisdessignationAtDateOfInitialAppli
1frs-run	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	IFRS 17 C32 a – Effective 2021-01-01
			scope of IFRS 17.	
ifrs-full ifrs-full	DescriptionOfBtesitsOfAccou	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]]	pdi <b>tældeSæg</b> ments IFRS 8 27 a Fælikeligsæst:JsedToDetermineWhethe
itrs-tull	DescriptionOfB <b>tests</b> OfInputs	sAnDAsscriptorons. of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments	And Estimation I description of the basis of inputs and assumptions and the estimation techniques used to determine whether the credit risk of financial	læbiniqsiæst) sed foDetermine Whethe IFRS 7 35G a ii

		have increased significantly since initial recognition	instruments have increased significantly since initial recognition.	
ifrs-full	DescriptionOfBtesitOfInputsA	of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit- impaired	description of the basis of inputs and assumptions and the estimation techniques used to determine whether a financial asset is a credit-	Tæðihnigsærst <sup>1</sup> JsedToDetermineWhethe IFRS 7 35G a iii
ifrs-full	DescriptionOfBtesitOfInputsA	nDAssriptions, of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	AFIdeEstimationT description of the basis of inputs and assumptions and the estimation techniques used to measure the 12-month and lifetime expected credit losses.	TætikniqsuæstJsedToMeasure12monthA IFRS 7 35G a i
ifrs-full	DescriptionOfB <b>tesit</b> OfPreparat	of basis of	description of	IFRS 12 B15
ifrs-full	DescriptionOfBasisOfPreparat	ti <b>DreStFiption</b> aris of basis of preparation of	description of	

		summarised financial information of joint venture	preparation of summarised financial information of a joint venture. [Refer: Joint ventures [member]]	
ifrs-full	DescriptionOfBassisOfValuat	ion Defsace signation and a	labheForBenefits	disclosure:
		of basis of valuation of assets available for benefits	description of the basis of valuation of assets available for benefits in retirement benefit plans.	IAS 26 35 a ii
ifrs-full	DescriptionOfBtesitsOnWhicl	nRegestationtiDefe		ndescAreRrecognisedAndDerecognise
		of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently	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 [Refer: Regulatory deferral account balances [Refer: Regulatory deferral account balances [member]]	IFRS 14 32

ifrs-full	DescriptionOfBtesitsOnWhichU	Jabies Reipticentab!	e Almeount Has Be	eathiBeltesuniened
		of basis on which unit's recoverable amount has been determined	description of the basis on which the cash- generating unit's (group of units') recoverable amount has been determined (ie value in use or fair value less costs of disposal). [Refer: Cash- generating units [member]]	IAS 36 134 c
ifrs-full	DescriptionOfBassisUsedToDe	teDesicreiSticplus		
		of basis used to determine surplus or deficit of multi- employer or state plan	description of the basis used to determine a surplus or deficit in a multi- employer or state plan that may affect the amount of future contributions. [Refer: Multi- employer defined benefit plans [member]; State defined benefit plans [member]]	IAS 19 148 d iv
ifrs-full	DescriptionOf <b>Btesit</b> UsedToPre	epDesCoptionativ of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	vellheormationTh description of the basis used to prepare comparative information that does not comply with	

			IFRS 7 and IFRS 9.	
ifrs-full	DescriptionOfBictogicalAssets	Description of biological assets	The description of biological assets. [Refer: Biological assets]	disclosure: IAS 41 41
ifrs-full	DescriptionOfBicstogicalAssets	of biological assets previously measured at cost	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	DescriptionOf <b>Bieto</b> gicalAssets	of biological assets where fair value information is unreliable	description of biological assets where fair value information is unreliable and the entity measures them at their cost less any accumulated depreciation and	J <b>arsaiosur</b> e: IAS 41 54 a

			accumulated impairment losses. [Refer: Biological assets; Impairment loss]	
ifrs-full	DescriptionOfCassItgenerating	UDietscription 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	DescriptionOfCleantgeInValuat	id DescriptioneUs of change in valuation technique used in fair value measurement, assets	EtheFairValueM 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	<b>Idissalresume</b> ntAssets IFRS 13 93 d

	approach [member]]
ifrs-full	DescriptionOfCleangeInValuati DescriptionOfCleangeInValuati description of change in valuation technique fair value entity's own equity instruments approach or technique) for the tair value measurement, entity's own equity instruments [Refer: Entity's own equity instruments. [Refer: Entity's own equity instruments. [Refer: Entity's own equity instruments. [Refer: Entity's own equity instruments. [Refer: Entity's own equity instruments. [Refer: Entity's own equity instruments. [Refer: Entity's own equity instruments. [Refer: Entity's own equity instruments. [Refer: Entity's own equity instruments. [member]; Market approach [member]]
ifrs-full	DescriptionOfCleartgeInValuat dDescriptiqueUs eClin FairValueMdissultesumentLiabilities of change description IFRS 13 93 d in valuation of a change technique in valuation used in technique (for example, measurement, liabilities from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of liabilities. [Refer:

				Income approach [member]; Market approach [member]]	
ifrs-full			of change in valuation technique used to measure fair value less costs of disposal	description of a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]	aitWaluesuessCostsOfDisposal IAS 36 134 e iiB, disclosure: IAS 36 130 f ii
ifrs-full	DescriptionOf	C <b>lexi</b> geOfInvest	nDestFripityStatu of change of investment entity status	usThe description of the change of investment entity status. [Refer: Disclosure of investment entities [text block]]	disclosure: IFRS 12 9B
ifrs-full	DescriptionOf	<b>Nex</b> atgesInEntity	<b>30tsjæcifities</b> Poli of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	icTbs:AndProcess description of changes in entity's objectives, policies and processes for managing capital and what the entity manages as capital.	sælifichdelanneagingCapitalAndWhatEnt IAS 1 135 c
ifrs-full	DescriptionOf	∑ <b>te</b> aatgesInEstim	aDescreptionques of changes in estimation techniques or significant assumptions made when applying	sOhSignificantA description of changes in the estimation techniques or significant assumptions made when	AstismlptionesMadeWhenApplyingImp IFRS 7 35G c

		impairment requirements and reasons for those changes	applying impairment requirements and the reasons for those changes.	
ifrs-full		of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	description of any changes in the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.	n <b>diiscloWiite</b> inScopeOfIFRS17AndHo IFRS 17 124 c – Effective 2021-01-01
ifrs-full		of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	description of changes in the methods and assumptions used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	p <b>dischSamei</b> tivityAnalysisForActuari IAS 19 145 c
ifrs-full	DescriptionOfCleant	tgesInMetho BeAction of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts	tibhsUsedInPrep description of the changes in the methods and assumptions used in preparing the sensitivity analysis to changes in risk exposures that arise	p <b>diisegSansi</b> tivityAnalysisToChanges IFRS 17 128 c – Effective 2021-01-01

		within scope of IFRS 17	from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfC <b>hean</b> gesInMe	etholDedscripfiomfea of changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	description of any changes in the methods used to measure contracts within the	i <b>thiistSosynee</b> OfIFRS17AndProcessesF IFRS 17 117 b – Effective 2021-01-01
ifrs-full	DescriptionOfC <b>hean</b> gesInMe	etho <b>Detscription</b> fea of changes in methods used to measure risks that arise from contracts within scope of IFRS 17	description	ri <b>šisElosnf</b> čontractsWithinScopeOfIF IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOfClaxatgesInOb	jec Destriptions An of changes in objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	dProcessesForm description of any changes in the entity's objectives, policies and processes for managing the risks that arise from contracts within the scope of IFRS 17.	<b>Idisægingfe</b> isksThatAriseFromContra IFRS 17 124 c – Effective 2021-01-01
ifrs-full	DescriptionOfC <b>leant</b> gesInPla	an Td <b>Sest Nipticur</b> ren of changes in plan to sell non-	nt <b>Alss</b> etOrDisposed description of the facts and circumstances	IFRS 5 42

			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	DescriptionOf	C <b>lean</b> gesInServio	Econciptision An of changes in service concession arrangement	r <b>Thg</b> ement description of changes in a service concession arrangement. [Refer: Service concession arrangements [member]]	disclosure: SIC 29 6 d
ifrs-full	DescriptionOf	C <b>wixa</b> teralHeldA	ndexhipGorditE of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	description of the nature of collateral	naxaiahAssetsThatAreIndividuallyDe IFRS 7 IG29 c – Expiry date 2021-01-01, example: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	DescriptionOf	C <b>tælla</b> teralHeldA	s <b>Descrip</b> tAndO of collateral held as security and other credit	tHdre reditEnhan description of collateral held as security and	<b>disolottu</b> re: IFRS 7 36 b – Expiry date 2021-01-01

		enhancements and their financial effect in respect of amount that best represents maximum exposure	other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk. [Refer: Credit risk [member]; Maximum exposure to credit risk]	
ifrs-full	DescriptionOfC <b>tella</b> tera	alHeldAs <b>Descripy</b> iondO of collateral held as security and other credit	tHdre reditEnhar description of collateral held as security and	<b>ckisadonsts20</b> :14 IFRS 7 35K b
		enhancements	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	

				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	DescriptionOf	<b>Tarka</b> teralHeldA	s <b>Besorit</b> tiandO		ctisatestsAndTheirFinancialEffectInl
			of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure, financial instruments to which impairment requirements in IFRS 9 are not applied	description of collateral held as security and other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk	IFRS 7 36 b
				of financial instruments to which impairment requirements	

			in IFRS 9 are not applied. [Refer: Credit risk [member]; Maximum exposure to credit risk]	
ifrs-full	DescriptionOfC	teleSocieptionRep of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral	<b>DIEHgeInAbsence</b> description of the terms and conditions associated with the entity's use of collateral permitted to be sold or repledged in absence of default by the owner of collateral.	e <b>difElofaurlt</b> ByOwnerOfCollateral IFRS 7 15 c
ifrs-full	DescriptionOfC	vDers Arispetio A nd of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities	LTabeilitiesRecog description of the comparison of the carrying amount of assets and liabilities of the entity that relate to its interests in structured entities and the entity's maximum exposure to loss from those entities. [Refer: Carrying amount [member]; Unconsolidated structured entities [member]; Maximum exposure to	p <b>dissedon Ruel</b> ation ToStructuredEntities IFRS 12 29 d

ifrs-full	DescriptionOfC	<b>texa</b> tplianceWith	IF & Stip & Applied of compliance with IFRSs if applied for interim financial report	loss from interests in structured entities] dFbeInterimFina description of the compliance of the entity's interim financial report with IFRSs. [Refer: IFRSs [member]]	ndisellReptert IAS 34 19
ifrs-full	DescriptionOfC	<b>tex</b> tpositionOf	JDdschyjntglitems of composition of underlying items for contracts with direct participation features	HonContractsW 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	ithiRikesutPerrticipationFeatures IFRS 17 111 – Effective 2021-01-01

				substantial share of the fair value returns on the underlying items; and (c) the entity expects a substantial proportion of any change in the amounts to be paid to the policyholder to vary with the change in fair value of the underlying items. Underlying items are items that determine some of the amounts payable to a policyholder.	
ifrs-full	DescriptionOf	CterxctentrationsC	DescriptioRisk of concentrations of insurance risk	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

			area or currency).	
ifrs-full	DescriptionOfCterxtlusionWhy	IDessaiptionPric of conclusion why transaction price was not best evidence of fair value	eWrasNotBestEv 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.	idissobast)fEairValue IFRS 7 28 c
ifrs-full	DescriptionOfCtexttractualAgr	edDescriptStated of contractual agreement or stated policy for charging net defined benefit cost	PolicyForCharg description of the contractual agreement or stated policy for charging the net defined benefit cost, or the fact that there is no such policy, for an entity participating in defined benefit plans that share risks between various entities under common control. [Refer: Defined benefit plans that share risks between entities under common control. [Refer: Defined benefit plans	NGN IN THE INPUT OF THE INTENTION OF THE INTENT OF THE INTE

ifrs-full	DescriptionOfCtenxt/ersionOfI	De <b>D</b> ates Determine the second	The description of the non-cash conversion of debt to equity.	example: IAS 7 44 c
ifrs-full	DescriptionOfCteitetriaSatisfie	ed <b>Wesntijsting</b> Pre of criteria satisfied when using premium allocation approach		Adjandosche: IFRS 17 97 a – Effective 2021-01-01
ifrs-full	DescriptionOfCtratedriaUsedTo	DIBtistguijsthInvest of criteria used to distinguish investment property from owner- occupied property and from property held for sale in ordinary course of business	description of the criteria used to distinguish investment property from owner- occupied	rdiss(DosueroccupiedPropertyAndFr IAS 40 75 c

			classification of property as investment property is difficult. [Refer: Investment property]	
ifrs-full	DescriptionOfCtrenstreferenceT	of cross- reference to disclosures about activities subject to rate regulation	description of cross- reference to disclosures about activities subject to rate regulation.	IFRS 14 31
ifrs-full	DescriptionOfCtressreferenceT	ToDDescriptionsAb of cross- reference to disclosures about credit risk presented outside financial statements	description of cross- reference to disclosures	Pr <b>dssolkosl@et</b> sideFinancialStatements IFRS 7 35C
ifrs-full	DescriptionOfCtexestreferenceT	CDescriptions Ab of cross- reference to disclosures about hedge accounting presented outside financial statements	oThHedgeAccou description of cross- reference to disclosures about hedge accounting presented outside financial statements.	udisogPresentedOutsideFinancialStat IFRS 7 21B
ifrs-full	DescriptionOfC <b>text</b> sreferenceT	fo <b>Descripstions</b> Ab of cross- reference to disclosures about leases	oTheeases description of cross- reference to disclosures about leases.	disclosure: IFRS 16 52
ifrs-full	DescriptionOfCtextsreferenceT	Disclosion Ab of cross- reference to disclosures about nature and extent of	ochestatureAndE description of cross- reference to disclosures about nature	Extisted Of TRisks Arising From Financial I IFRS 7 B6

			risks arising from financial instruments	and extent of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOf	C <b>treast</b> sreferenceT	o Descriptions At	oThelansThatSl	atiskloksfætweenEntitiesUnderCom
			of cross- reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	description of cross- references to disclosures about defined benefit plans that share risks between entities under common control in another group entity's financial statements. [Refer: Defined benefit plans that share risks between entities under common control [member]]	IAS 19 150
ifrs-full	DescriptionOf	D <b>texs</b> treferenceT	oDescriptionsPre of cross- reference to disclosures presented outside interim financial statements	SentedOutsideIn description of cross- reference to disclosures presented outside interim financial statements.	n <b>discirlinan</b> cialStatements IAS 34 16A
ifrs-full	DescriptionOf	D <b>text</b> encyInWhic	<b>HSaseplptitentar</b> of currency in which supplementary information is displayed	description of the currency	IAS 21 57 b

			information is displayed.	
ifrs-full	DescriptionOfCtextentAndForm	m Electry for forgers of current and former way of aggregating assets	displayed.	disclosure: IAS 36 130 d iii
			recoverable amount (if any). [Refer: Cash- generating units [member]]	
ifrs-full	DescriptionOfC <b>taxe</b> ntCommit	tm <b>OnssCipititen</b> tio of current commitments or intentions to provide support to subsidiary	ni <b>Filo</b> ProvideSuj description of current commitments or intentions to provide support to a subsidiary. [Refer: Subsidiaries [member]]	p <b>pisalEsSub</b> sidiary IFRS 12 19D b
ifrs-full	DescriptionOfDetailsOfBreac	ch d9WduiphtRearmit of details of breaches which permitted lender to demand accelerated repayment	ttadleenderToDe description of the details of breaches during the period of principal, interest, sinking fund	endisud@aureteratedRepaymentDuring IFRS 7 19

ifrs-full	DescriptionOfDuctuailsOfDefaul	during period of principal, interest, sinking fund, or redemption terms of loans payable tsDescringtPeniod of details of defaults	to demand accelerated repayment.	r <b>esitSilosing</b> FundOrRedemptionTerm: IFRS 7 18 a
		during period of principal, interest, sinking fund, or redemption terms of loans payable	of defaults during the period of principal, interest, sinking fund or redemption terms of loans payable.	
ifrs-full	DescriptionOfDie Struc	of difficulties	description	IERS 12 B26
		structured	of the difficulties	f
		entity experienced	that a	
		in financing its activities	structured entity has	
		its activities	experienced	
			in financing its activities.	
ifrs-full	DescriptionOfDXstXxntnRstarstA	pplicedTonCasteF	oTherdiscoionts	disclosure:
		applied to cash flow	rate applied to cash flow	IAS 36 134 d
		projections	projections	v, disclosure: IAS 36 134 e
			for a cash- generating	V
			unit (group	
			of units). [Refer: Cash-	
			generating	
			units [member]]	
ifrs-full	DescriptionOfDXscXoXntiRatersU			
		rate used in current	rate used in the current	IAS 36 130 g
		estimate of	estimate of	
		value in use	the present value of	
			the future	
			cash flows expected to	
	1	1		

ifrs-full	DescriptionOfD	<b>)KcXXnitRater</b> tU	s <b>Ed\$n&amp;nent</b> iousEs	be derived from an asset or cash- generating unit. sTihradbiScOvalue rate used in	I <b>nlišst</b> osure: IAS 36 130 g
			in previous estimate of value in use	the previous estimate of the present value of the future cash flows expected to be derived from an asset or cash- generating unit.	
ifrs-full	DescriptionOfE		interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	interest rate for financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category as of the date of reclassification [Refer: Financial assets]	IFRS 7 12C a
ifrs-full	DescriptionOfE	<b>fês¢</b> tOfChangir	ngRasrinetsolv lode of effect of changing business model for managing financial assets on financial statements	ellftær Managing description of the effect on the financial statements of changing the entity's business model for managing financial	F <b>ähseleistlÆ</b> ssetsOnFinancialStatemer IFRS 7 12B b

ifrs-full	DescriptionOfEfeetOfRegulatoDescriptionor of effect of regulatory framework o plan	description of IA the effect of ii	sclosure: AS 19 139 a
ifrs-full	DescriptionOfEteintateOfRang of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnificati assets	FröheContingentCdin description IF of the iii estimate of the range of undiscounted outcomes from	TRS 3 B64 g
ifrs-full	DescriptionOfEtexttOrChange Indexcription of event or change in circumstance that caused recognition of deferred tax benefits acquired in business combination after acquisition date	esThatCausedRecdig description IA of the event	scitionf∂fDeferredTaxBenefitsAco

ifrs-full	DescriptionOfEteistenceOfRes	the sonip tion Title	PF <b>bp</b> ertyPlantA	
		of existence of restrictions on title, property, plant and equipment	description of the existence of restrictions on the title of property, plant and equipment. [Refer: Property, plant and equipment]	IAS 16 74 a
ifrs-full	DescriptionOfExeixtenceOfThin	Destwintentit En	h <b>ähe</b> ement	disclosure:
1115-1011		of existence of third- party credit enhancement	description of the existence of third- party credit enhancement for liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]	IFRS 13 98
ifrs-full	DescriptionOfEtepætdøbøklknpact	<b>(D)Iscitist/Arp</b> plica of expected impact of initial application of new standards or interpretations [text block]	disclosure of the known or reasonably estimable information relevant to	ndasdk@nheterpretations IAS 8 30 b
ifrs-full	DescriptionOfExpectedImpact	<b>Mactized Applica</b> of expected impact	ationOfNewStar	dardsOrInterpretationsA

			of initial application of new standards or interpretations [abstract]		
ifrs-full	DescriptionOfE	xpectedImpact	of expected impact of initial application of new standards or	tion Different Star represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	idardsOrInterpretationsLineItems
ifrs-full	DescriptionOfEt	xqbdetedImpact			dasdk@nheterpretationsTable
			of expected impact of initial application of new standards or interpretations [table]	disclosing information related to the expected impact of the initial application of new standards or interpretations.	IAS 8 30 b
ifrs-full	DescriptionOfEt	xpxtctedTiming			edis BasinessCombination
			of expected timing of outflows, contingent liabilities in business combination	description of the expected timing of outflows of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business	IFRS 3 B67 c, disclosure: IFRS 3 B64 j

	combinations [member]]
ifrs-full	DescriptionOfE <b>tepet</b> ctedTiming of expected timing of other other other benefits related to other provisions. [Refer: Other provisions]
ifrs-full	DescriptionOff XpXXedVolatilit US hare Options duration volatility, share options granted 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 standard deviation of the annualised standard deviation of the standard deviation of the continuously compounded rates of return on the share over a period of time.
ifrs-full	DescriptionOfEtepitryDateOfTerDescriptDifferenEtesUnusedTaxIdossessAndUnusedTaxCredits of expiry date description IAS 12 81 e
	of deductible of the expiry

		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	DescriptionOfEteptanationOfF	a Etesso di Reizerons' of	Willing RangeOfOr description	attischesEremContingentConsideration IFRS 3 B64 g
		explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	of the fact and reasons why the range of outcomes from contingent consideration arrangements and indemnification be estimated.	iii n
ifrs-full	DescriptionOfEteptosuresToRis	korestatistic from of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	mtoontracts With description of the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.	n <b>itiSclopsettef</b> IFRS17AndHowTheyAr IFRS 17 124 a – Effective 2021-01-01

ifrs-full	DescriptionOf	E <b>tepxt</b> sureToRisk	Description of exposure to risk	The description of exposures to risks arising from financial instruments. [Refer: Financial instruments, class	disclosure: IFRS 7 33 a
				[member]]	
ifrs-full	DescriptionOf	EtetentToWhichI			alist and the set of t
			of extent to which entity can be liable to multi- employer or state plan for other entities' obligations	description of the extent to which the entity can be liable for other entities' obligations under the terms and conditions of a multi- employer or state defined benefit plan. [Refer: Multi- employer defined benefit plans [member]; State defined benefit plans [member]]	IAS 19 148 b
ifrs-full	DescriptionOf	Execution	-	s <b>Ehre</b> ntProperty	IdBasedOre ValuationByIndependent
			of extent to which fair value of investment property is based on valuation by independent valuer	description of the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a	IAS 40 75 e

ifrs-full	DescriptionOfF	recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued. [Refer: Investment property] ndBasisOn Weischi Chaorying Atheounts Deter	
		of fact and basis on which amounts carrying determined under GAAP were allocated if exemption in IFRS 1.D8A(b) determined previous allocated if freship in IFRS carrying determined previous allocated if freship in IFRS freship in JFRS for oil and gas assets.	IFRS 1 31A
ifrs-full	DescriptionOfFactA	ndBasisOn Weschiftaorying Aheounts Werd of fact description and basis of the fact on which and basis carrying on which amounts were carrying determined amounts were under determined previous under GAAP if previous entity uses exemption in IFRS 1.D8B the exemption in paragraph D8B of IFRS 1 for	e IFRS 1 31B

			operations subject to rate regulation.	
ifrs-full	DescriptionOfFactA	AndReasons WescMatimum of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	nExposure ToLos 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]]	sdischolsutærestsInStructuredEntitiesC IFRS 12 29 c
ifrs-full	DescriptionOfFactA	AndReason WheserifitionExp 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	description of the fact and the reason why the entity's exposure to risk arising from contracts within the scope of IFRS 17 at	sdigdlosm€ontractsWithinScopeOfII IFRS 17 123 – Effective 2021-01-01
ifrs-full	DescriptionOfFactA	AndReason Wites Seinstitiwity of fact and reason why	AfihebysisAreUnr description of the fact and	

		analyses are unrepresentativ	unrepresentativ 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	DescriptionOff	of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentativ of normal volumes	description of the fact and reason why the volume of the hedging relationships to which the exemption in paragraph	
ifrs-full	DescriptionOff	of factors that make up goodwill recognised	etogenised qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible	disclosure: IFRS 3 B64 e

			assets that do not qualify for separate recognition or other factors. [Refer: Goodwill]	
ifrs-full	DescriptionOfF <b>actThatAk</b> mo	of fact that estimating amount of change in accounting estimate is impracticable [text block] accounting iterational is impracticable iterational is iterational is iterati		tdIsthopmreticable IAS 8 40
ifrs-full	DescriptionOfF <b>text</b> ThatChar	of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	TotheservableInp 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.	utisEbBafflectReasonablyPossibleAlt IFRS 13 93 h ii
ifrs-full	DescriptionOfF <b>text</b> ThatChar	of fact that changing one or more unobservable inputs to reflect reasonably possible alternative	TotheservableInp description of the fact that changing one or more unobservable inputs for the fair value measurement of the entity's own equity	utisEbBafilectReasonablyPossibleAlt IFRS 13 93 h ii

		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		of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	description of the fact that changing one or more unobservable inputs for the fair value measurement of liabilities to reflect reasonably possible alternative assumptions would change the fair value significantly.	udisEddSafilectReasonablyPossibleAlt IFRS 13 93 h ii
ifrs-full	DescriptionOff	destroit fine Leg of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	gatterConstruction 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	vdi@dlligationToNegativeNetAssetsT IFRS 11 C4

			consolidation to equity method results in negative net assets.	
ifrs-full	DescriptionOfF <b>textT</b> hatHighes	tAndBriptLoneOf of fact that highest and best use of non-financial asset differs from current use	NdmfinancialAs description of the fact that the use of a non- financial asset that would maximise the value of the asset or the group of assets and liabilities (for example, a business) within which the asset would be used differs from its current use.	s <b>di£tiffisns</b> FromCurrentUse IFRS 13 93 i
ifrs-full	DescriptionOfF <b>textT</b> hatImpact	IsDestKiptionOrl of fact that impact of initial application of new IFRS is not known or reasonably estimable	<b>When the second second</b>	nakdemple: IAS 8 31 e ii
ifrs-full	DescriptionOfF <b>textT</b> hatMultien	mplesseriplianIsD of fact that multi- employer or state plan is defined benefit plan	efihedBenefitPl description of the fact that a multi- employer or state plan is a defined benefit plan. [Refer: Multi- employer defined benefit plans	adisclosure: IAS 19 148 d i

				[member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfI	<sup>7</sup> <b>iexh</b> cialInstrun	DetsDestignated of financial instruments designated as hedging instruments	A stdeedgingInstr 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: Derivative financial assets; Derivative financial assets; Derivative financial assets; Derivative financial liabilities; Financial liabilities; Financial	ruhisehtsure: IFRS 7 22 b – Expiry date 2021-01-01

				instruments, class [member]; Financial assets]	
ifrs-full	DescriptionOff	<sup>7</sup> <b>tex</b> ficialInstrum	Dets dilipti Garry of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	ing AmountAnd 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]]	d EkişdamationOf Why Fair Value Cannot IFRS 7 30 b – Expiry date 2021-01-01
ifrs-full	DescriptionOff	F <b>tox</b> hcialRiskMa	after a strange a strange after a strange and a strange at a strange a	ellfoAgricultur description of financial risk management related to agricultural activity.	
ifrs-full	DescriptionOff	₹ <b>teret</b> :astTransact	tionsterigienceo of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	description of forecast transactions for which hedge	lydisseldButeVoLongerExpectedToOcc IFRS 7 23F, disclosure: IFRS 7 23 b – Expiry date 2021-01-01
ifrs-full	DescriptionOf	F <b>te¤t</b> uencyAndN	<b>Desci</b> sptioFestion of frequency	n <b>ERe</b> oceduresOf description	f <b>ExiampM</b> odelsAssets IFRS 13 IE65

		and methods for testing procedures of pricing models, assets	of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for assets.	b, example: IFRS 13 93 g
ifrs-full	DescriptionOfF textuencyAnd	ABbschiptioTresti of frequency	n <b>FRe</b> oceduresOf description	PrisinglefodelsEntitysOwnEquityIns IFRS 13 IE65
		and methods for testing procedures of pricing models, entity's own equity instruments	of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	b, example:
ifrs-full	DescriptionOfFtextuencyAnd			
		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

ifrs-full	DescriptionOf tdkyAmortised	17 Day of that Ansata	The	example: IAS
ins-iun	Description	of fully amortised intangible assets	description of fully amortised intangible assets that are still in use. [Refer: Intangible assets other than goodwill]	38 128 a
ifrs-full	DescriptionOff <sup>F</sup> texttionalCurre	nDescription of functional currency	The description of the currency of the primary economic environment in which the entity operates.	disclosure: IAS 21 53, disclosure: IAS 21 57 c
ifrs-full	DescriptionOff <sup>-</sup> texdingArrange	Dests Aptid Fund of funding arrangements and funding policy that affect future contributions	ifgeolicyThatA description of funding arrangements and the funding policy that affect future contributions to defined benefit plans. [Refer: Defined benefit plans [member]]	f <b>distFosture</b> Contributions IAS 19 147 a, disclosure: IAS 19 148 a
ifrs-full	DescriptionOff <sup>F</sup> textingPolicy	Description of funding policy	The description of the policy for the transfer of assets to an entity (the fund) separate from the employer's entity to meet future obligations for the payment of	disclosure: IAS 26 35 c

	retirement benefits.
ifrs-full	DescriptionOfOtextpWithinEnt iDescriptionOfOtextpWithinEnt of group within entity that decides entity's entity that valuation policies and procedures, assets measurement valuation policies and procedures, fair value assets measurement valuation policies and procedures for assets. DescriptionOfOtextpWithinEnt iDescription description IFRS 13 IE65 a i, example: IFRS 13 93 g IFRS
ifrs-full	DescriptionOfGtextpWithinEntiDeEstantDisordess EFluitysValuation PodimiesAndProceduresEntitysOwn of group description IFRS 13 IE65 a i, example: IFRS 13 IE65 a i, example: IFRS 13 93 g entity that valuation decides policies and the entity's procedures, fair value entity's measurement own equity instruments policies and procedures for the entity's own equity instruments.
ifrs-full	DescriptionOfGtexutpWithinEnt iDeStatiDizendes EffititysValuation of group within entity that decides entity's valuation policies and policies and policies and procedures, liabilities entity's policies and procedures, liabilities biblitie
ifrs-full	DescriptionOf CiXoXXX Rastalised (Good Section 2014) Cashe Good Photoce Cashe Ca

	covered by the most recent budgets/ forecasts for a cash- generating unit (group of units). [Refer: Cash- generating units [member]]
ifrs-full	DescriptionOfHædgingInstrum of hedging instruments bedge risk bedge risk bedg
ifrs-full	DescriptionOff HistoricalInformDirectionOff HistoricalDirectionOff HistoricalInformDirectionOff Histori
ifrs-full	DescriptionOffHerestAcquirerObHerestAcquirerObfAlsequireedisclosure:of howdescriptionIFRS 3 B64 dacquirerof how theof how theobtainedacquirercontrol ofobtained theacquireepower togovern thefinancial andoperatingpolicies of theacquiree soas to obtainas to obtainbenefits fromits activities.its activities.

ifrs-full	DescriptionOfHtewtEffectOn	Fait Deskrei Miensur	enfilmetDueToCha	antisth@neeOrMoreUnobservableInpu
		of how effect	description of	
		on fair value	how the effect	
		measurement	on fair value	
		due to	measurement	
		change in	of assets due	
		one or more	to change in	
		unobservable	one or more	
		inputs to	unobservable	
		reflect	inputs to	
		reasonably	reflect	
		possible	reasonably	
		alternative	possible	
		assumptions	alternative	
		was	assumptions	
		calculated,	was calculated.	
		assets		
ifrs-full	DescriptionOf <b>How</b> tEffectOn			antisth@netOrMoreUnobservableInpu
		of how effect	1	
		on fair value	how the effect	lii
		measurement	on fair value	
		due to	measurement	
		change in	of the entity's	
		one or more	own equity	
		unobservable	instruments due to	
		inputs to reflect	due to change in	
		reasonably	one or more	
		possible	unobservable	
		alternative	inputs to	
		assumptions	reflect	
		was	reasonably	
		calculated,	possible	
		entity's	alternative	
		own equity	assumptions	
		instruments	was	
			calculated.	
			[Refer:	
			Entity's	
			own equity	
			instruments	
			[member]]	
ifrs-full	DescriptionOf How EffectOr	Fai <b>Destare Mices</b> ur	enfilmetDueToCha	antisth@neeDrMoreUnobservableInpu
1110 1411		of how effect	description	IFRS 13 93 h
		on fair value	of how the	ii
		measurement	effect on the	
		due to	fair value	
		change in	measurement	
		one or more	of liabilities	
		unobservable	due to	
		inputs to	change in	

			reflect reasonably possible alternative assumptions was calculated, liabilities	one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.	
ifrs-full	DescriptionOf	<b>Iter</b>	n <b>Diessel Maioi</b> mur	n <b>Eke</b> nomicBene	fitstatele
			of how entity determined maximum economic benefit available	description of how the entity determined the maximum economic benefit available in relation to a defined benefit plan, ie whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both. [Refer: Defined benefit plans [member]]	IAS 19 141 c iv
ifrs-full	DescriptionOf	<b>Iter</b>	n <b>Diessel TphaoT</b> hire	d <b>pare</b> y Informatio	<b>exaseqle</b> FairValueMeasurementWas
			of how entity determined that third- party information used in fair value measurement was developed in accordance with IFRS 13, assets	description of how the entity determined that third- party information, such as broker quotes or pricing services, used in the fair value measurement	IFRS 13 IE65 d, example: IFRS 13 93 g

ifrs-full	DescriptionOf	<b>hæwt</b> EntityDeter	of how entity	description	o <b>atasapla</b> FairValueMeasurementWas IFRS 13 IE65
			determined that third- party information used in fair value measurement was developed in accordance with IFRS 13, entity's own equity instruments	of how the entity determined that third- party information, such as broker quotes or pricing services, used in the fair value measurement of the entity's own equity instruments was developed in accordance with IFRS 13. [Refer: Entity's own equity instruments [member]]	d, example: IFRS 13 93 g
ifrs-full	DescriptionOf	<b>Itex</b> tEntityDeter			<b>et/seple</b> FairValueMeasurementWas
			of how entity determined that third- party information used in fair value measurement was developed in accordance with IFRS 13, liabilities	description of how the entity determined that third- party information, such as broker quotes or pricing services, used in the fair value measurement of liabilities, was developed in accordance with IFRS 13.	IFRS 13 IE65 d, example: IFRS 13 93 g

ifrs-full	DescriptionOfl-Iteewt	EntityDeternDiesechWhitehSt		
		of how entity determined which structured entities it sponsored	description of how the entity has determined which structured entities it has sponsored.	IFRS 12 27 a
ifrs-full	DescriptionOfl Itext	EntityDeternDiesestiptingent	rat <b>fone</b> sOfRiskTh	atlAsubestFitemContractsWithinScope
		of how entity determines concentrations of risk that arises from contracts within scope of IFRS 17	of how the entity determines the concentrations of risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfHtewt	EntityDeternDiessifiptionmi of how entity		t <b>disehlsudg</b> edItemAndHedgingInstr IFRS 7 22B b
		determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	of how the entity determines the economic relationship between the hedged item and the hedging instrument for the purpose of assessing the hedge effectiveness. Hedge effectiveness is the extent to which changes in the fair value or the cash flows of the hedging instrument offset changes in the fair value	

ifrs-full	DescriptionOf	<b>Hæwt</b> EntityEstab	IIJbssHiptIgnRat of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	description of how the entity establishes the hedge ratio and	r <b>dés£)684æd</b> geIneffectivenessAre IFRS 7 22B c	
ifrs-full	DescriptionOf	<b>Hæw</b> ÆntityIsMar			s] I <b>teiseatisuei8</b> enchmarkRatesForH IFRS 7.24H c	edgi
			of how entity is managing process to transition to alternative benchmark rates for hedging relationships	description of how the entity is managing the process to transition to alternative benchmark rates for hedging relationships.	IFKS /.24H c	

ifrs-full	DescriptionOf <b>How</b> tEntity	ManadaekaripitdotryRi	MartheatArisesFree	ondischotrantsWithinScopeOfIFRS17
111.5-1.011		of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	description of how the entity manages the liquidity risk that arises from contracts within the scope of IFRS 17. [Refer: Liquidity risk [member]]	IFRS 17 132 a – Effective 2021-01-01
ifrs-full		of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	description of how the entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets.	BlikksingerhedgeAccountingAndDesig IFRS 7 23C b ii
ifrs-full	DescriptionOf <b>Howt</b> Forwar	rdloo Mestmfptionation of how forward- looking information has been incorporated into determination of expected credit losses	description of how forward- looking information has been incorporated into the	
ifrs-full	DescriptionOfHterrtFutureF	RecovDesChiRtivensa of how future recovery or reversal of regulatory		edisscholsunceountBalancesIsAffectedB IFRS 14 30 c

		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	DescriptionOf <b>tow</b> tInsurerCo	onclucked ThioHtQu of how insurer concluded that it qualifies for temporary exemption from IFRS 9	alifiesForTempo description of how an insurer concluded that it qualifies for the temporary exemption from IFRS 9.	HisseFosamptionFromIFRS9 IFRS 4 39C – Expiry date 2021-01-01
ifrs-full	DescriptionOf <b>H</b> towtInsurerDe	eter <b>Driscrdpliatl</b> tD of how insurer determined that it did not engage in significant activity unconnected with insurance	idNuetEngageInS description of how an insurer determined that it did not engage in significant activity unconnected with insurance, including what information it considered.	igisificsunteActivityUnconnectedWith IFRS 4 39C b – Expiry date 2021-01-01
ifrs-full	DescriptionOfl <b>-ttew</b> tIssueCost	sNDtRscriptined of how issue costs not recognised as expense were recognised for transaction recognised separately from	A service of the serv	Refise goving of For Transaction Recognise IFRS 3 B64 m

		acquisition of assets and assumption of liabilities in business combination	separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOff <b>hew</b> tManageme	en <b>IDesteniptioe</b> sCo of how management determines concentrations	description of how management	disclosure: IFRS 7 B8 a
ifrs-full	DescriptionOff <b>Here</b> tThirdparty	Influescration Was of how third-party information was taken into account when measuring fair value, assets	TakenIntoAccou description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of assets.	<b>hetWihphe</b> /IeasuringFairValueAssets IFRS 13 IE64 b, example: IFRS 13 92
ifrs-full	DescriptionOf <b>Hoew</b> tThirdparty	Influescration Was of how third-party information was taken	TakenIntoAccou description of how third-party information,	uett&/inghte/leasuringFairValueEntitys IFRS 13 IE64 b, example: IFRS 13 92

			into account when measuring fair value, entity's own equity instruments	such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOff	<b>₩e</b> ₩fThirdpartyI	nBescaiptioNVas of how third-party information was taken into account when measuring fair value, liabilities	TakenIntoAccou description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of liabilities.	n <b>et&amp;Whend</b> AfeasuringFairValueLiabilit IFRS 13 IE64 b, example: IFRS 13 92
ifrs-full	DescriptionOfI	dentificationOf	FDescriptSoaten of identification of financial statements to which separate financial statements relate	eFileToWhichSe description of the identity of financial statements to which separate financial statements relate.	p <b>tisæteFinæ</b> ncialStatementsRelate IAS 27 17

ifrs-full	DescriptionOfldentityOfRateR		The description of	disclosure:
		of identity	description of	IFRS 14 30
		of rate	the identity	
		regulator(s)	of the rate	
			regulator(s).	
			A rate	
			regulator is	
			an authorised	
			body that is	
			empowered	
			by statute or	
			regulation	
			to establish	
			the rate or a	
			range of rates	
			that bind an	
			entity. The	
			rate regulator	
			may be a	
			third-party	
			body or a	
			related party	
			of the entity,	
			including the	
			entity's own	
			governing	
			board, if	
			that body	
			is required	
			by statute or	
			regulation	
			to set rates	
			both in the	
			interest of the	
			customers	
			and to ensure the overall	
			financial	
			viability of	
			the entity.	
rs-full	DescriptionOfInteratctOfRateRe	And a trin fun Cur	r <b>Ailta</b> ndDeferre	digelosure.
iii) iuli	Descriptiononinquetontatena	of impact	description	IFRS 14 34
		of rate	of the impact	
		regulation on	of the rate	
		current and	regulation on	
		deferred tax	the current	
			and deferred	
			tax. Rate	
			regulation is	
			a framework	
			for	
			establishing	

			the prices that can be charged to customers for goods or services and that framework is subject to oversight and/ or approval by a rate regulator.	
ifrs-full	DescriptionOfIntExatmationAbo	ulDascplptiOnDef of information about surplus or deficit of multi- employer or state plan		ldjærføkarre: IAS 19 148 d iv
ifrs-full	DescriptionOfl <b>rt£xt</b> mationWh	erDescrivation of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	clibseresNotReq description of the fact that fair value information has not been disclosed because the fair value of instruments cannot be measured reliably.	udisdlosure: IFRS 7 30 a – Expiry date 2021-01-01
ifrs-full	DescriptionOfIntetxallAppkication	r <b>DifStandar</b> dsO of initial application of	r <b>Fite</b> rpretations disclosure	disclosure: IAS 8 28

iiiiiiiiiof inputs to option pricing model, share options granteddescription of inputs to the options grantedIFIifrs-fullDescriptionOfIntpatsUsedInFaitWesterMiceosure in fair value measurement, assetsdescription of inputs used in the fair value measurement, of assets. Inputs are the assumptions that market participants would use when pricing the fair value measurement, assetsdis infair 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.IFI	ifrs-full	DescriptionOfftmutsToOm	standards or interpretations [text block]	[Refer: IFRSs [member]]	tdihologurga
of inputs used in fair value measurement, assets	11rs-1u11		of inputs to option pricing model, share options	description of inputs to the option pricing model for share options granted. [Refer: Option pricing model	
ifrs-full DescriptionOflitevitsUsedInFairWespeiviteasurendim+EntitysOwnFig	ifrs-full	DescriptionOfIntpatsUsedI	of inputs used in fair value measurement,	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	disclosure: IFRS 13 93 d
	ifrs-full	DescriptionOflntpatsUsedI	of inputs used in fair value	description of inputs used in	ndiqulosInstrumen IFRS 13 93 d

		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	DescriptionOfIntpatsUsedInFai	nVasuelylieanuren of inputs used in fair value measurement, liabilities	memetLiabilities description of inputs used in the fair value measurement of liabilities. Inputs are the assumptions that market participants would use when pricing the liability, including assumptions about risk such as the risk inherent in a particular valuation technique used to	disclosure: IFRS 13 93 d

			measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.	
ifrs-full	DescriptionOfIntextionsToPro	ov <b>DeSumptor</b> foS of intentions to provide support to structured entity	-	disclosure: IFRS 12 17, disclosure: IFRS 12 31
ifrs-full	DescriptionOfIntennalCreditRa	atDressPriptiess of internal credit ratings process	The description of the entity's process for internal credit ratings. [Refer: Internal credit grades [member]]	example: IFRS 7 IG25 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfIntennalReportin	ngDescripting of internal reporting procedures for discussing and assessing fair value measurements, assets	description of the internal reporting procedures in place (for example,	AssanspingFairValueMeasurementsAs IFRS 13 IE65 a iii, example: IFRS 13 93 g

				discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.	
ifrs-full	DescriptionOf	InternalReportin	gPescriptices For of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	description of the internal reporting procedures in place (for example,	AssasspingFairValueMeasurementsEn IFRS 13 IE65 a iii, example: IFRS 13 93 g

ifrs-full	DescriptionOfI				Acsectation State Action Actio
				description of	IFRS 13 IE65
			1 0	the internal	a iii, example:
				reporting	IFRS 13 93 g
				procedures	
				in place (for	
				example,	
				whether and,	
		11		if so, how,	
				pricing, risk	
				management or audit	
				committees	
				discuss and	
				assess the	
				fair value	
				measurements)	
				for the group	
				within the	
				entity that	
				decides	
				the entity's	
				fair value	
				measurement	
				valuation	
				policies and	
				procedures	
				for liabilities.	
ifrs-full	DescriptionOfI	ntexntrelationshipsE	<b>Jesuriptibl</b> mobs	and the set of the set	ndl@fbkomeTheyMightMagnifyOrMi
		0	of	description	IFRS 13 93 h
			nterrelationshi		i
		-		interrelationshi	ps
		u		between	
		ir	*	unobservable	
		ir o	of how	inputs and	
		ir o tł	of how hey might	inputs and of how	
		ir o th n	f how hey might nagnify	inputs and of how they might	
		ir o tł n o	f how hey might nagnify r mitigate	inputs and of how they might magnify	
		ir o th n o e	f how hey might nagnify or mitigate ffect of	inputs and of how they might magnify or mitigate	
		ir o th n o e c	f how hey might nagnify or mitigate ffect of hanges in	inputs and of how they might magnify or mitigate the effect	
		ir o th n o e c u u	f how hey might nagnify or mitigate ffect of hanges in nobservable	inputs and of how they might magnify or mitigate the effect of changes	
		ir o th n o e c c u u ir	f how hey might nagnify or mitigate ffect of hanges in nobservable nputs on	inputs and of how they might magnify or mitigate the effect of changes in the	
		ir o th n o e cl u ir fa	f how hey might nagnify or mitigate ffect of hanges in nobservable nputs on air value	inputs and of how they might magnify or mitigate the effect of changes in the unobservable	
		ir o th n o e c u u in fa n	f how hey might nagnify or mitigate ffect of hanges in nobservable nputs on air value neasurement,	inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the	
		ir o th n o e c u u in fa n	f how hey might nagnify or mitigate ffect of hanges in nobservable nputs on air value neasurement, ssets	inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value	
		ir o th n o e c u u in fa n	f how hey might nagnify or mitigate ffect of hanges in nobservable nputs on air value neasurement, ssets	inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement	
		ir o th n o e c u u in fa n	of how hey might nagnify or mitigate ffect of hanges in nobservable nputs on air value neasurement, ssets	inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of assets.	
		ir o th n o e c u u in fa n	f how hey might nagnify or mitigate ffect of hanges in mobservable nputs on air value neasurement, ssets	inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of assets. [Refer:	
		ir o th n o e c u u in fa n	f how hey might nagnify or mitigate ffect of hanges in nobservable nputs on air value neasurement, ssets	inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of assets. [Refer: Disclosure	
		ir o th n o e c u u in fa n	f how hey might nagnify or mitigate ffect of hanges in nobservable nputs on air value neasurement, ssets	inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of assets. [Refer:	

ifrs-full	DescriptionOfIntextrelationship	ps <b>Deswiptiblmobs</b> of interrelationshi between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments	description pxf the interrelationshi 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	ndi@fbkoweTheyMightMagnifyOrMit IFRS 13 93 h i ps
ifrs-full	DescriptionOfIntextrelationship	ps <b>Besureptiblm</b> obs of interrelationshi between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities	description	ntl@fbkoweFheyMightMagnifyOrMit IFRS 13 93 h i ps

	of liabilities. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]]
ifrs-full	DescriptionOfInvestmentPropenDestOptionInAEberdanceWithHiseSoftMeithinFairValueModel
	of investment property, at cost or in within fair value model because the entity cannot measure the fair value reliably. [Refer: Investment property]
ifrs-full	DescriptionOflntvæstmentPropeiDeWchienteFnairValliteInformationIdIsokæsiadeleCostModel
1115-1011	DescriptionOfIntessimentPropendescriptional value information description of investment description property of investment where property fair value accounted information for using the is unreliable, cost model cost model for which the entity cannot measure the fair value reliably. [Refer: Investment property]
ifrs-full	DescriptionOfI       IteestmentsInEq       Descriptionated       ASM easuredAtF       disElectrosurghOtherComprehensiveInce         of       description       IFRS 7 11A a         investments       of the         in equity       investments         instruments       in equity         designated       instruments         at fair value       that have         through other       been

		comprehensive	at fair value through other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	DescriptionOfJudgementsAn	d <b>Dasgeplind</b> g of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	description of the judgements, and changes in the judgements, that significantly affect the determination of the amount and timing of	iflisaltlyuAteffectDeterminationOfAmo
ifrs-full	DescriptionOfJ <b>udg</b> ementsMa	ndeBystaptigerme of judgements made by management in applying aggregation criteria for operating segments		glisgioneriteriaForOperatingSegm IFRS 8 22 aa
ifrs-full	DescriptionOfJ <b>udg</b> ementsMa	ade DeSctiption ing of judgements made in determining amount of costs to obtain or fulfil	AiheuntOfCost	s <b>TixOlotaine</b> )rFulfilContractsWithCus IFRS 15 127 a

		contracts with customers	to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	DescriptionOfJuetificationFor	UEleggGiptiothRa of justification for using growth rate that exceeds long-term average growth rate	td TheatExceedsI description of the justification for using any growth rate to extrapolate cash flow projections that exceeds the long- term average growth rate for the products, industries or country (countries) in which the entity operates, or for the market to which a cash- generating unit (group of units) is dedicated. [Refer: Cash- generating units [member]]	diigtionnAverageGrowthRate IAS 36 134 d iv
ifrs-full	DescriptionOfK <b>texA</b> ssumption	s <b>DeWihpthM</b> an of key assumptions on which management has based cash flow projections	agdmentHasBas description of key assumptions on which management has based its cash flow projections	edíSakhfürewProjections IAS 36 134 d i, disclosure: IAS 36 135 c

ifrs-full	DescriptionOfKtexAssum	ptions <b>De3WihinthWi</b> an	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]]	e <b>diBelesmin</b> ationOfFair	•ValueLessCo
		of key assumptions	description of key	IAS 36 134 e i, disclosure:	
		on which management	assumptions on which	IAS 36 130 f iii	
		has based determination of fair value	management has based its determination		
		less costs of disposal	of fair value less costs		
			of disposal for a cash-		
			generating unit (group		
			of units). Key assumptions are those to		
			which the unit's (group		
			of units') recoverable		
			amount is most		
			sensitive. [Refer: Cash-		
			generating units		
			[member]]		

ifrs-full	DescriptionOfl_texetlOfFair	Valu <b>Descripthyr</b> With of level of fair value hierarchy within which fair value measurement is categorised	description of the level of the fair value hierarchy within which the fair value measurement is categorised in its entirety (without giving regard to the observability of "costs of disposal") for a cash- generating unit (group of units'). [Refer: Cash- generating	Addistrong for the second seco
ifrs-full	DescriptionOfLiexitationsC	DfM <b>elbexds liptical</b> in Proof limitations of methods used in preparing sensitivity analysis for actuarial assumptions	units [member]] replacingSensitiv description of the limitations of the methods used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	ritlischasussisForActuarialAssumption IAS 19 145 b
ifrs-full	DescriptionOfLiexItemInSt	State <b>DersOfflicon</b> pre of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value	description of the line	InWebloharainOrLossAsResultOfRem IFRS 3 B64 p ii

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

				on hedge ineffectiveness	, 
ifrs-full	DescriptionOfI	_ <b>iex1</b> temInState	of line item		adixadəsklaradgedItem IFRS 7 24B a iii
			of financial position that includes	item in the statement of financial	
				position that includes the hedged item. [Refer: Hedged items [member]]	
ifrs-full	DescriptionOfI	<b>iex1</b> temInState			adiadeloslandgingInstrument
			of line item in statement of financial position that includes hedging instrument	description of the line item in the statement of financial position that includes the hedging instrument. [Refer: Hedging instruments [member]]	IFRS 7 24A b
ifrs-full	DescriptionOfl	Liex ItemsForAc			ediAsloxperseForTransactionRecog
			items in statement of comprehensive income for amounts of acquisition- related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	description of line items in the statement of comprehensive income for amounts of acquisition- related costs recognised as expense for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer:	IFRS 3 B64 m

				Business combinations [member]; Acquisition- related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination]	
ifrs-full	DescriptionOf	L <b>iexI</b> temsInFina	n <b>DeaslStpteom</b> ents of line items in financial	HoreAmountsRe description of the line	codignlosdForTransactionRecognisedS IFRS 3 B64 l iii
			statements for amounts recognised for	items in the financial statements where	
			transaction recognised	amounts recognised	
			separately	for transactions	
			acquisition of assets and	recognised separately	
			assumption of liabilities	from the acquisition	
			in business	of assets and	
			combination	assumption of liabilities	
				in business	
				combinations are included.	
				[Refer: Business	
				combinations	
				[member]; Amounts	
				recognised	
				for transaction	
				recognised	
				separately	
				from acquisition	
				of assets and	
				assumption	

			of liabilities in business combination]	
ifrs-full	DescriptionOfLiexttemsInOth	e Dasanipellaensiv of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	description of the line	
ifrs-full	DescriptionOfLinxItemsInOth	ne <b>IO</b> asmipptloensiv of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	description of the line	

ifrs-full	DescriptionOfLicelte			GaisostossesAreRecognisedFairValu
		of line items	description	IFRS 13 93 e
		in other	of the line	ii
		comprehensive		
		income	in other	
		where gains	comprehensive	
		(losses) are	income in	
		recognised,	which the	
		fair value	gains (losses)	
		measurement,	during the	
		liabilities	period for	
			liabilities	
			measured at	
			fair value are	
			recognised.	
			[Refer: At	
			fair value	
			[member];	
			Other	
			comprehensive	
			income]	
ifrs-full	DescriptionOfLiee1	emsInProfit <b>QesCosstiwW</b> hi	:HGainLossOnC	ctisationOfConsolidationOfSubsidia
		of line item(s)	description of	IFRS 12 9B c
		in profit or	line item(s)	
		loss in which	in profit or	
		gain (loss) on	loss in which	
		cessation of	gain (loss) on	
		consolidation	cessation of	
		of	consolidation	
		subsidiaries is	of	
		recognised	subsidiaries	
			due to change	
			of investment	
			entity status	
			is recognised.	
			[Refer:	
			Disclosure of	
			investment	
			entities	
			[text block];	
			Subsidiaries	
			[member]]	
ifrs-full	DescriptionOfl inelta	emsInProfitMadeniatikhere	Gahines Losses Are	RiscolgsuisedFairValueMeasurement
1115-1UII		of line items	description	IFRS 13 93 e
		in profit	of the line	i i i i i i i i i i i i i i i i i i i
		or loss	item(s) in	1
		where gains	profit or loss	
		(losses) are	in which the	
		recognised,	gains (losses)	
		fair value	during	
		Tan Value		
			the period	

		measurement, assets	for assets measured at fair value are recognised. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfLiexItemsInPr	ofitQuscoisstWhere	GainesLossesAr	eRiscolgsuisedFairValueMeasurementF
		of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	description of the line item(s) in profit or loss in which the gains (losses) during the	IFRS 13 93 e i
ifrs-full	DescriptionOff <b>inel</b> temsInPr			eRiscolgsnisedFairValueMeasurementI
		of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	description of the line item(s) in profit or loss in which the gains (losses) during the period for liabilities measured at fair value are recognised. [Refer: At fair value [member]]	IFRS 13 93 e i
ifrs-full	DescriptionOfLinxItemsInPro	of it <b>Orscoipst</b> Where of line items in profit or loss where gains (losses) attributable to change in unrealised	description of the line item(s) in	tr <b>itise4bsleff</b> @ChangeInUnrealisedGair IFRS 13 93 f

			gains or losses for assets held at end of period are recognised, fair value measurement	recognised in profit or loss are reported for assets measured at fair value that are attributable to the change in unrealised gains (losses) relating to those assets held at the end of the reporting period. [Refer: At fair value [member]]	
ifrs-full	DescriptionOf	L <b>text</b> temsInProf	il <b>Ors</b> copstWhere 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	GlinesLossesAtt 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];	ritiucable after Change In Unrealised Gair IFRS 13 93 f

ifrs-full	DescriptionOfLie	of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	Entity's own equity instruments [member]] <b>Stine</b> sLossesAtt 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	r <b>itiståbserfe</b> rChangeInUnrealisedGair IFRS 13 93 f
			[member]]	
ifrs-full	DescriptionOfLie	of line item(s) in	description of line item(s) of the	IdiWchoshTenpairmentLossesRecognis IAS 36 126 a

			recognised in	
			profit or loss]	
ifrs-full	DescriptionOfLinxItemsInSta	te <b>DestOfCom</b> pro of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	description of line item(s) of the	IdiWelhoshFenpairmentLossesRecognis IAS 36 126 b
ifrs-full	DescriptionOfLiexItemsInSta	teDesstOpHimanci of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised	a <b>The</b> sitionInWh description of the line items in the statement of financial position in which assets and liabilities in relation to structured entities are recognised.	i <b>dh&amp;kssts&amp;</b> ndLiabilitiesRecognisedl IFRS 12 29 b
ifrs-full	DescriptionOfLinxItemsInSta	te <b>DescropHim</b> anci of line items in statement of financial position which include lease liabilities	ia <b>IPe</b> sitionWhic description of the line items in the statement of financial position that include the lease liabilities. [Refer: Lease liabilities]	hdixdladselfæaseLiabilities IFRS 16 47 b
ifrs-full	DescriptionOfLinxItemsInSta	te <b>DesstOpHim</b> anci of line items in statement of financial	ia <b>IRe</b> sitionWhic description of the line items in the	hdixdlaseReightofuseAssets IFRS 16 47 a ii

			position which include right-of-use assets	statement of financial position that include the right-of-use assets. [Refer: Right-of-use assets]	
ifrs-full		L <b>íak</b> BetweenRe	of link between reimbursement right and related obligation	description of the link between a reimbursement right and the related obligation. [Refer: Reimbursemen rights, at fair value]	IAŠ 19 140 b
ifrs-full	DescriptionOf	<b>/fajø</b> rAssumptio	of major assumptions made concerning future events, contingent liabilities in business combination	nfingFutureEven 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]]	tdfSohtingentLiabilitiesInBusinessCo IFRS 3 B67 c, disclosure: IFRS 3 B64 j
ifrs-full	DescriptionOf	<b>√lajø</b> rAssumptio	<b>heedendpGon</b> cer of major assumptions made concerning future	nfilteFutureEven description of the major assumptions made concerning future events	t <b>dOthesBro</b> visions IAS 37 85 b

			events, other provisions	that may affect the amount required to settle a provision. [Refer: Other provisions]	
ifrs-full	DescriptionOff	ManagementsAp	of	mineng ValuesAs 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.	
ifrs-full	DescriptionOf	Mantablogk iquid	iDiBabbsure of how entity manages liquidity risk [text block]	The disclosure of how the entity manages its liquidity risk. [Refer:	disclosure: IFRS 7 39 c

			Liquidity risk [member]]	
ifrs-full	DescriptionOfMetetrialReconc	il <b>Destcript</b> ion of material reconciling items	The description of all material reconciling items. [Refer: Material reconciling items [member]]	disclosure: IFRS 8 28
ifrs-full	DescriptionOf MeximumTerm	<b>DIDescriptsiGu</b> rant	ed horSharebase	dPaylosuntArrangement
		of maximum term of options granted for share-based payment arrangement	description of the maximum term of options granted for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]	IFRS 2 45 a
ifrs-full	DescriptionOf Mexturement Ra	SDESMINITIAN		AddiquloseReccognisedAtAcquisitionD
		of measurement basis for non- controlling interest in acquiree recognised at acquisition date	description of the measurement basis for a non- controlling interest in an acquiree recognised at the	IFRS 3 B64 o i

ifrs-full	DescriptionOfMeasurementDi	f <b>Desocipation</b> Fin of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	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	j <b>itist:ToOffic</b> ettingEnforceableMaster IFRS 7 B42
ifrs-full	DescriptionOf MeasurementDi			ShibyleesTreOffsettingEnforceableMas
		of measurement differences for financial liabilities subject to offsetting, enforceable master netting	description of any measurement differences for financial liabilities that are offset or that are subject to an	IFRS 7 B42

			arrangements or similar agreements	enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]	
ifrs-full	DescriptionOf	vfethodOfSettle	niæstEripSiloareba of method of settlement for share-based payment arrangement	SEMP aymentArr description of the method of settlement (for example, whether in cash or equity) for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DescriptionOf	<b>vfeth</b> odologyUs	of methodology or	WhetherPresent description of the methodology	idgeffæatsØfChangesInLiabilitysCre IFRS 7 11 c

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

ifrs-full	DescriptionOfMethodsAndAs	subepcionsibled!	InPheparingSens	tlistlosnatysisForActuarialAssumpt
		of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	description of the methods and assumptions used when preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	IAS 19 145 b
ifrs-full	Description Of Methods And As	n Destinints black		itlisitJosnadysisToChangesInRiskExp
		of methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	description of the methods and assumptions used in preparing the sensitivity analysis to changes in risk exposures that arise from contracts within the scope of IFRS 17.	IFRS 17 128 b – Effective 2021-01-01
ifrs-full	DescriptionOf <b>Meth</b> odsUsedTo	DescriptionalSu of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	description of the methods used to develop and substantiate the unobservable	s <b>æxabiple</b> putsUsedInFairValueMeas IFRS 13 IE65 e, example: IFRS 13 93 g
ifrs-full	DescriptionOf <b>Meth</b> odsUsedTo	Description of methods used to develop and substantiate	b <b>Silae</b> tiateUnobs description of the methods used to develop and	æ <b>xablple</b> putsUsedInFairValueMeas IFRS 13 IE65 e, example: IFRS 13 93 g

		unobservable inputs used in fair value measurement, entity's own equity instruments	substantiate the unobservable inputs used in the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOf	DeschoptAordSu of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	description of the methods used to develop and substantiate the unobservable	æxabipleputsUsedInFairValueMeas IFRS 13 IE65 e, example: IFRS 13 93 g
ifrs-full	DescriptionOf	<b>Weasuiptiom</b> tra of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	description of the methods used to measure contracts within the	<b>OfffeRSU7</b> AndProcessesForEstimatin IFRS 17 117 a – Effective 2021-01-01
ifrs-full	DescriptionOf	WeasuipfiairVa of methods used to measure fair value of non- cash assets declared for distribution to owners before financial statements	description of methods used to measure the fair value of non- cash assets declared to be	ssieteldeahæredForDistributionToOwr IFRIC 17 17 c

		authorised for issue	date is after the end of the reporting period but before the financial statements are authorised for issue. [Refer: Non- cash assets declared for distribution to owners before financial statements authorised for issue]	
ifrs-full	DescriptionOf	of methods used to measure risks that		oditsaktsWethinScopeOfIFRS17 IFRS 17 124 b – Effective 2021-01-01
ifrs-full	DescriptionOf	of methods used to recognise revenue from	description of the methods used to recognise	adis Wikis Gruestomers IFRS 15 124 a
ifrs-full	DescriptionOf	of method to recognise insurance acquisition cash flows when using premium	cEphesitionCashF description of the method chosen by an entity that uses the premium allocation approach to	HisciWhenUsingPremiumAllocation IFRS 17 97 c – Effective 2021-01-01

		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	
			liability (asset)]	
ifrs-full		of method used and assumptions made to incorporate effects of expected early exercise, share options granted	Added o Incorpora description of the method used and the assumptions made to incorporate the effects of exercising granted share options early.	
ifrs-full	DescriptionOfl <b>Meth</b> odUs	sedToD <b>EtesnriptiAm</b> or of method used to determine amortisation of assets	rti <b>Enti</b> onOfAsset: description of the method used to determine the amortisation	s <b>Riscolgsnise</b> dFromCostsToObtainOrF IFRS 15 127 b

			recognised from costs to obtain or fulfil contracts with customers	contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	DescriptionOf	N <b>textrbAack</b> ountA	<b>AddSoriptition</b> Of of nature of accounting errors in prior periods [text block]	description of the nature	o <b>di\$¤Rrisor₽</b> eriodsEstimate IAS 8 49 a
ifrs-full	DescriptionOf	NtætxtreAndAmo	uDue96AiptiMeasu of nature of any measurement period adjustments recognised for particular assets, liabilities, non- controlling interests or items of consideration	nidmentPeriodA description of the nature of the measurement period adjustments recognised for particular assets, liabilities, non- controlling interests or items of consideration for which initial accounting for a business combination is incomplete. [Refer: Non- controlling interests; Measurement period adjustments recognised for particular assets, liabilities,	djisstlovantsRecognisedForParticular. IFRS 3 B67 a iii

- C. 11		DOCH	non- controlling interests or items of consideration; Business combinations [member]]	
ifrs-full	DescriptionOf <b>NtæxtrbAxx</b> &Amo	of nature of change in accounting estimate [text block]	ActountingEstin description of the nature of changes in accounting estimates that have effects in the current period or are expected to have effects in future periods.	TAS 8 39
ifrs-full	DescriptionOfNtætxtreAndAmo	uDte9661pairogeIn of nature and amount of change in estimate during final interim period	description of the nature and amount of change in an estimate	F <b>dinsdInseme</b> nPeriod IAS 34 26
ifrs-full	DescriptionOf	<b>Descriptiot</b> OfA of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	description of the nature of financial or non-financial assets obtained by the entity taking	disclosure: IFRS 7 38 a

			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	DescriptionOfNt			ndisoResportableSegments
		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 8 27 f
ifrs-full	DescriptionOfNt			dischokActivityRecognisedInFinanci
		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.	IAS 41 57 a

ifrs-full	DescriptionOfNatxtreAndExte	ntOctCooptinmen of nature and extent of government grants recognised in financial statements	[Refer: Government [member]; Government grants] ttGhantsRecognid description of the nature and extent of government grants recognised in the financial statements. [Refer: Government grants]	selitkalBimments IAS 20 39 b
ifrs-full	DescriptionOfNatxureAndExte	ntOcsCatipticgulat of nature and extent of rate- regulated activity	e <b>TAc</b> tivity description of the nature and extent of the rate-regulated activity. [Refer: Rate- regulated activities [member]]	disclosure: IFRS 14 30 a
ifrs-full	DescriptionOfNtetxtreAndExte	ntOtSigptfmantI of nature and extent of significant restrictions on transfer of funds to entity	Additional control of the seription 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.	rahisa to Officunds To Parent IFRS 12 22 a, disclosure: IFRS 12 19D a

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

		which those rights relate. [Refer: Non- controlling interests; Subsidiaries [member]]	
ifrs-full	DescriptionOf Nature And Finan Daskeffy of natu and fin effect of busines combin after reportin period stateme authori issue	ancialof the naturefand financialseffect ofationsbusinesscombinationsngafter thebeforeend of thentsreporting	IBeforeStat
ifrs-full	DescriptionOf Nature And Finan Daskeffy of natu and fin effect of busine: combin during	ancialof the naturefand financialseffect ofationsbusiness	
ifrs-full	DescriptionOfNtextreAndPurpo	re description IAS 1 79 b pose of the nature ves and purpose	
ifrs-full	DescriptionOf NtatxtreOfActivities Of Activities of natu		

		activities of biological assets	of the nature of activities involving biological assets. [Refer: Biological assets]	
ifrs-full	DescriptionOfNtetxtreOfAssets	WHSSignificant of nature of assets with significant risk of material adjustments within next financial year	RISCOFMaterial 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.	Adisastaments WithinNextFinancialYea
ifrs-full	DescriptionOfNatxutreOfBenefi	ts <b>DescriptitB</b> yPl of nature of benefits provided by plan	aff he description of the nature of the benefits provided by a defined benefit plan (for example, final salary defined benefit plan or contribution- based plan with guarantee). [Refer: Defined benefit plans [member]]	disclosure: IAS 19 139 a i
ifrs-full	DescriptionOfNatxureOfChang	e <b>Descriptining</b> P of nature of change in accounting policy	of locy description of the nature of a change in accounting policy related to an initial	disclosure: IAS 8 28 c

			application of an IFRS. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOf	espectrum of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss	ddstanMeasuren description of the nature of the changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit (loss). [Refer: Reportable segments [member]]	n <b>dixtMaxthrat</b> sUsedToDetermineRepor
ifrs-full	DescriptionOf	f <b>AcsetisMen</b> sure of nature of class of assets measured at fair value	canter 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	DescriptionOfNatxutreOfClassC	f <b>DesityiştOo</b> mEq of nature of class	u <b>flyd</b> nstruments description of the nature	<b>Geasuphe</b> lAtFairValue IFRS 13 IE64

		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	DescriptionOf Natx reOf Class C	f <b>Desbiliptes</b> Mea of nature	s <b>The</b> dAtFairValu description	example: IFRS 13 IE64
		of class of liabilities measured at fair value	of the nature of the class of liabilities being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]]	a, example: IFRS 13 92
ifrs-full	DescriptionOfNtexutreOfContin	gDictsAsigntion of nature of contingent assets	The description of the nature of possible assets that	disclosure: IAS 37 89

			arise from past events and whose existence will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly within the entity's control.		
ifrs-full	DescriptionOfNat	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	DescriptionOfNat	of nature of differences between measurements of reportable segments' assets and entity's assets	description of the nature of the	RelpontadaleSiegma	entsAssetsAndEntity

ifrs-full	DescriptionOff	NtæxutreOfDiffere	rides Biption M of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	description of the nature of the differences between measurements of the reportable segments' liabilities and the entity's liabilities. Those differences could include accounting policies and policies for the allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information. [Refer: Reportable segments	RdpærtæklæSegmentsLiabilitiesAndEr IFRS 8 27 d
				segments [member]]	
ifrs-full	DescriptionOf	NtæxtreOfDiffere	rldesBiptioenM of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or	easurementsOff description of the nature of the differences between measurements of the reportable segments' profits or losses and the entity's profit	dipartableSegmentsProfitsOrLosses. IFRS 8 27 b

		income and discontinued operations	or loss before income tax expense or income and discontinued operations. Those differences could include accounting policies and policies for the allocation of centrally incurred costs that are necessary for an understanding of the reported segment information. [Refer: Discontinued operations [member]; Reportable segments [member]]	
ifrs-full	DescriptionOfNtatxtre	OfEntitys <b>Drescriptios A</b> nd of nature of entity's operations and principal activities	Prime palActivit description of the nature of the entity's operations and principal activities.	i <b>cs</b> sclosure: IAS 1 138 b
ifrs-full	DescriptionOfNtætxure	OfEntitys <b>Redationship</b> Wi of nature of entity's relationship with associate	the sociate description of the nature of the entity's relationship with an associate (for example, describing the nature of the activities of the associate and whether they are strategic to	disclosure: IFRS 12 21 a ii

			the entity's activities). [Refer: Associates [member]]	
ifrs-full	DescriptionOfNatxureOfEntitys	Redationship Wi of nature of entity's relationship with joint operation	theintOperatio description of the nature of the entity's relationship with a joint operation (for example, describing the nature of the activities of the joint operation and whether they are strategic to the entity's activities). [Refer: Joint operations [member]]	ndisclosure: IFRS 12 21 a ii
ifrs-full	DescriptionOfNatxtreOfEntitys	Relationship Wi of nature of entity's relationship with joint venture	theintVenture description of the nature of the entity's relationship with a joint venture (for example, describing the nature of the activities of the joint venture and whether they are strategic to the entity's activities). [Refer: Joint ventures [member]]	disclosure: IFRS 12 21 a ii
ifrs-full	DescriptionOfNatxureOfFinanc	i <b>DStateption</b> ts of nature of financial statements	The description of the nature of financial statements (for example,	disclosure: IAS 1 51 b, disclosure: IAS 27 16 a, disclosure: IAS 27 17 a

			whether the financial statements are of an individual entity or a group of entities).	
ifrs-full	DescriptionOfNtetxtreOfGoods	Descriptis Fihat of nature of goods or services that entity has promised to transfer	EffiteyHasPromi description of the nature of the goods or services that the entity has promised to transfer to customers.	sdið Ebberstannes fer IFRS 15 119 c
ifrs-full	DescriptionOfNtetxtreOfImpend	HiggChiptgelinA of nature of impending change in accounting policy	cathentingPolicy 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	DescriptionOfNtetxtreOfIndivid	ualeAccesiption of nature of individual asset	The description of the nature of an individual asset for which material impairment loss is recognised or reversed during the period. [Refer: Impairment loss]	disclosure: IAS 36 130 c i
ifrs-full	DescriptionOf NatureOfInteres	<b>DEscrips</b> tion of nature of interest in funds	The description of the nature of the entity's	disclosure: IFRIC 5 11

			interest in decommission restoration and environmental rehabilitation funds.	
ifrs-full	DescriptionOfNatxureOfLiabili	liti <b>Desscripticte</b> dW of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4		a <b>tlAsæDkotfe</b> iabilitiesArisingFromCon IFRS 4 39C a – Expiry date 2021-01-01
ifrs-full	DescriptionOfNatxureOfLiabil	liti <b>DetXithfSign</b> ific of nature of liabilities with significant risk of material adjustments within next financial year	description of the nature of liabilities that are subject to assumptions that have a significant risk of	ritikaldjsistenentsWithinNextFinancia IAS 1 125 a
ifrs-full	DescriptionOfNtetxtreOfMainA	A dpestments That of nature of main adjustments that would make historical summaries or comparative information presented in accordance	tWoheldMakeHis description of the nature of main adjustments that would make historical summaries or comparative information presented in	stoliisealdSunemariesOrComparativeInfo

		with previous GAAP comply with IFRSs	accordance with previous GAAP comply with IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	DescriptionOfNtetxtreOfNecc	essa <b>DeActjuptionent</b> of nature of necessary adjustments to provide comparative information	TolheovideComp 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.	adiaticies I 42 b
ifrs-full	DescriptionOfNtetratreOfNon	adj <b>u3tingFptiont</b> Aff of nature of non-adjusting event after reporting period	description	iatlsclosure: IAS 10 21 a
ifrs-full	DescriptionOfNtætxtreOfNon	cas Description of nature of non- cash assets held for distribution to owners declared before financial	r <b>Dis</b> tributionTo description of the nature of non-cash assets to be distributed as a dividend when the declaration date is after	Olissobos Ducclared Before Financial Stat IFRIC 17 17 a

			statements authorised for issue	the end of the reporting period but before the financial statements are authorised for issue.	
ifrs-full	DescriptionOfN	<b>tævu</b> treOfObliga	DescontingentI of nature of obligation, contingent liabilities	Jibbelities description of the nature of the obligation for contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86
ifrs-full	DescriptionOfN	<b>tætut</b> reOfObliga	DecontingentI of nature of obligation, contingent liabilities in business combination	JabelitiesInBusi description of the nature of the obligation for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	ntissCommentation IFRS 3 B67 c, disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B64 j i
ifrs-full	DescriptionOfN	<b>tævu</b> treOfObliga	De Other of nature of obligation, other provisions		disclosure: IAS 37 85 a
ifrs-full	DescriptionOfN	tætutreOfReclass	BioestriptOnCha of nature of reclassification or changes in presentation	description of	IAS 1 41 a
ifrs-full	DescriptionOfN	<b>tætxu</b> treOfRegula	t <b>DesRatestett</b> ingl of nature of	PForcess description of	disclosure: IFRS 14 30 a

		regulatory rate-setting process	the nature of the regulatory rate-setting process.	
ifrs-full	DescriptionOfNatxureOfRela	ated <b>DusyReliations</b> of nature of related party relationship	hThe description of the nature of the related party relationships. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DescriptionOfNaetxtreOfRela	ation <b>13bispEptive</b> en T of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	rankeferredFinand 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]	ndial@losenteeThatAreNotDerecognised IFRS 7 42D c
ifrs-full	DescriptionOfNtatxtreOfRela	ation <b>BhipMjithSu</b> bs of significant	di <b>he</b> yWherePar description	renthanDirectlyOrIndirectlyLessThan IFRS 12 9 b

			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	DescriptionOf	NtætxtreOfRisksE	d <b>DegEleption</b> of nature of risks being hedged	The description of the nature of risks being hedged.	disclosure: IFRS 7 22 c – Expiry date 2021-01-01
ifrs-full	DescriptionOf	N <b>tæxu</b> reOfVolunt	a <b>FyeShaipgidn</b> Ac of nature of voluntary change in accounting policy	contentingPolicy description of the nature of a voluntary change in accounting policy.	disclosure: IAS 8 29 a
ifrs-full	DescriptionOf	NuenuturrentAsse	t <b>DelSisintisal</b> Gro of non- current asset or disposal group held for sale which were sold or reclassified	upheeldForSale' 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]]	Winsch Ware: SoldOrReclassified IFRS 5 41 a
ifrs-full	DescriptionOf	MænfinancialMe	a <b>DescsOptEst</b> ima of non- financial	tæt@fBiological description of non-financial	<b>Alisselo</b> sure: IAS 41 46 b

		measures or estimates of physical quantities of biological assets and output of agricultural produce	measures, or estimates, of the physical quantities of biological assets, and the output of agricultural produce. [Refer: Biological assets]	
ifrs-full	DescriptionOfOlojectivesPolic	cie <b>DAsudPrioe</b> sse of objectives, policies and processes for managing risk	description of objectives, policies and	i <b>sli</b> sclosure: IFRS 7 33 b
ifrs-full	DescriptionOfOlojectivesPolio	cies Asud Prioresse of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	sHoreManagingR description of the entity's objectives, policies and processes for managing the risks that arise from insurance contracts and the methods used to manage those risks. [Refer: Types of insurance contracts [member]]	isliscioningFromInsuranceContracts IFRS 4 39 a – Expiry date 2021-01-01
ifrs-full	DescriptionOfOlogietctivesPolic	cid <b>DAsudPptioe</b> sse of objectives, policies and processes for managing	2 33	i <b>slissIlbattAc</b> riseFromContractsWithins IFRS 17 124 b – Effective 2021-01-01

		risks that arise from contracts within scope of IFRS 17	processes for managing the risks that arise from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfOlekigat	ionsForR doctors for funds. of obligations for returns, refunds and other similar obligations	And Other Simila description of obligations for returns, refunds and other similar obligations in contracts with customers.	
ifrs-full	DescriptionOfOxt&A durati	LifeShare <b>Optitions file</b> nte on share options granted	dThe option life of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	DescriptionOfOpetion	PricingModelShiptio of option pricing model, share options granted	nikforanted description of the option pricing model used for share options granted. [Refer: Option pricing model [member]]	disclosure: IFRS 2 47 a i
ifrs-full	DescriptionOfOttbetrA	ccdunting <b>PeliciipsRei</b> eva of other accounting policies relevant to understanding of financial statements [text block]	ań <b>Fho</b> Understance description of accounting policies relevant to an understanding of financial statements, which the entity does not separately disclose.	idigelfisinæncialStatements IAS 1 117 b
ifrs-full	DescriptionOf <b>Ottbret</b> rE	quityInterEstescription of rights, preferences and restrictions attaching to	The description of the rights, preferences and restrictions	disclosure: IAS 1 80

			category of equity interest by entity without share capital	that are attached to a category of equity interest by an entity without share capital. [Refer: Share capital [member]; Other equity interest]	
ifrs-full	DescriptionOf	DiteretrInformatio	nDesard TjøtAvasess of other information used to assess credit quality	ClibeditQuality description of the information used to assess the credit quality of financial assets with credit risk that are neither past due nor impaired that the entity does not separately disclose. [Refer: Credit risk [member]]	example: IFRS 7 IG23 d – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOf	D <b>udret</b> rInputsToO	pDesssiPpicingM of other inputs to options pricing model, share options granted	of the Share Option description of inputs to option pricing model for share options granted that the entity does not disclose separately. [Refer: Option pricing model [member]]	ndGcaoseade: IFRS 2 47 a i
ifrs-full	DescriptionOf	D <b>uthet</b> rTransactio	n <b>DEbatipte</b> Grolle of other transactions		ndisclosure: IAS 24 26 b ii

			that are collectively significant	with government that has control, joint control or significant influence over the reporting entity and the entities under control, joint control or significant influence of that government that are collectively, but not individually, significant.	
ifrs-full	DescriptionOf	₽ <b>ŧæ£ø</b> rmanceObl	iDationipTioArran of performance obligations to arrange for another party to transfer goods or services	ngeleorAnotherI description of the performance obligations to arrange for another party to transfer goods or services to customers. [Refer: Performance obligations [member]]	PathtycTosTuraensferGoodsOrServices IFRS 15 119 c
ifrs-full	DescriptionOf	P <b>ttrixo</b> dsWhenCa	sDekowipAtOfectP of periods when cash flows affect profit or loss	roficOrLoss description of periods when cash flows are expected to affect profit or loss for cash flow hedges. [Refer: Cash flow hedges [member]]	disclosure: IFRS 7 23 a – Expiry date 2021-01-01
ifrs-full	DescriptionOf	P <b>terixt</b> dsWhenCa	s <b>DekowipExop</b> ectors	dTheOccur description	disclosure: IFRS 7 23 a

			when cash flows expected to occur	of periods when cash flows are expected to occur for cash flow hedges. [Refer: Cash flow hedges [member]]	– Expiry date 2021-01-01
ifrs-full	DescriptionOff	PtenAmendment	tsOesctnijbthentsA of plan amendments, curtailments and settlements	fid&ettlements description of defined benefit plan amendments, curtailments and settlements. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 139 c
ifrs-full	DescriptionOff	<sup>•</sup> tdixtibstockDisp	oEingOifAissetsN of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	dtRæadilyConve 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]]	ediiteletsuto£ashOrForUsingThemInIt IFRS 7 38 b
ifrs-full	DescriptionOf	PtdixtyHlocDetern	n <b>Dengajotnor</b> ibut of policy for determining	iðih@fDefinedB description of the policy for	edistölðsameThatShareRisksBetween IAS 19 149 b

			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	DescriptionOfP	' <b>tdixt</b> yForDetern	nDoisegWyhiemTran of policy for determining when transfers between levels are deemed to have occurred, assets	n <b>3fers</b> BetweenL 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.	dislsAsufJeemedToHaveOccurredA IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95
ifrs-full	DescriptionOfP	' <b>tdixt</b> yForDetern	nDeiseWhiemTra: of policy for determining when transfers between levels are deemed to have occurred, entity's	h <b>Sfeer</b> s Between L description of the policy for determining when transfers of the entity's own equity instruments between levels of the	etistIAsufJeemedToHaveOccurredE IFRS 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95

			own equity instruments	fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels. [Refer: Entity's own equity instruments [member]]	
ifrs-full			of policy for determining when transfers between levels are deemed to have occurred, liabilities	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.	c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95
ifrs-full	DescriptionOf	P <b>ta∝t</b> icalExpedie	of practical expedients used when applying IFRS 15 retrospectively	description of the practical expedients that have been used	Riescosparatively IFRS 15 C6 a

			applying IFRS 15 retrospectively	
ifrs-full	DescriptionOfP <b>texe</b> ntationCur	rednesscription 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	DescriptionOfP <b>text</b> aryReasons	HoeBursintisseCon of primary reasons for business combination	<b>The</b> ation description of the primary reasons for a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 d
ifrs-full	DescriptionOf <b>Ptexe</b> ssForAnal	y Eleget That ingress In of process for analysing changes in fair value measurements, assets	description of the process for analysing changes in	
ifrs-full	DescriptionOfPtoxessForAnal	y Eleget Platingers In of process for analysing changes in fair value measurements, entity's own equity instruments	description of the process for analysing changes in	IEXABINITSE Entitys OwnEquityInstrument IFRS 13 IE65 c, example: IFRS 13 93 g
ifrs-full	DescriptionOf <b>Ptexe</b> ssForAnal	y <b>Deschuinge</b> sIn of process for analysing	FaineValueMeasu description of the process	

		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	DescriptionOfRtetingAgencies	<b>Used</b> cription of rating agencies used	The description of credit rating agencies used to evaluate the credit quality of the entity's financial assets. [Refer: Financial assets]	example: IFRS 7 IG24 b – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DescriptionOfRteastonForChan	gElesEniptitional of reason for change in functional currency	<b>Thrency</b> description of the reason for a change in the entity's functional currency. The functional currency is the currency of the primary economic environment in which the entity operates.	disclosure: IAS 21 54
ifrs-full	DescriptionOfRteastonForChan	gElestVitphiodsAn of reasons for changes in methods and assumptions used in preparing sensitivity analysis	dPassumptionsU 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	J <b>stistehBurge</b> aringSensitivityAnalysis IFRS 7 40 c

	is exposed. [Refer: Market risk [member]]
ifrs-full	DescriptionOfRteastonForDispo of 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. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]]
ifrs-full	DescriptionOfRteastonForReass descriptionOfRteastonForReass descriptionOfRteastonForReass description of reason for reassessment of the reason 39C c i – whether for the Expiry date insurer's reassessment activities are predominantly connected activities are with predominantly insurance connected with insurance.
ifrs-full	DescriptionOfReestonForReclasSifescriptinOrChafilgesInPresentationsolute: of reason for description IAS 1 41 c reclassificationsof the reason or changes in presentation or changes in presentation.
ifrs-full	DescriptionOfReastonForUsing DasgeifOrSthorteTReportingPeriadIsclosure: of reason for using longer or shorter using a longer

		reporting period	or shorter reporting period when the entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year.	
ifrs-full	DescriptionOfRteastonForUsing	Preseritatiion Alt of reason for using presentation alternative	eFhative description of the reasons for making the irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument that is not held for trading in other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	DescriptionOfRteastonOfDerect	Destivit of reason for derecognition of financial assets measured at amortised cost	_	u <b>disd/bb/arn</b> aortisedCost IFRS 7 20A

			Financial assets at amortised cost]	
ifrs-full	DescriptionOfRteastonsAndFac	et <b>De Whip Aon</b> our 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	tOffChangesInF 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-full	DescriptionOfRteastonsForChar	n <b>Belst Vaptiation T</b> of reasons for change in valuation technique used in fair value measurement, assets		

ifrs-full			of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOf	RteastonsForChar	DelsevatianionT	e <b>Ehe</b> iqueUsedI	disc Mature Measurement Liabilities
			of reasons for change in valuation technique used in fair value measurement, liabilities	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 liabilities. [Refer: Income approach [member]; Market approach [member]]
ifrs-full	DescriptionOfReextonsForChan DelscVipliation T EtheriqueUsedTatViseAssureFairValueLessCostsOfDis of reasons description of IAS 36 for change the reasons 134 e iiB, in valuation for a change disclosure: technique in valuation IAS 36 130 f iused to technique ii measure used to fair value measure less costs of fair value disposal less costs of disposal. [Refer: Valuation techniques [member]]
ifrs-full	DescriptionOfRteastonsForChan DetStriptionterner tentityStatus of reasons for change of investment entity status [Refer: Disclosure of investment entities [text block]]
ifrs-full	DescriptionOfReextonsForChan BeesterMetithnods A Tible ssumptions disedise memory of reasons for changes in of the reason methods and for changes assumptions in the used in methods and preparing assumptions sensitivity used when analysis for actuarial sensitivity assumptions analysis for significant actuarial

			assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	DescriptionOfRteastonsForCha	m Desslentipetoods	A TE HA ssumption	stliseddaumeparingSensitivityAnalysi
		of reasons for	description of	IFRS 17 128
		changes in methods and	the reasons for changes	c – Effective 2021-01-01
		assumptions	in the	2021-01-01
		used in	methods and	
		preparing	assumptions	
		sensitivity	used in	
		analysis	preparing the sensitivity	
		to changes in risk	analysis	
		exposures	to changes	
		that arise	in risk	
		from	exposures	
		contracts within scope	that arise from	
		of IFRS 17	contracts	
			within the	
			scope of	
			IFRS 17.	
ifrs-full	DescriptionOfRteastonsForCha			CdinclastsWithinScopeOfIFRS17And
		of reasons for	description of	
		changes in methods used	the reasons for changes in	b – Effective 2021-01-01
		to measure	the methods	2021-01-01
		contracts	used to	
		within scope	measure	
		of IFRS 17	contracts	
		and processes for estimating	within the scope of	
		inputs	IFRS 17 and	
		to those	the processes	
		methods	for estimating	
			the inputs	
			to those methods.	
ifrs-full	DescriptionOfRteastonsForCha	- Dam Wationsho		T dimet franka.
1118-1011	DescriptionOn wasonsroitina	of reasons	description of	
		for changing	the reasons	iii
		way cash-	for changing	
		generating	the way	
		unit is identified	a cash-	
		laentinea	generating	
			lunit is	
			unit is identified if the	

				aggregation of assets for identifying the cash- generating unit has changed since the previous estimate of the cash- generating unit's recoverable amount (if any). [Refer: Cash- generating units [member]]	
ifrs-full	DescriptionOf	RteastonsForConc	of reasons for	description	disglfstæesNotHaveOneOrMoreT IFRS 12 9A
			concluding that entity is investment entity if it does not have one or more typical characteristics	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-full	DescriptionOf	RteastonsForDesi	BaticmpinDedes of reasons for	signationOfFina description of	ndixdlassetsAsMeasuredAtFairValue IFRS 17 C33
			designation or de- designation of financial assets as measured at fair value through profit or loss at date of initial	the reasons for any designation or de- designation of financial assets as	b – Effective 2021-01-01

			application of IFRS 17	applying paragraph 4.1.5 of IFRS 9 at the date of initial application of IFRS 17.	
ifrs-full	DescriptionOf	RteastonsForDesi	g Deticniptionede	si <b>Ema</b> tionOfFina	ndisdlassetsAsMeasuredAtFairValue
			of reasons for designation or de- designation of financial assets as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	description of the reasons for any designation or de- designation of financial assets as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial assets at fair value through profit or loss]	IFRS 9 7.2.34 d
ifrs-full	DescriptionOf	RteastonsForDesi	2Detsicmit in Dede	sí <b>Ena</b> tionOfFina	ndisdlassetsOrFinancialLiabilitiesAs
			of reasons for designation or de- designation of financial assets or financial liabilities as measured at fair value through profit or loss at date of initial application of IFRS 9	description of the reasons for any designation or de- designation of financial assets or financial liabilities as measured at fair value through profit or loss at the date of initial application of IFRS 9.	

(EU) 2020/1989. Any changes that have already 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	DescriptionOfRteastonsForDe			ndixdlloixabrilitiesAsMeasuredA
		of reasons for designation or de- designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	description of the reasons for any designation or de- designation of financial liabilities as	
ifrs-full	DescriptionOfRteastonsForFai	ir <b>Valess Mpa</b> surem of reasons for fair value measurement, assets	eThessets description of the reasons for the fair value measurement of assets.	disclosure: IFRS 13 93 a
ifrs-full	DescriptionOfRteastonsForFai	ir <b>ValexXVI pa</b> korrem of reasons for fair value measurement, entity's own equity instruments	eTHEntitysOwnl description of the reasons for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	EdistyJonstauments IFRS 13 93 a
ifrs-full	DescriptionOfRtextonsForFai	r <b>Valess V paisur</b> em of reasons for fair value	e <b>Th</b> eiabilities description of the reasons	disclosure: IFRS 13 93 a

		measurement, liabilities	for the fair value measurement of liabilities.	
ifrs-full	DescriptionOfRea	xsonsForProv iBiesgSintiportTco of reasons for providing support to structured entity without having contractual obligation to do so	description of reasons for providing financial or	yWisthosuffavingContractualObligati IFRS 12 15 b, disclosure: IFRS 12 30 b
ifrs-full	DescriptionOfRee	xtonsForProv iDesgSippiportTc of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	SUbsidiaryWith description of the reasons for providing support to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block];	odiddaxingContractualObligationTol IFRS 12 19E b

	Subsidiaries [member]]
ifrs-full	DescriptionOfRteastonsForTransIPersentplicervel3 of reasons description of IFRS 13 93 e iv into Level 3 for transfers of fair value of assets into hierarchy, Level 3 of assets the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]
ifrs-full	DescriptionOfRteastonsForTransfberstnipticevel3 of reasons for transfers into Level 3 of fair value hierarchy, own equity instruments own equity instruments own equity instruments fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]
ifrs-full	DescriptionOfRtextonsForTransIPerstentplicervel3 OfffeairValueHierdixtHyEuabilities of reasons for transfers into Level 3 of fair value hierarchy, liabilities 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]
ifrs-full	DescriptionOfRteastonsForTrans of reasons for description of IFRS 7 10 c transfers of the reasons cumulative for transfers

		gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	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 in liability's	
ifrs-full	DescriptionOfRteastonsFor	Trans <b>ExerciptOtheve</b> of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	ThetoLevel2Of 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	RaiscWasuereFlierarchyAssets IFRS 13 93 c

ifrs-full	DescriptionOf	RteenstonsForTran	sExersCriptOtheve of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	hierarchy [member]; Level 2 of fair value hierarchy [member]] ThetoLevel2Of description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy	RiiscWasuceFlierarchyEntitysOwnEqui IFRS 13 93 c
ifrs-full	DescriptionOf	RteastonsForTran	s <b>ExerciptOth</b> eve of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	[member]] description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	KiiscWasuceHierarchyLiabilities IFRS 13 93 c

ifrs-full	DescriptionOfRteastonsForTr			
	_	of reasons for	description of	
		transfers out	the reasons	
		of Level 2	for transfers	
		into Level 1	out of Level	
		of fair value	2 and into	
		hierarchy,	Level 1 of	
		assets	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]]	
frs-full	DescriptionOfRteastonsForTi			EaseVasueeHierarchyEntitysOwnEqu
		of reasons for	description of	IFRS 13 93 c
		transfers out	the reasons	
		of Level 2	for transfers	
		into Level 1	out of Level	
		of fair value	2 and into	
		hierarchy,	Level 1 of	
		entity's	the fair value	
		own equity	hierarchy	
		instruments	of entity's	
			own equity instruments	
			held at the	
			end of the	
			reporting	
			period.	
			[Refer: Level	
			1 of fair value	
			hierarchy	
			[member];	
			Level 2 of	
			fair value	
			hierarchy	
			[member]]	
0 0 11				
frs-full	DescriptionOfReastonsForTi			<b>EtiscWasuee</b> lierarchyLiabilities
		of reasons for	description of	IFRS 13 93 c
		transfers out	the reasons	
		of Level 2	for transfers	
		into Level 1 of fair value	out of Level 2 and into	

	hierarchy, liabilities Level 1 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]
ifrs-full	DescriptionOfRteastonsForTransIDersCriptionOfRteastonsForTransIDersCriptionheveIIBherFairValueHittisalosyressets of reasons for transfers out of Level 3 of fair value hierarchy, assets
ifrs-full	DescriptionOfRtaxtonsForTransflarsCriptOtheve of reasons for transfers out of Level 3 of fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]
ifrs-full	DescriptionOfRteastonsForTransIDersOripOotheve IBforFairValueHitiselosyEciabilities of reasons for transfers out of Level 3 for transfers

		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	DescriptionOfRteastonsWhyA	pDisgNtiwAcco of reasons why applying new accounting policy provides reliable and more relevant information	diffingPolicyPr description of reasons why applying a new accounting policy provides reliable and more relevant information.	odistelsRutiableAndMoreRelevantInf IAS 8 29 b
ifrs-full	DescriptionOfR <b>teass</b> tonsWhyIn	iti <b>Descriptititing</b> of reasons why initial accounting for business combination is incomplete	ofBesinessCom description of the reasons why initial accounting for business combination is incomplete. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfReexstonsWhyLi	a Hilits Cipninot Be of reasons why liability cannot be measured reliably	MemsuredRelial 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]]	oldvisclosure: IFRS 3 B64 j ii

ifrs-full	DescriptionOf	teastonsWhyPresDecretipti6hatI	nt <b>Ehes</b> tOfLessTh	arxTaxreptlyPerCentInAssociateIsOve
		of reasons	description	IFRS 12 9 e
		why	of significant	
		presumption	judgements	
		investor does	and	
		not have	assumptions	
		significant	made in	
		influence is	determining	
		overcome	that the	
		when its	entity has	
		interest in	significant	
		investee is	influence	
		less than	over another	
		twenty per	entity even	
		cent	though it	
			holds less	
			than 20 per	
			cent of the	
			voting rights	
			of another	
			entity.	
frs-full	DescriptionOf	teastonsWhyPresDesoctionti6hatI	nt <b>Ehes</b> tOfMoreT	hanaiwphtyPerCentInAssociateIsOv
	···· F····	of reasons	description	IFRS 12 9 d
		why	of significant	
		presumption	judgements	
		investor has	and	
		significant	assumptions	
		influence is	made in	
		overcome	determining	
		when its	that the entity	
		interest in	does not have	
		investee is	significant	
		more than	influence	
		twenty per	over another	
		+		
		cent	entity even	
		cent	though it	
		cent	though it holds more	
		cent	though it holds more than 20 per	
		cent	though it holds more than 20 per cent of the	
		cent	though it holds more than 20 per cent of the voting rights	
		cent	though it holds more than 20 per cent of the voting rights of another	
		cent	though it holds more than 20 per cent of the voting rights	
frs-full	DescriptionOfR	cent teastonsWhySepaDescFiptiocial	though it holds more than 20 per cent of the voting rights of another entity.	adjacidistiNentRequiredByLaw
frs-full	DescriptionOfR		though it holds more than 20 per cent of the voting rights of another entity.	a <b>qiacedstīv</b> entRequiredByLaw IAS 27 17 a
frs-full	DescriptionOfR	<b>teas</b> tonsWhySep <b>aDeterFiptine</b> ial	though it holds more than 20 per cent of the voting rights of another entity.	
frs-full	DescriptionOfR	teastonsWhySepDeterFiptincial of reasons	though it holds more than 20 per cent of the voting rights of another entity. StatementsArePr description of	
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rs-full	DescriptionOfR	teastonsWhySepaDetecFiptiocial of reasons why separate financial	though it holds more than 20 per cent of the voting rights of another entity. StatementsArePr description of the reasons why separate	
frs-full	DescriptionOfR	teastonsWhySepDeteFiptincial of reasons why separate financial statements are	though it holds more than 20 per cent of the voting rights of another entity. StatementsArePr description of the reasons why separate financial	
frs-full	DescriptionOfR	teastonsWhySep <b>DateFiptine</b> ial of reasons why separate financial statements are prepared if	though it holds more than 20 per cent of the voting rights of another entity. StatementsArePr description of the reasons why separate financial statements are	

			[Refer: Separate [member]]	
ifrs-full	DescriptionOfRteastonsWhyTra	an Destinin Repult	d <b>Th</b> GainInBarg	aitiRuhuse
1113-1011		of reasons why bargain purchase transaction resulted in gain	description of the reasons why a bargain purchase transaction resulted in a gain. [Refer: Gain	
			recognised in bargain purchase transaction]	
ifrs-full	DescriptionOfRteastonWhyCor	ns <b>DledateolFon</b> anc	ialSetatementsH	adestatemPrepared
		of fact that exemption from consolidation has been used	description of the fact that exemption from	IAS 27 16 a
: fra fr. 11	Description Of Iterator Wiles East		The stice Off	
ifrs-full	DescriptionOfRteastonWhyEnt	of reason why entity is resuming application of IFRSs	description of the reason why an entity	IFRS 1 23A b

ifrs-full	DescriptionOfRteastonWhyE			disclosure:
		of reason why	description	IFRS 1 23A a
		entity stopped	of the reason	
		applying	why an entity	
		IFRSs	that has	
			applied IFRSs	
			in a previous	
			reporting	
			period,	
			but whose	
			most recent	
			previous	
			annual	
			financial	
			statements did not	
			contain an	
			explicit and	
			unreserved	
			statement of	
			compliance	
			with IFRSs,	
			stopped	
			applying	
			IFRSs.	
ifrs-full	DescriptionOf <b>Rteast</b> onWhyF	ntitDAkasRationired	TTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTTT	OffisisaggregationOfInsuranceFinance
ino iun		of reason	description	IFRS 17 113
		why entity	of the reason	a – Effective
		was required	why an entity	2021-01-01
		to change	was required	
		basis of	to change	
		disaggregation	the basis of	
		of insurance	disaggregation	
		finance	of insurance	
		income	finance	
		(expenses)	income	
		between	(expenses)	
		profit or loss	between	
		and other	profit or loss	
		comprehensive		
		income for	comprehensive	
		contracts	income for contracts	
		with direct	with direct	
		participation features	participation	
		reatures	features.	
			[Defer	
			[Refer:	
			Description	
			Description of	
			Description	

		w p fa li fi iii	contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	DescriptionOfReexstonWhyl	of significant d judgements o and ju assumptions a made in a determining n that entity d does not th control e another entity n even though a it holds more e than half of it voting rights th	IllalfOfVoting 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.	PewaenPlirectlyOrIndirectlyOwnedW IFRS 12 9 a
ifrs-full	DescriptionOfReexstonWhyl	of reason why d fair value o of goods w or services p received th cannot be v reliably g estimated su si p th w o o e timated v reliably g estimated su r e si si p t t	SurvicesRecei 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.	vædelansnoetEstimateReliable IFRS 2 49
ifrs-full	DescriptionOfRteastonWhyl	Finan <b>DestStpteon</b> ents <b>A</b> of fact that d amounts o presented th		Closmforsnantele IAS 1 36 b

		statements are not entirely comparable	statements are not entirely comparable when an entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year.	
ifrs-full	DescriptionOfReastonWhyNor	fDescriptAssetI of reason why non- financial asset is being used in manner different from highest and best use	description of the reason why a non- financial asset is being	adineh@ifferentFromHighestAndBes IFRS 13 93 i
ifrs-full	DescriptionOfRteastonWhyPres	eDtatioipfiorrend of reason why presentation currency is different from functional currency	description of the reason why the	ndikuhostioonalCurrency IAS 21 53

ifrs-full		WhyRecladesistic the second structure of reason why reclassification of comparative amounts is impracticable	description of the reason why the reclassification of comparative amounts is impracticable.	IAS 1 42 a
ifrs-full		of reason why regulatory deferral account balance is no longer fully recoverable or reversible	description of the reason why a regulatory deferral account balance is no longer fully recoverable or reversible. [Refer: Regulatory deferral account balances [member]]	IsiNoloongerFullyRecoverableOrRev IFRS 14 36
ifrs-full	DescriptionOfRteastor	WhySufficeschipting atta of reason why sufficient information is not available to account for multi- employer or state plan as defined benefit plan	offliseNotAvailable 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	a <b>fio¢losore</b> ntForMultiemployerPlanA IAS 19 148 d ii

			[member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfRteastonWhyUsin	Diffinition epo of reason why using different reporting date or period for associate	ffingDateOrPer 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]]	idikEdorsAuxociate IFRS 12 22 b ii
ifrs-full	DescriptionOfRteastonWhyUsin	ngDoitfriptinoRepo of reason why using different reporting date or period for joint venture	ffingDateOrPer 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]]	idikebosointVenture IFRS 12 22 b ii
ifrs-full	DescriptionOfRteastonWhyUsin	<b>DiffiquiteReption</b> of reason why using different reporting date or period for subsidiary	offingDateOrPer description of the reason why the financial statements of a subsidiary, when such financial	idikeloosuutesidiary IFRS 12 11 b

			statements are used to prepare consolidated financial statements, are as of a date or for a period that is different from that of the parent's financial statements. [Refer: Subsidiaries [member]]	
ifrs-full	DescriptionOfRtedetsign	atedFin <b>dDesalAptisots</b> 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	DescriptionOfRtecketsign	atedFin <b>ateseHptibil</b> itie of redesignated financial liabilities	sThe description of financial liabilities that have been redesignated on transition to IFRSs. [Refer: IFRSs [member]; Financial liabilities]	disclosure: IFRS 1 29A, disclosure: IFRS 1 29 – Expiry date 2021-01-01
ifrs-full	DescriptionOfRtegatlato	ryFrameDoendrlipWdnichl of regulatory framework in which plan operates	PlEhOperates description of the regulatory framework in which a defined benefit plan operates, for example, the level of any	disclosure: IAS 19 139 a ii

			minimum funding requirements. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfRtelationshipBet	tw <b>IdessAritetinon</b> An of relationship between internal and external ratings	dEbaternalRating description of the relationship between internal and external credit ratings. [Refer: Internal credit grades [member]; External credit grades [member]]	gsxample: 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	DescriptionOfRtepxørtableSegm	ndDtFollyblichInd of reportable segment to which individual asset belongs	<b>iWht</b> ualAssetBe description of the reportable segment to which an individual asset belongs. [Refer: Impairment loss]	l <b>øhiggs</b> losure: IAS 36 130 c ii
ifrs-full	DescriptionOfRestrictionsOnE	<b>iBteisonipoin(1)</b> fRee of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	description of any restrictions	u <b>slfscShaneh</b> oldersPropertyPlantAndE IAS 16 77 f

			plant and equipment]	
ifrs-full	DescriptionOfRtesttictionsOnD	iBritation of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets	With eation Surply 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	DescriptionOfRtetintementBene	f <b>ttekar</b> iption 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	DescriptionOfRtetixtementBene	file: <b>Revipised</b> Tol of retirement benefits promised to participants	Pathicipants description of the retirement benefits promised to participants in retirement benefit plans.	disclosure: IAS 26 36 e
ifrs-full	DescriptionOfRightsOfSetoffA	<b>EPOSCIAL POLY</b> of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	<b>The</b> cialAssetsS description of the rights of set-off associated with the entity's recognised financial assets subject to enforceable master netting arrangements and similar	dbjeto Forenforceable Master Netting/ IFRS 7 13E

ifrs-full	DescriptionOf	R <b>íght</b> sOfSetoffA	Description in the second seco	description of the rights of set-off associated with the entity's recognised	ieki <b>Salbjæat</b> eToEnforceableMasterNett IFRS 7 13E
ifrs-full	DescriptionOfI	RXXXXeInterest duration	RaitelSfraceOptic interest rate, share options granted	Financial liabilities] mSkeramtelded yield currently available on	disclosure: IFRS 2 47 a i
				zero-coupon government issues of the country in whose currency the exercise price for share options granted is expressed, with a remaining term equal to the expected term of the option being valued (based on	

		the option's remaining contractual life and taking into account the effects of expected early exercise). [Refer: Government [member]]	
ifrs-full	whi		disclosure: IAS 19 139 b
ifrs-full	of fa mea to c uno	abortyttiasureEne ToChangeSensitivitydescriptionFair valueof theeasurementsensitivity ofchanges inthe fair valuenobservablemeasurementputs, assetsof assets tochanges inunobservableinputs, assetsof assets tochange tothose inputsinputs if achange tothose inputsmight resultin a higheror lowerfair valuemeasurement.	IFRS 13 93 h i
ifrs-full	of so of fa	<b>aborivition</b> sensitivity description fair value of the easurement sensitivity of	sI <b>dl5cløbsære</b> vableInputsEntitysOwnEc IFRS 13 93 h i

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

ifrs-full	DescriptionOfShartedCharacter	iBiesEcintioncen	trā <b>bie</b> n	disclosure:
		of shared characteristic for concentration	description of a shared characteristic for the concentration of risks arising from financial instruments (for example, counterparty, geographical area, currency or market). [Refer: Financial instruments, class [member]]	IFRS 7 B8 b
ifrs-full	DescriptionOfSherredCharacter			nd)sRissuFhatArisesFromContractsW
		of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17	description of the shared characteristic that identifies the concentration of risk that arises from contracts within the scope of IFRS 17.	IFRS 17 127 – Effective 2021-01-01
ifrs-full	DescriptionOfStgntficantActua	aDdsAcsigntinption of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	s <b>Ma</b> deAndMetl 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	hdikkædiføCalculateActuarialPresen IAS 26 35 e

ifrs-full	DescriptionOfStgntficantAssu	nipesonisolidndge of significant assumptions or judgements entity made in applying amendments for interest rate benchmark reform	[member]; Actuarial present value of promised retirement benefits] <b>rfhn</b> tsEntityMa description of significant assumptions or judgements the entity made in applying the amendments for interest rate benchmark reform.	ddiwAqspilgingAmendmentsForIntere IFRS 7.24H d
ifrs-full	DescriptionOfSignificantConc	eDtractionsion(Ris of significant concentrations of risk related to plan	description of	
ifrs-full	DescriptionOfSignificantEven	ts <b>Descripting</b> action of significant events and transactions	nishe description, in the entity's interim financial	disclosure: IAS 34 15

				report, of events and transactions that are significant to an understanding of the changes in the financial position and performance of the entity since the end of the last annual reporting period. Information disclosed in relation to those events and transactions shall update the relevant information presented in the most recent annual	
				financial report.	
ifrs-full	DescriptionOfS	S <b>tgxt</b> ficantIntan	glbds&rististCon of significant intangible assets controlled by entity but not recognised	_	Sent Moț Recch & Bised 38 128 b

ifrs-full	DescriptionOfStgntficantJudg	of significant judgements and assumptions made in determining that entity	description of the significant judgements and assumptions made when determining	BatampleingThatEntityIsAgentOrPr IFRS 12 9 c
		is agent or principal	that the entity is an agent or a principal.	
ifrs-full	DescriptionOfStgntficantJudg	enDestsMitideInE of significant judgements made in evaluating when customer obtains control of promised goods or services	valuating Whene description of the significant judgements made in evaluating when a customer obtains control of promised goods or services.	Cdissclovart@btainsControlOfPromised IFRS 15 125
ifrs-full	DescriptionOf <b>Stgnt</b> ficantPayn	ndDeFeriptslonCon of significant payment terms in contracts with customers	tildetsWithCuste description of the significant payment terms in contracts with customers.	IFRS 15 119
ifrs-full	DescriptionOfStgntficantRest	Disses (pull-ontity of significant restrictions on entity's ability to access or use assets and settle liabilities of group	sAbailityToAcce description of significant restrictions (for example, statutory, contractual and regulatory restrictions) on the entity's	sdí Oclósa Accesta And Settle Liabilities O IFRS 12 13 a

				ability to access or use the assets and settle the liabilities of the group, such as (a) those that restrict the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group; and (b) guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the	
ifrs-full	DescriptionOf	StantcesOfHedg	Destriptioness of sources of hedge ineffectiveness expected to affect hedging relationship	description of the sources	ionship

ifrs-full	DescriptionOf	taxtcesOfHedgeDesterpivemess		
		of sources	description of	IFRS 7 23E
		of hedge	the sources	
		ineffectiveness		
		that emerged	ineffectiveness	
		in hedging	that emerged	
		relationship	in the	
			hedging	
			relationship.	
			[Refer:	
			Gain (loss)	
			on hedge	1
			ineffectiveness	
ifrs-full	DescriptionOf	textcesOfRevenDeFsoriphtiOther	S <b>æg</b> ments	disclosure:
		of sources	description of	IFRS 8 16
		of revenue	the sources of	
		for all other	the revenue	
		segments	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]	
			Kevenuej	
ifrs-full	DescriptionOf			edliseddfsourDeterminingRiskAdjustme
		of technique	description of	IFRS 17 119
		other than	a technique	– Effective
		confidence	other than the	2021-01-01
		level	confidence	
		technique	level	
		used for	technique	
		determining	used for	
		risk	determining	
		adjustment	the risk	
		for non-	adjustment	
		financial risk	for non-	
			a	
			financial risk. [Refer: Risk	

				adjustment for non- financial risk [member]]	
ifrs-full	DescriptionOf	[ <b>ternt</b> AndCondit	of terms and conditions of financial assets pledged as	AsketsPledged/ description of the terms and conditions relating to financial assets pledged as collateral for liabilities or contingent liabilities. [Refer: Financial assets pledged as collateral for liabilities or contingent liabilities or contingent liabilities [member]]	AdiSolixtureIForLiabilitiesOrConting IFRS 7 14 b
ifrs-full	DescriptionOf	F <b>ternt</b> sOfContrac	of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity	description of the terms of contractual arrangements that could require an investment entity or its subsidiaries to provide financial	eqlistelfisvæstmentEntityOrItsSubsidia IFRS 12 19F

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

		contracts for sale of shares	contracts for the sale of shares.	
ifrs-full	DescriptionOf	of timing and reason of reclassification between financial	description of the timing	i <b>kkisschastluie</b> bilitiesAndEquity IAS 1 80A
ifrs-full	DescriptionOf	W)thsicrlipting Tha of to whom group within entity that decides entity's valuation policies and procedures reports, assets	tDucidesEntitys description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets reports to.	SvahmafilenPoliciesAndProceduresRe IFRS 13 IE65 a ii, example: IFRS 13 93 g
ifrs-full	DescriptionOf	With scripting That of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	afDucidesEntitys description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments reports to. [Refer:	s Valunafilen Policies And Procedures Re IFRS 13 IE65 a ii, example: IFRS 13 93 g

				Entity's own equity instruments [member]]	
ifrs-full	DescriptionOf	[ <b>te</b> wthomGroup]	WDthartiptility Tha of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	tDecidesEntity: description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities reports to.	SValuațilen Policies And Procedures Re IFRS 13 IE65 a ii, example: IFRS 13 93 g
ifrs-full	DescriptionOf	<b>Fransactions</b> Afte	efRespoiptingPerio of transactions after reporting period that significantly change number of ordinary shares outstanding	odlweithSignifica description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]]	adi@diasgedinNumberOfOrdinarySha IAS 33 70 d

ifrs-full	DescriptionOfTr		o <b>The</b> ith Significa	ndischonsgeetnNumberOfPotential
		of transactions after reporting period that significantly change number of potential ordinary shares outstanding	description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]; Potential ordinary share [member]]	IAS 33 70 d
ifrs-full	DescriptionOfTt	BesatiptPanty of transactions with related party	The description of related party transactions. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DescriptionOfTt	i <b>ElesssOfflioit</b> ially of transitional provisions	AppliedIFRS description of transitional provisions	disclosure: IAS 8 28 d

			of initially applied IFRS	related to an initial application of an IFRS. [Refer: IFRSs [member]]		
ifrs-full	DescriptionOf	[ <b>tan</b> titionalProv	iBiosts (iffliointially of transitional provisions of initially applied IFRS that might have effect on future periods			EffectOnFuturePeriod
ifrs-full	DescriptionOf	ſţqpetOfHedge	Description of type of hedge	The description of the type of a hedge used by the entity.	disclosure: IFRS 7 22 a – Expiry date 2021-01-01	
ifrs-full	DescriptionOf	F <b>tepet</b> OfPlan	Description of type of plan	The general description of the type of a defined benefit plan. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 139 a	
ifrs-full	DescriptionOf	T <b>ypet</b> OfRetireme	d <b>DBsmößtüBla</b> n of type of retirement benefit plan	The description of the type of retirement benefit plans, ie defined contribution or defined benefit. [Refer: Defined benefit plans [member]]	disclosure: IAS 26 36 c	
ifrs-full	DescriptionOf	ſ <b>ţęxt</b> OfSupportP	Howsided fire Struct of type of support	t <b>lihe</b> dEntityWith description of the type of	h <b>distHasiung</b> Cont IFRS 12 15	tractualObligationTo

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

				investment entities [text block]; Subsidiaries [member]]	
ifrs-full	DescriptionOf	F <b>tqxet</b> sOfContrac	tEA: SteeptiliByCh of types of contracts affected by changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	affigesInMethod description of the types of contracts affected by changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	stlisseldTorAfeasureContractsWithinSc IFRS 17 117 b – Effective 2021-01-01
ifrs-full	DescriptionOf	FtepetsOfIncome	DessSiptionred of types of income from structured entities	Enhities description of the types of income from structured entities. [Refer: Income from structured entities]	example: IFRS 12 B26 c, disclosure: IFRS 12 27 b
ifrs-full	DescriptionOf	FtppetsOfProduct	sPrextSeptimesFr of types of products and services from which each reportable segment derives its revenues	orhWhichEachI description of the types of products and services from which a reportable segment derives its revenues. [Refer: Products and services [member]; Revenue]	ReipertashineSegmentDerivesItsRevent IFRS 8 22 b
ifrs-full	DescriptionOf	F <b>tepet</b> sOfWarrant	i <b>Descrifteit</b> ated( of types of warranties	<b>Oblig</b> ations description of types of	disclosure: IFRS 15 119 e

			and related obligations	warranties and related obligations in contracts with customers.		
ifrs-full	DescriptionOf	hæxentsdörstliesOff	Distyk Abilityff uncertainties of entity's ability to continue as going concern [text block]	disclosure of material uncertainties related to	inligtCeboraenen IAS 125	
ifrs-full	DescriptionOfU	<b>heĥt</b> lfilledCond	iDess Apt Other of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	Cichatingencies A description of unfulfilled conditions and other contingencies attached to government grants for agricultural activity. [Refer: Government [member]; Government grants]	t <b>dasbled Too</b> GovernmentGrantFo IAS 41 57 b	rAgri
ifrs-full	DescriptionOfU	kætûlLifeBiolo	giteslerisptitsuAtC of useful life, biological assets, at cost	o Description of useful life used for biological assets. [Refer: Biological assets]	disclosure: IAS 41 54 e	
ifrs-full	DescriptionOf	kædulLifeIntang	glbeseription the of useful life, intangible assets other than goodwill	nDbacroptionhwill of useful life used for intangible assets other than goodwill. [Refer:	disclosure: IAS 38 118 a	

ifrs-full	DescriptionOfU	kætiulLifeInvest	t <b>DestPiptpen</b> tyC of useful life, investment property, cost model	Intangible assets other than goodwill] dStextorietion of useful life used for investment property. [Refer: Investment property]	disclosure: IAS 40 79 b
ifrs-full	DescriptionOfU	kæfulLifePrope	rDeStanip&iodEqu of useful life, property, plant and equipment	apesentption of useful life used for property, plant and equipment. [Refer: Property, plant and equipment]	disclosure: IAS 16 73 c
ifrs-full	DescriptionOfV	宿知れionProces	<b>Betsseifthio</b> airV of valuation processes used in fair value measurement, assets	aThe Measureme description of the valuation processes used by the entity for the fair value measurement of assets (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).	ndiAssletsure: IFRS 13 93 g
ifrs-full	DescriptionOfV	<sup>ใ</sup> ส่ม <sub>ั</sub> นtionProces	sexes seithion in V of valuation processes used in fair value measurement, entity's	alite Measureme description of the valuation processes used by the entity for the fair value	ndEsolityst@wnEquityInstruments IFRS 13 93 g

			own equity instruments	measurement of its own equity instruments (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).	
ifrs-full	DescriptionOf	VælutionProces	s <b>ExtSecifitio</b> airV of valuation processes used in fair value measurement, liabilities	alithe Measureme description of the valuation processes used by the entity for fair value measurement of liabilities (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).	
ifrs-full	DescriptionOf	VælwationTechni	dDesemplificaryMo of valuation techniques and significant inputs used to measure non- controlling interest in acquiree measured at fair value	delenputsUsedl description of the valuation techniques and significant inputs used to measure non- controlling interest in an acquiree measured at fair value	F <b>di\$2etosum</b> iningNoncontrollingIntere IFRS 3 B64 o ii

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

			techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfVtelutationTechn	ic <b>Destisptibr</b> Fair of valuation techniques used in fair value measurement, entity's own equity instruments	Withue Measuren 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]]	netistEkotsityrsOwnEquityInstruments IFRS 13 93 d
ifrs-full	DescriptionOf Vtelutation Techn	iq <b>Destisptib</b> rFair of valuation techniques used in fair value measurement, liabilities	With the Measuren description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value	

				measurement of liabilities. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOf	VælutionTechni	<b>Destisption</b> Me of valuation techniques used to measure fair value less costs of disposal	a Since Fair Value I 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]]	disclostst@fDisposal IAS 36 134 e, disclosure: IAS 36 130 f ii
ifrs-full	DescriptionOf	VæstingRequiren	n <b>Dets</b> Gröp <b>Siba</b> reb of vesting requirements for share- based payment arrangement	add Payment Ar 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	rahisedoreante: IFRS 2 45 a

ifrs-full	DescriptionOfVte	eDiscloountingP of voluntary change in accounting policy [text block]	information. [Refer: Share-based payment arrangements [member]] Collney disclosure of a voluntary change in accounting policy.	disclosure: IAS 8 29
ifrs-full	DescriptionOf	of when entity typically satisfies performance obligations	description of when the entity typically satisfies its performance obligations. [Refer: Performance obligations [member]]	IFRS 15 119 a
ifrs-full	DescriptionOfWt	of whether entity is required to	oFhŁossesOfStr description of whether the entity is required to absorb losses of structured entities before other parties.	u <b>extanedle</b> ntitiesBeforeOtherParties IFRS 12 B26 d
ifrs-full	DescriptionOf	of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	tFheTimeValue 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)	OffstolosyvændEffectOfFinancialRisk IFRS 17 97 b – Effective 2021-01-01

				of IFRS 17. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.	
ifrs-full	DescriptionOf	W <b>eret</b> herInvestm	dîtest Aiştioniatel of whether investment in associate is measured using equity method or at fair value	stime asuredUsin 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]]	gfisplityddethodOrAtFairValue IFRS 12 21 b i
ifrs-full	DescriptionOf	WertherInvestm	dittactophild/entu of whether investment in joint venture is measured using equity method or at fair value	rEheMeasuredU 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]]	sding:Hopsuity:MethodOrAtFairValue IFRS 12 21 b i
ifrs-full	DescriptionOf	WexetherThereA	r <b>ERestenipitalIm</b> con of whether there are	nEffexConseque description of whether there	ntissNotReacticablyDeterminable IAS 12 82A

	1	I	· · · · ·	· · · 1	1
			potential	are potential	
			income tax	income tax	
			consequences	consequences not	
			not practicably	practically	
			determinable	determinable	
			ucterminable	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	<b>Wexet</b> herThirdpa	r <b>Desperint</b> Forman	centerntIsReflect	adibo Fosinka lue Measurement
1110 1011	2 courption of		of whether	description of	IFRS 13 98
			third-party	whether third-	
			credit	party credit	
			enhancement	enhancement	
			is reflected	is reflected in	
			in fair value	the fair value	
			measurement	measurement	
				of liabilities	
	·				

			measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]	
ifrs-full	DescriptionWhatthatrChangeIn		villeMadeInAcc	odiaclcsWrithTransitionalProvisionsO
		whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	description that a change in accounting policy is made in accordance with the transitional provisions of an initially applied IFRS. [Refer: IFRSs [member]]	IAS 8 28 b
ifrs-full	DesignatedFinancialLiabilities		oughProfitOrLc	ossAbstract
		financial liabilities at fair value through profit or loss [abstract]		
ifrs-full	DesignatedLoansOrReceivable	esDatsiainAtachueT!	hroughProfitOrI	lossAbstract
		loans or receivables at fair value through profit or loss [abstract]		
ifrs-full	DestructionOf Major Berductio	on <b>PlastitMatioh</b> er of major production plant [member]	This member stands for destruction of a major production plant.	example: IAS 10 22 d
ifrs-full	Determination Of Exatir Value Of C	Good States of determination of fair value of goods	s <b>Rhe</b> eivedOrFai explanation that enables users of financial	ir <b>WahleOffe</b> quityInstrumentsGranted

	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			CaissylosgukenountOfNoncashAssetsD
	between carrying amount of dividends payable and carrying amount of non- cash assets distributed	of difference between the carrying amount of dividends payable and the carrying amount of non- cash assets distributed when settling the dividends payable. [Refer: Carrying amount [member]]	IFRIC 17 15
ifrs-full	between carrying amount of financial liability and amount contractually required to pay at maturity to	al hæbnbyAndA by which the carrying amount of a financial liability is more (less) than the amount that the entity would be contractually	AdisalotacentractuallyRequiredToPay IFRS 7 10 b, disclosure: IFRS 7 10A b

			holder of obligation	required to pay at maturity to the holder of the obligation. [Refer: Carrying amount [member]]	
ifrs-full	DilutedEarning	St. X SPerShare duration	Diluted earnings (loss) per share	The amount of profit (loss) attributable to ordinary equity holders of the parent entity (the numerator), divided by the weighted average number of ordinary shares outstanding during the period (the denominator), both adjusted for the effects of all dilutive potential ordinary shares. [Refer: Ordinary shares [member]; Weighted average [member]]	disclosure: IAS 33 66
ifrs-full	DilutedEarning	₩.₩¥PerShareI duration	F <b>DihuCach</b> tinuing earnings (loss) per share from continuing operations	( <b>Dphrtd</b> ions earnings (loss) per share from continuing operations. [Refer: Continuing operations [member];	disclosure: IAS 33 66

			Diluted earnings (loss) per share]	
ifrs-full	duration	earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	earnings (loss) per share from continuing operations that include the net movement in regulatory deferral account 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]]	udinelNatiMovementInRegulatoryDef IFRS 14 26
ifrs-full	DilutedEarning <b>X</b> XXPerSha duration	areFDihuDeiscontinu earnings (loss) per share from discontinued operations	<b>EDOpterd</b> tions earnings (loss) per share from discontinued operations. [Refer: Diluted earnings (loss) per share; Discontinued	disclosure: IAS 33 68

			operations [member]]	
ifrs-full	DilutedEarning <b>X.</b> 363	MerShareF Eximited contin		cdistingNetMovementInRegulatoryD
	durat		earnings (loss) per share from discontinued operations that include the net movement in regulatory deferral account	IFRS 14 26
ifrs-full	DilutedEarning & &	PerShareIn@ilutimeNetN	L	adiosylDsufeeralAccountBalancesAndN
	durat		earnings (loss) per share that include the net movement in regulatory deferral account balances	IFRS 14 26

			tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]	
ifrs-full	DilutedEarningsPerShareAbs	tr <b>adi</b> luted earnings per share [abstract]		
ifrs-full	DilutiveEffectOfficionsvertibleI	ns <b>Dilmtene</b> sOnNu effect of convertible instruments on number of ordinary shares	nither for for being of dilutive potential ordinary shares that relate to the assumed conversion of the entity's convertible instruments.	ySimmon practice: IAS 33 70 b
ifrs-full	DilutiveEffectOffSinaseOption	S <b>DiNutinb</b> erOfO effect of share options on number of ordinary shares	rdihanyShbeers 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	DirectFinanceLeasessAerquirec	In Dissiness Com finance leases acquired in business combination [member]	biliaision&Adebabe stands for direct finance leases that are acquired in business combinations. [Refer: Business	rexample: IFRS 3 B64 h

				combinations [member]]	
ifrs-full	DirectOperatin	g <b>K xtpæraskefn</b> ,oml debit	nvirstementPrope operating expense from investment property	effine amount of direct operating expenses (including repairs and maintenance) arising from investment property. [Refer: Investment property]	common practice: IAS 40 75 f
ifrs-full	DirectOperating	gExpenseFrom	Direction operating operating expense from investment property [abstract]	ertyAbstract	
ifrs-full	DirectOperating	g <b>K xdpæra skefn</b> ,om debit	Direct entPrope operating expense from investment property generating rental income	effyGenevatingR 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]	chitalbaome IAS 40 75 f ii
ifrs-full	DirectOperating	g <b>Æxpænstæfrr</b> ,oml debit	Distribution operating expense from investment property not generating rental income	eff hNotficenetrati of direct operating expenses (including repairs and maintenance) arising from investment property that did not	n <b>ģReiotalfe</b> come IAS 40 75 f iii

				generate rental income during the period recognised in profit or loss. [Refer: Investment property]	
ifrs-full	DirectorsRemu	nXerattinantToxpens 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	I <b>@£li</b> nsuranceCo	n <b>Dixatggreis</b> ation of insurance contracts [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 17 98 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 131 a – Effective 2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01
ifrs-full	Disaggregatior	<b>Øfēnsbæance</b> Co	nDixtgyfegabium 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

ifrs-full	DisclosureOfAd	<b>textiling</b>	1Dist\$4smilEstfm	"Disaggregatio of insurance contracts" axis if no other member is used. [Refer: Insurance contracts [member]]	disclosure: IFRS 17 132 b – Effective 2021-01-01
			accounting judgements and estimates [text block]	disclosure of judgements that management has made in the process of applying the entity's accounting policies that have the most significant effect on amounts recognised in the financial statements along with information about the assumptions that the entity makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities	practice: IAS 1 10 e

ifrs-full	DisclosureOfA	<b>deratdolfsæþ</b> ense:	AnatOthareLiabi of accrued expenses and other liabilities [text block]	within the next year. [Refer: Carrying amount [member]] liftesExplanator disclosure of accrued expenses and other liabilities. [Refer: Accruals; Other liabilities]	ycommon practice: IAS 1 10 e
ifrs-full	DisclosureOfA	cquiredReceiva	bDeisAllostraet	]	
			of acquired receivables [abstract]		
ifrs-full	DisclosureOfA	dqnirbliRkceiva	bDisEkqslamatory of acquired receivables [text block]	The disclosure of receivables acquired in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 h
ifrs-full	DisclosureOfA	cquiredReceiva	b <b>DisEinsuite</b> ms of acquired receivables [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfA	<b>dąbl</b> ædReceiva	bDesThostere of acquired	Schedule disclosing information	disclosure: IFRS 3 B64 h

		receivables [table]	related to receivables acquired in business combinations.	
ifrs-full	DisclosureOfActualC	ClaimsCom <b>pared</b> actual claims compared with previous estimates [abstract]	viousEstimatesA	bstract
ifrs-full	DisclosureOfA dtaxt16	JacinsCompared actual claims compared with previous estimates [text block]	vi <b>Bhs</b> EstimatesE 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. The entity is not	xþikahasory: IFRS 17 130 – Effective 2021-01-01, disclosure: IFRS 4 39 c iii – Expiry date 2021-01-01

			required to disclose information about the development of claims for which uncertainty about the amount and timing of the claims payments is resolved typically within one year.	
ifrs-full	DisclosureOfActualClaimsCo	mpaseldWith Pofe actual claims compared with previous estimates [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ineItems
ifrs-full	DisclosureOfA dtabileClaimsCo	n <b>PaseldWith D</b> fe actual claims compared with previous estimates [table]		ableclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	DisclosureOfAddixtionlatinform	ndDismNoborntDef of additional information about defined benefit plans [text block]	nEddBenefitPlan disclosure of additional information about defined benefit plans necessary to meet the objectives	s <b>Æxplonato</b> ry IAS 19 137

ifrs-full	DisclosureOfAdditional of additional	disclosure IFRS 16 59
	information about leasing activities for lessee [text block]	about leasing activities of a lessee.
ifrs-full	DisclosureOfAdditional form a Disc Absont L of additional information about leasing activities for lessor [text block]	disclosure of additional information about leasing activities of a lessor.
ifrs-full	DisclosureOfAdditional form and the discrete of additional information about understandir financial position and liquidity of entity [text block]	of additional information that may be relevant
ifrs-full	DisclosureOfAdditionalInformaDiscExplana of additional information [text block]	toryThe disclosure: disclosure IAS 1 112 c of additional information that is not presented elsewhere in the financial statements, but that is relevant to an understanding of them.
ifrs-full	DisclosureOfAddixionalInformdDiscResprese of additional information representativ	of additional – Effective

		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	DisclosureOfAdjustmentsMa	ade <b>MischoEnte</b> tyCh adjustments	angedBasisOfD	isaggregationOfInsuranceFinanceIn
		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	DisclosureOfA djaxttbleatsMa			idagdosgationOfInsuranceFinanceIn
		adjustments made when	disclosure of the	IFRS 17 113 b – Effective
		entity	adjustments	2021-01-01
		changed	made when	
		basis of	an entity	
		disaggregation of insurance	changed the basis of	
		finance	disaggregation	
		income	of insurance	

	bety pro: and con incc con with part feat	ween fit or loss other nprehensive ome for tracts h direct ticipation tures [text ck]	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	
DisclosureOfA		•	•	isaggregationOfInsuranceFinanceIn
	mac enti cha basi disa of i fina inco (exj betv pro: and con inco con with part feat iten	de when ity nged is of aggregation nsurance unce ome penses) ween fit or loss other nprehensive ome for tracts h direct ticipation tures [line ns]	concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
DisclosureOfA	djalostementsMade Dvi s	<b>cloEnte</b> tyEha ustments	<b>SugheetBale</b> isOfD	idagelosgateionOfInsuranceFinanceIn IFRS 17 113
		DisclosureOfAdjustmentsMade Make adju make enti cha bas disa of i fina incc (ex) bet pro and con witi part feat blow	DisclosureOfAdjustmentsMadeMisclosintityCha adjustments between participation features [text block] DisclosureOfAdjustmentsMadeWisclosintityCha 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]	between profit or loss and other comprehensive income for contractsincome (expenses) between comprehensive income for contractswith direct participation features [text block]onter contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption of contractsblock]Secreption contractsblock]Secreption contractsblock]Secreption contractsblock]Secreption contractsconcepts disaggregation of insurance finance income income information (expenses)secoreption of insuranceSecoreption concepts associatedsecoreption features participation features participation features participation features part

		basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [table]	changed the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features.		_
ifrs-full	DisclosureOfAl	editisectsseenExpfla allowance for credit losses [text block]	nEhery 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	DisclosureOfAr	FoisdloxunanceC of amounts arising from insurance contracts [text block]	disclosure of information that identifies	attifylosure: IFRS 4 36 – Expiry date 2021-01-01	
ifrs-full	DisclosureOfAr	<b>B)iEcitityFo</b> rPro of amounts incurred by entity for provision of key		anagementPerso	- onnelServicesProv

		management personnel services provided by separate management entities [abstract]	
ifrs-full	DisclosureOfArtextrittkinku	of amounts disc incurred by of a entity for incu- provision the of key pro- management of k personnel man services pers provided serv by separate are management by s entities [text man block] [Re man person entities [text man person entities [text man entities [text man person entities [text man person entities [text man entities [text man person entities [text man entities [text man entiti	hionOfKeyMadisgensenePersonnelServicesPro sclosure IAS 24 18A famounts curred by e entity for rovision fkey anagement ersonnel ervices that re provided y separate anagement ntities. Refer: Key anagement ersonnel fentity parent nember]; eparate anagement hitties nember]]
ifrs-full	DisclosureOfAmountsIncu	of amounts repuind of amounts repuind by content of the second se	<b>shori@fixeyManagementPersonnelServicesPro</b> present oncepts cluded in a ble. These oncepts e used disclose portable formation esociated ith domain embers efined in ne or many tes of the ble.
ifrs-full	DisclosureOfAntabletsIncu	urred BDiEcttisyForProSish	shædØlfKeyMadiægensenePersonnelServicesPro sclosing IAS 24 18A

ifrs-full		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.	actiscalblyaficeterminableExplanatory
		of amounts of potential income tax consequences practicably determinable	description of the amounts of the practically determinable potential income tax consequences that would result from the payment of dividends to the entity's shareholders in jurisdictions where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where	IAS 12 82A
			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	DisclosureOfAmountsToBeR		edAfterTwelveN	IonthsForClassesOfAssetsAndLiabil
		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	DisclosureOfAntexatultkoladBeR			IdintelsIsure:lassesOfAssetsAndLiabil
		amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [text block]	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	DisclosureOfAmountsToBeR			IonthsForClassesOfAssetsAndLiabil
		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	

		that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [line items]	associated with domain members defined in one or many		
ifrs-full	DisclosureOfAntabletsToBeRe				esOfAssetsAndLiabil
		amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [table]	information related to amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more, and more than, 12 months after reporting date.	IAS 1 61	
ifrs-full	DisclosureOfAnalysisOfInsura	andis Revenue Ab of analysis of insurance revenue [abstract]	stract		
ifrs-full	DisclosureOfAntektsbio0tknsura		- Tolmatory	disclosure:	-
1115-1411		of analysis of insurance revenue [text block]	disclosure of the analysis of insurance revenue. [Refer: Insurance revenue]	IFRS 17 106 – Effective 2021-01-01	
ifrs-full	DisclosureOfAnalysisOfInsura	and bis Relocance Lin of analysis of insurance revenue [line items]	ndlieuensitems represent concepts included 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	DisclosureOfArtableis	sOfInsuran <b>DesRetoxenne</b> eTab of analysis of insurance revenue [table]	Sigchedule disclosing information related to the analysis of insurance revenue.	disclosure: IFRS 17 106 – Effective 2021-01-01
ifrs-full	DisclosureOfAnalysis	sOfOther <b>Dischere</b> sive of analysis of other comprehensive income by item [abstract]		Abstract
ifrs-full	DisclosureOfArt <b>a</b> kstsb	60100 ther Cloischemensive of analysis of other comprehensive income by item [text block]	disclosure of the analysis	IAS 1 106A
ifrs-full	DisclosureOfAnalysis	sOfOther <b>Doisphehm</b> sive of analysis of other comprehensive income by item [line items]	represent concepts	ineItems
ifrs-full	DisclosureOfArtable is	sOfOther <b>Dischehme</b> sive of analysis of other comprehensive	disclosing information	atikelosure: IAS 1 106A

			income by item [table]	the analysis of other comprehensive income by item.	3
ifrs-full	DisclosureOf	Antekstsbis OufPrese	n <b>Waskle Ofildeff</b> n	edBenefitOblig	ationaifindeDistinguishesNatureCharac
ifrs-full	DisclosureOfA	.rtækstsbisk OttflPreser	ntViskle&tftDetfine analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	item. e <b>TBe</b> nefitObliga disclosure of an analysis of the present value of a defined benefit obligation that distinguishes	
				Defined benefit	
				obligation, at	
				present value]	

ifrs-full	DisclosureOfAnalysisOfSing		continuedOperat	ionsAbstract
		of analysis of single		
		amount of		
		discontinued		
		operations		
		[abstract]		
ifrs-full	DisclosureOfArtakytsbs/OtfSing			
		of analysis	disclosure of	IFRS 5 33 b
		of single	the analysis	
		amount of discontinued	of the single amount of	
		operations	discontinued	
		[text block]	operations.	
		[tente or end	[Refer:	
			Discontinued	
			operations	
			[member]]	
ifrs-full	DisclosureOfAnalysisOfSing		edn <b>imeuiteliO</b> sperat	ionsLineItems
		of analysis	represent	
		of single	concepts	
		amount of discontinued	included in a table. These	
		operations	concepts	
		[line items]	are used	
		[inte items]	to disclose	
			reportable	
			information	
			associated	
			with domain	
			members	
			defined in	
			one or many axes of the	
			table.	
ifrs-full	DisclosureOfArtableisOfSing	le Disolastine Disc	- Sathadanerat	idinsettaktare.
ifrs-full	DisclosureOfAntableisOfSing			
ifrs-full	DisclosureOfAntablesisOfSing.	of analysis	<b>Stthuckd</b> Operat disclosing information	idinselfablare: IFRS 5 33 b
ifrs-full	DisclosureOfAntablesisOfSing		disclosing	
frs-full	DisclosureOfAntableisOfSing	of analysis of single amount of discontinued	disclosing information related to the analysis of	
frs-full	DisclosureOfAntablesisOfSing	of analysis of single amount of discontinued operations	disclosing information related to the analysis of the single	
frs-full	DisclosureOfAntablesisOfSing	of analysis of single amount of discontinued	disclosing information related to the analysis of the single amount of	
frs-full	DisclosureOfAntablesisOfSing	of analysis of single amount of discontinued operations	disclosing information related to the analysis of the single amount of discontinued	
ifrs-full		of analysis of single amount of discontinued operations [table]	disclosing information related to the analysis of the single amount of discontinued operations.	IFRS 5 33 b
	DisclosureOfAntablesisOfSing DisclosureOfAssetsAndLiabi	of analysis of single amount of discontinued operations [table]	disclosing information related to the analysis of the single amount of discontinued operations.	IFRS 5 33 b
		of analysis of single amount of discontinued operations [table]	disclosing information related to the analysis of the single amount of discontinued operations.	IFRS 5 33 b
ifrs-full ifrs-full		of analysis of single amount of discontinued operations [table]	disclosing information related to the analysis of the single amount of discontinued operations.	IFRS 5 33 b
		of analysis of single amount of discontinued operations [table] litl <b>∂isWithStig</b> nifi of assets and liabilities with	disclosing information related to the analysis of the single amount of discontinued operations.	IFRS 5 33 b
		of analysis of single amount of discontinued operations [table]	disclosing information related to the analysis of the single amount of discontinued operations.	IFRS 5 33 b

	a	naterial djustment abstract]		
ifrs-full	li w si ri m ad	<b>DisWithGrig</b> nific f assets and iabilities vith ignificant isk of naterial djustment text block]	aiht Risk Of Mate disclosure of assets and liabilities for which there exists a significant risk of material adjustment within the next year.	rdiskeldjuustementExplanatory IAS 1 125
ifrs-full	li w si ri m ad	f assets and abilities with ignificant isk of naterial djustment	antheisteons Mater represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	rialAdjustmentLineItems
ifrs-full	li w si ri m ad	f assets and abilities	SoutReiskl@fMate disclosing information related to assets and liabilities with a significant risk of material adjustment.	r <b>dåskéldjsuste</b> mentTable IAS 1 125
ifrs-full		Dischestors ToO f assets ecognised rom costs o obtain r fulfil ontracts with	btainOrFulfilCo	ontractsWithCustomersAbstra

		customers [abstract]		
ifrs-full	DisclosureOfA deatt Blandonise		Hthin Or FulfilC	disatosWethCustomersExplanatory
		of assets recognised from costs to obtain or fulfil contracts with	disclosure of assets recognised from the costs to obtain or fulfil	IFRS 15 128 a
		customers [text block]	contracts with customers.	
ifrs-full	DisclosureOfAssetsPeecogniss			ontractsWithCustomersLineItems
iiis-iuii	DisclosureOfAsselsRecognise	of assets recognised from costs to obtain or fulfil contracts with customers [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAstattaRecognise	d Diaple mate Tol	Staling Arr FaultilC	dirate With Customors Table
		of assets recognised from costs to obtain or fulfil contracts with customers [table]	disclosing information related to assets recognised from the costs to obtain or fulfil contracts with customers.	a
ifrs-full	DisclosureOfAutdittobsl&ckmund	er <b>Diooloxple</b> nato of auditors' remuneration [text block]	ry he disclosure of compensation to the entity's auditors.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfAutthxitislatiknOf	FiDisclizeState for authorisation of financial statements [text block]	eifthExplanatory disclosure of the authorisation of financial	common practice: IAS 1 10 e

			tatements for sue.		
ifrs-full	sale	slosphanafor fh ilable-for- dis financial of ets [text ass ck] cla sal Fin ass ava	he isclosure f financial ssets	common practice: IAS 1 10 e – Expiry date 2021-01-01	
ifrs-full	cons	basis of dis solidation of t block] use	isclosure	common practice: IAS 1 10 e	
ifrs-full	prep. of fin state	basis of parationdis of of use ementsdis of pre- the the the	isclosure	n <b>atuny</b> mon practice: IAS 1 10 e	
ifrs-full	asset agric prod at po harve gove gran to bi	biological dis ets, for iculture ass duce agu oint of pro- vest and at p ernment hau nts related go biological gra ets [text to	isclosure	c <b>disclosAnct</b> ivityExp IAS 41 Disclosure	olanatory
ifrs-full	DisclosureOfBctexctvbilog&ostsExpike of bc	ulotomy Th porrowing dis ts [text bo	isclosure for	disclosure: IAS 23 Disclosure	
ifrs-full		rowings dis t block] bo [R	isclosure of	common practice: IAS 1 10 e	
ifrs-full		akdown dis		td <b>SidghaIrin</b> eInvest IFRS 11 C5	tmentBalanceT

		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	DisclosureOfBusinessCombina	afDinskAstract of detailed information about business combination [abstract]		
ifrs-full	DisclosureOfButsintebs6admbin	aftionslosplanato of business combinations [text block]	r The entire disclosure for business combinations.	disclosure: IFRS 3 Disclosures
ifrs-full	DisclosureOfBusinessCombin	of detailed information about business combination [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfButalokessCombina	ations/fable of detailed information about business combination [table]	Schedule disclosing information related to details of business combinations.	disclosure: IFRS 3 B64

ifrs-full	DisclosureOfCatshxAhilfBankBalaDisesesestGentfalBaneksExplanatorgmmon
	DisclosureOrCasekandusankBarancesostu etnarBaraksExpranatocynnion         cash and bank         balances at         central banks         [text block]
ifrs-full	DisclosureOfCatshxAhltCatshEquiDiateIntep1fin cash and cash equivalents [text block] [text block
ifrs-full	DisclosureOfCatshif lowsStatem eDisclosurefor of cash flow statement [text block] The entire disclosure for a statement of cash flows. He entire disclosure for a statement of cash flows. of a statement of cash flows.
ifrs-full	DisclosureOfChangesInAccounDingEstimatesAbstract of changes in accounting estimates [abstract]
ifrs-full	DisclosureOfC <b>hangeshbcA</b> ccoun <b>DingEstima</b> tesE <b>Apla</b> natory disclosure: of changes in accounting estimates [text block] estimates. [text block]
ifrs-full	DisclosureOfChangesInAccouning of changes in accounting estimates [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	DisclosureOfC <b>habgesInAccoun DingEstimates T abdeedule</b> disclosure: of changes in disclosing information estimates related to the [table] changes in

	accounting estimates.
ifrs-full	DisclosureOfChargedbuckccounDigPosturiesAccontengiestimatelistchokEmersExplanato
	Discretional content of changes in accounting policies, accounting policies, estimates and errors [text block]       disclosure for changes in accounting policies, accounting policies, estimates and block]       IAS 8
ifrs-full	DisclosureOfC hangeshback.ccoun DingPositinesEx pTanatory common of changes in accounting changes made 1 10 e policies [text block] policies by the entity.
ifrs-full	DisclosureOfC aimts And Benefi D Raild Suplan fat of the common claims and benefits paid of claims 1 10 e [text block] and benefits paid to policyholders.
ifrs-full	DisclosureOfClassesOfShareCapitallAssteact of classes of share capital [abstract]
ifrs-full	DisclosureOfC <b>asses DfSh</b> areC <b>apitallospta</b> nator The disclosure: of classes of disclosure share capital of classes of [text block] share capital. [Refer: Share capital [member]]
ifrs-full	DisclosureOfC lassesOfShareC apitalloisurItems of classes of share capital [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	DisclosureOfClassbesOfShare	Capitellable of classes of share capital [table]	Schedule disclosing information related to classes of share capital.	disclosure: IAS 1 79 a
ifrs-full	DisclosureOfC dHatdrhdExpla	natoisclosure of collateral [text block]	The disclosure of assets and liabilities used as collateral.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfC duminitime ktsA	ndDisctingerntofia commitments and contingent liabilities [text block]	abilitiesExplanat disclosure of commitments and contingent liabilities. [Refer: Contingent liabilities [member]]	o <b>cy</b> mmon practice: IAS 1 10 e
ifrs-full	DisclosureOfC duxhltlnek tsE	xplaisationspare of commitments [text block]	The disclosure of commitments.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfComparativeIn	or <b>Distion Response</b> comparative information prepared under previous GAAP [abstract]	dUnderPrevious	GAAPAbstract
ifrs-full	DisclosureOfC ctexpt dr hoicke Int	For <b>Distion Rreport</b> comparative information prepared under previous GAAP [text block]	dWhderPrevious disclosure, in the entity's first IFRS financial statements, of comparative information prepared under previous GAAP.	GlasAlDExmetanatory IFRS 1 24
ifrs-full	DisclosureOfComparativeInt	for <b>Dasido Rrepo</b> fe comparative	d <b>Uindeiteras</b> ious represent	GAAPLineItems

		information preparedconcepts included in a table. These previousgAAP [line items]are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfComplera	iveInfor Distions Proported Schled Previous GlAs Alb Stable comparative disclosing IFRS 1 24 information information prepared related to under comparative previous information GAAP [table] prepared under previous GAAP.	
ifrs-full	DisclosureOfC	icknOfGrDipHaplanatorThedisclosure:compositiondisclosureIFRS 12 10 aof group [textof theiblock]of the group(the parentand all itssubsidiaries).[Refer:Subsidiaries[member];Parent[member]]	
ifrs-full	DisclosureOfC	dFinanc i i isstiputioents With MultipleEm biskcled Derivative of compound description IFRS 7 17 financial of financial instruments instruments with multiple with both a embedded liability and derivatives an equity component that have multiple embedded derivatives whose	esExplanatory

			values are interdependent (such as a callable convertible debt instrument). [Refer: Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	DisclosureOfC diexolidated And	<b>Sojxulate</b> Financ of separate financial statements [text block]	ial <b>Seacentisen</b> tsEx disclosure for separate financial statements.	plixedestyre: IAS 27 Disclosure, disclosure: IFRS 12 Objective
ifrs-full	DisclosureOfContingentLiabil	tildisAlostuaet of contingent liabilities [abstract]		
ifrs-full	DisclosureOfContingtontkiabil	iti <b>tisEkpslana</b> tory of contingent liabilities [text block]	The disclosure of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86
ifrs-full	DisclosureOfContingentLiabil	tibiskrlBsusinessC of contingent liabilities in business combination [abstract]	CombinationAbs	stract
ifrs-full	DisclosureOfCantingtoutkiabil	iti <b>diskriBausin</b> essC of contingent liabilities in business combination [text block]	CombinationExp disclosure of contingent liabilities in a business combination. [Refer: Contingent liabilities [member]; Business	l <b>aisatlos</b> yare: IFRS 3 B64 j

				combinations [member]]	
ifrs-full	DisclosureOfC	ontingentLiabil	ti <b>DeisskelBsusic</b> iess(	∑ <b>b.imle</b> i <b>itætio</b> s∩Lin	eItems
1113-1011		ontingenteraon	of contingent liabilities in business combination [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfC	ctabilegentLiabili	tDeiskolBsusiceess(	SotteichateonTab	ldisclosure:
			of contingent liabilities in business combination [table]	disclosing information related to contingent liabilities in business combinations.	IFRS 3 B64 j, disclosure: IFRS 3 B67 c
ifrs-full	DisclosureOfC	ontingentLiabili	tidesscionsulterms 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	DisclosureOfC	c <b>tatile</b> gentLiabili	tites:Eabstare of contingent liabilities [table]	Schedule disclosing information related to contingent liabilities.	disclosure: IAS 37 86

ifrs-full	DisclosureOfContinuingInvo		gnisedFinancia	lAssetsAbstract
		continuing		
		involvement		
		1n derecognised		
		derecognised financial		
		assets		
		[abstract]		
ifrs-full	DisclosureOfC detxinblogknvo			
		continuing	disclosure of	IFRS 7 42E,
		involvement	continuing	disclosure:
		in	involvement	IFRS 7 42G
		derecognised	in	
		financial	derecognised	
		assets [text	financial	
		block]	assets. [Refer:	
			Financial	
			assets]	
ifrs-full	DisclosureOfContinuingInvo			lAssetsLineItems
		continuing	represent	
		involvement	concepts	
		in	included in a	
		derecognised	table. These	
		financial	concepts	
		assets [line	are used	
		items]	to disclose	
			reportable	
			information	
			associated	
			with domain	
			members	
			defined in	
			one or many axes of the	
			table.	
			table.	
ifrs-full	DisclosureOfCctatihuingInvo			
		continuing	disclosing	IFRS 7 42E,
		involvement	information	disclosure:
		in	related to	IFRS 7 42G
		derecognised	continuing	
		financial	involvement	
		assets [table]	in	
			derecognised	
			financial	
			assets.	
ifrs-full	DisclosureOfCdstA) fSlokelsExt	ola <b>Daisoto</b> sure of	The	common
		cost of sales	disclosure of	practice: IAS
		[text block]	the cost of	1 10 e
		[	sales. [Refer:	
			Cost of sales]	

ifrs-full	DisclosureOfCrtadit Rolsk		The	common
		of credit risk [text block]	disclosure of credit risk. [Refer: Credit risk [member]]	practice: IAS 1 10 e, disclosure: IFRS 7 Credit risk
ifrs-full	DisclosureOfCreditRisk	Exposu <b>FeiAdistrace</b> of credit risk exposure [abstract]		
ifrs-full	DisclosureOfC	Exposu <b>Feisxipisunat</b> ory of credit risk exposure [text block]	disclosure	disclosure: IFRS 7 35M
ifrs-full	DisclosureOfCreditRisk	Exposu <b>Erischestum</b> s 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	DisclosureOfCrtadit&isk	Exposu <b>Erifahis</b> ure of credit risk exposure [table]	Schedule disclosing information related to the credit risk exposure.	disclosure: IFRS 7 35M
ifrs-full	DisclosureOfCrtackit Rolsch	OfInsut Discel Counteracts of credit risk of insurance	EX <b>bl</b> anatory disclosure of information	disclosure: IFRS 4 39 d

		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	DisclosureOfD <b>ethtSiddweik</b> iesEx	pDisatosyre 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	DisclosureOfD <b>dfextred</b> octquisit	of deferred acquisition costs arising from insurance	Hiltern Insurance disclosure of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	CommunactsExplanatory practice: IAS 1 10 e
ifrs-full	DisclosureOfD aftert to the test of te	Tyikulotony of deferred income [text block]	The disclosure of deferred income. [Refer: Deferred income]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfD dforted@akesEx	pllinatosyre of deferred taxes [text block]	The disclosure of deferred taxes. [Refer: Deferred tax liabilities; Deferred tax assets]	common practice: IAS 1 10 e

ifrs-full	DisclosureOfDefinedBenefitPlan	<b>isschsstrac</b> t f defined		
	be	enefit plans bstract]		
ifrs-full	be	<b>istClpsane</b> tory f defined enefit plans ext block]	The disclosure of defined benefit plans. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 138
ifrs-full	be	stationstatems f defined enefit plans ine 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	be	<b>islabk</b> ure f defined enefit plans able]	Schedule disclosing information related to defined benefit plans.	disclosure: IAS 19 138
ifrs-full	ba	sExpkanætofy eposits from anks [text lock]	The disclosure of deposits from banks. [Refer: Deposits from banks]	common practice: IAS 1 10 e
ifrs-full	cu	i <b>scks£rplof</b> ia eposits from 1stomers ext block]	tāhe disclosure of deposits from customers. [Refer: Deposits from customers]	common practice: IAS 1 10 e

ifrs-full	DisclosureOfDetpretciatoicknAnc	depreciation	disclosure of	practice: IAS
		and amortisation expense [text block]	depreciation and amortisation expense. [Refer: Depreciation and amortisation expense]	1 10 e
ifrs-full	DisclosureOfDeteixtabiloedkinan	i <b>Mastoament</b> e F		common
		of derivative financial instruments [text block]	disclosure of derivative financial instruments. [Refer: Derivatives [member]]	practice: IAS 1 10 e
ifrs-full	DisclosureOfDetailedInforma		gicalAssetsAbst	ract
		of detailed information		
		about		
		biological		
		assets		
		[abstract]		
ifrs-full	DisclosureOfDetexitedInforma			**
		of detailed information	disclosure of detailed	41 43
		about	information	
		biological	about	
		assets [text	biological	
		block]	assets. [Refer:	
			Biological assets]	
ifrs-full	DisclosureOfDetailedInforma	ti Drischosm Briolog		Items
ino run		of detailed	represent	
		information	concepts	
		about	included in a	
		biological assets [line	table. These concepts	
		items]	are used	
			to disclose	
			reportable	
			information associated	
			with domain	
			members	
			defined in	
			one or many	

	axes of the table.
ifrs-full	DisclosureOfD etabledInformation of detailed disclosing 41 43 of detailed disclosing 41 43 information about related to biological details of assets [table] biological assets.
ifrs-full	DisclosureOfD etailedInformation of detailed information about borrowings [abstract]
ifrs-full	DisclosureOfDettexitedIbuformatioDisdiosutBorrowTingsExplanator common of detailed disclosure practice: information of detailed IFRS 7 7 about information borrowings about [text block] borrowings. [Refer: Borrowings]
ifrs-full	DisclosureOfD etailedInformati <b>DisclosutB</b> orro <b>Wingelifererist</b> ems of detailed represent information concepts about included in a borrowings table. These [line items] concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfDettabledInformation of detailed disclosing practice: information information IFRS 7 7 about related to borrowings details of [table] borrowings.
ifrs-full	DisclosureOfDetexitedInformationset DisclosureOfDetexitedInformations disclosure about about based of detailed disclosure about about application of detailed application of detailed application of detailed application of applicatio

		business combination [text block]	about business combinations. [Refer: Business combinations [member]]	paragraphs 59 and 61
ifrs-full	DisclosureOfDetailedInformat	<b>Distionation</b> of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]	ntrationsOfRisk	ThatArisesFromContractsWithinSco
ifrs-full	DisclosureOfD <b>ettavitedInefo</b> rmat	i Di Adlosta Conce of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [text block]	disclosure of detailed information	<b>ElisatAvsisses</b> FromContractsWithinSco IFRS 17 127 – Effective 2021-01-01
ifrs-full	DisclosureOfDetailedInformat	<b>Diddom</b> Conce of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	represent concepts included in a	ThatArisesFromContractsWithinSco
ifrs-full	DisclosureOfD <b>ettable</b> dInformat	iditationate and a constraint of detailed information about	nscheinderfRisk disclosing information related to	<b>Elist/osises</b> FromContractsWithinSco IFRS 17 127 – Effective 2021-01-01

	concentrations of risk that arises from contracts within scope of IFRS 17 [table]	concentrations of risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	iDiAdlosufrenance of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]	ialAssetsDescri	bedInParagraph39EaOfIFRS4Abstra
ifrs-full	<b>Disdiosufe</b> nanc of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	it hessets Descridisclosure of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	htidthRanagraph39EaOfIFRS4Expla IFRS 4 39G a – Expiry date 2021-01-01
ifrs-full	<b>DisdiosufFinance</b> of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]	ialAssetsDescri	bedInParagraph39EaOfIFRS4ForAs
ifrs-full	i <b>DiAdlosufFe</b> nance of detailed	i <b>Th</b> essetsDescri disclosure	<b>beidehBarag</b> raph39EaOfIFRS4ForAs IFRS 4 39J –

			information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text block]	of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4 for associates. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	Expiry date 2021-01-01
ifrs-full	DisclosureOfD	etailedInformat		ialAcsitesDescri	bedInParagraph39EaOfIFRS4ForAs
			of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfD	<b>ttable</b> dInformat	i Di Atlost Fenan	aistAssetteDescri	htidehParagraph39EaOfIFRS4ForAs
			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	DisclosureOfD	etailedInformat	<b>DiAdomFenance</b> of detailed information about	cialAssetsDescr	bedInParagraph39EaOfIFRS4ForJo

			financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]		
ifrs-full	DisclosureOfDette	<b>zvitetellouflo</b> rmati	<b>iDisticts</b> <b>iDisticts</b> of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block]	iahtessetsDescri 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]	htidthosaragraph39EaOfIFRS4ForJo IFRS 4 39J – Expiry date 2021-01-01
ifrs-full		·1 II C /			
IIIS-1011	DisclosureOfDeta		of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 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.	bedInParagraph39EaOfIFRS4ForJo
ifrs-full	DisclosureOfDette		of detailed information about	i <b>StAsstrtt</b> Descri disclosing information related to the financial	<b>beidehdsarag</b> raph39EaOfIFRS4ForJo IFRS 4 39J – Expiry date 2021-01-01

	assets described i paragraph 39E(a) of IFRS 4 for joint ventue [table]	paragraph 39E(a) of IFRS 4
ifrs-full	DisclosureOfDetailedInformati <b>Disdlosufr</b> of detailed information about financial assets described i paragraph 39E(a) of IFRS 4 [lin items]	included in a table. These concepts n are used to disclose reportable
ifrs-full	DisclosureOfDettabledInformation of detailed information about financial assets described i paragraph 39E(a) of IFRS 4 [table]	related to the financial assets
ifrs-full	DisclosureOfD <b>ettaxitedInfo</b> rmati <b>Disclosuf</b> ei of detailed information about financial instrument: [text block]	disclosure of detailed information about financial disclosure: disclosure: disclosure: disclosure: disclosure: disclosure: disclosure:
ifrs-full	DisclosureOfDetailedInformation	

		hedged items [abstract]		
: Core - Co-11				- 1: 1
ifrs-full	DisclosureOfDettexitedIbuformat	of detailed information about hedged items [text block]	disclosure of detailed information about hedged items. [Refer: Hedged items [member]]	IFRS 7 24B
ifrs-full	DisclosureOfDetailedInformat	i <b>DrisdlosutFæ</b> dge	dLienenstleime Item	S
		of detailed information about hedged items [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfD <b>etable</b> dInformat	ionistionulfedge of detailed information about hedged items [table]	dstandiable disclosing information related to details of hedged items.	disclosure: IFRS 7 24B
ifrs-full	DisclosureOfD <b>etaxitedIndio</b> rmat	ionistionattedge of detailed information about hedges [text block]		disclosure: IFRS 7 22 – Expiry date 2021-01-01
ifrs-full	DisclosureOfDetailedInformat	<b>Distionation</b> of detailed information about hedging instruments [abstract]	ngInstrumentsA	bstract
ifrs-full	DisclosureOfD <b>ettavitedIbufko</b> rmat	<b>Disdiosuffe</b> dgi of detailed information about hedging instruments [text block]	ng hestrumentsE disclosure of detailed information about hedging instruments.	x <b>ølarlat</b> singe: IFRS 7 24A

			[Refer: Hedging instruments [member]]	
ifrs-full	DisclosureOfDetailedInformat	i <b>DiAtiosulFe</b> dgin of detailed information about hedging instruments [line items]	hgInstitumsntsL represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ineItems
ifrs-full	DisclosureOfD <b>etable</b> dInformat	idit Allosuffedgin of detailed information about hedging instruments [table]	<b>Schedula</b> entsTa disclosing information related to details of hedging instruments.	a <b>ble</b> closure: IFRS 7 24A
ifrs-full	DisclosureOfD <b>ettavitedIbuflo</b> rmat	ididdosulaetang of detailed information about intangible assets [text block]	ililiteAssetsExpla disclosure of detailed information about intangible assets. [Refer: Intangible assets other than goodwill]	nditorløsure: IAS 38 118
ifrs-full	DisclosureOfDettaviteblbuflormat	idididiation of detailed information about investment property [text block]	memory Property Ex disclosure of detailed information about investment property. [Refer: Investment property]	plinchosuye: IAS 40 32A

ifrs-full	DisclosureOfDetexitedIbuformat	i Di Adlostt Peroper	t <b>yR</b> antAndEqu	idiselusing lanatory
		of detailed information about property, plant and equipment [text block]	disclosure of detailed information about property, plant and equipment. [Refer: Property, plant and equipment]	IAS 16 73
ifrs-full	DisclosureOfDettexitedIbeformat	Ani Athon Maryia		ahiga manuta Evalanator
		of detailed information about service concession arrangements [text block]	disclosure of detailed information about service concession arrangements. [Refer: Service concession arrangements [member]]	SIC 29 6
ifrs-full	DisclosureOfDisaggregationO	Resclose Front C disaggregation of revenue from contracts with customers [abstract]	ContractsWithCu	istomersAbstract
ifrs-full	DisclosureOfDisaggbogationO	f <b>ReischoseFe</b> corfiC	<b>TinteactsWithCu</b>	stisplossExplanatory
		disaggregation of revenue from contracts with customers [text block]	disclosure of the disaggregation of revenue from contracts with customers. [Refer: Revenue from contracts with customers]	IFRS 15 114
ifrs-full	DisclosureOfDisaggregationO			istomersLineItems
		disaggregation of revenue from contracts with customers [line items]	represent concepts included in a table. These concepts are used	

			to disclose reportable information associated with domain members defined in one or many axes of the table.		
ifrs-full	DisclosureOfDisalgeregation	Of <b>ReschoseFronf</b> disaggregation of revenue from contracts with customers [table]		IFRS 15 114	-
ifrs-full	DisclosureOfD itsextnbloodkdOp	per <b>DisclosExpd</b> atfa discontinued operations [text block]	toFhe disclosure of discontinued operations. [Refer: Discontinued operations [member]]	common practice: IAS 1 10 e	-
ifrs-full	DisclosureOfD	na <b>Disc</b> losure of dividends [text block]	The disclosure of dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.	common practice: IAS 1 10 e	-
ifrs-full	DisclosureOfEaterings@ekSha	re Distantoryof earnings per share [text block]	The entire disclosure for earnings per share.	disclosure: IAS 33 Disclosure	-
ifrs-full	DisclosureOfEffext@f6dange	eODiscistmentEn of effect of change of investment	tifyfstatusOnFin disclosure of the effect of the change of	adisiallStatement IFRS 12 9B	tsExplanato

		entity status on financial statements [text block]	investment entity status on the financial statements. [Refer: Disclosure of investment entities [text block]]	
ifrs-full	DisclosureOfEffext@f6dlange			
		of effect of changes in foreign exchange rates [text block]	disclosure for the effect of changes in foreign exchange rates.	IAS 21 Disclosure
ifrs-full	DisclosureOfEffectOfInsuran		allyRecognisedA	bstract
		of effect of insurance contracts initially recognised [abstract]		
ifrs-full	DisclosureOfEffext@fbcskuran			
		of effect of insurance contracts initially recognised [text block]	disclosure of the effect of insurance contracts initially recognised in the period. [Refer: Insurance contracts [member]]	IFRS 17 107 – Effective 2021-01-01
ifrs-full	DisclosureOfEffectOfInsuran			ineItems
		of effect of insurance contracts 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	

	axes of the table.
ifrs-full	DisclosureOfE ffabl@fInsurance Discharts&nitial BycRedolgenisedTableClosure: of effect of disclosing IFRS 17 107 insurance information – Effective contracts related to 2021-01-01 initially the effect of recognised insurance [table] contracts initially recognised in the period.
ifrs-full	DisclosureOfE ffectOfOverlay ApprocessuReclassificationOnPro fitOrLossAbstract of effect of overlay approach reclassification on profit or loss [abstract]
ifrs-full	DisclosureOfEffext@f@vlerlayApprckashReclassTheationOnProfdf@uloeusExplanatoryof effectdisclosure ofIFRS 4 39Lof overlaythe effect ofe – Effectiveapproachthe overlayon firstreclassificationapproachapplication ofon profit orreclassificationIFRS 9lossloss.loss.
ifrs-full	DisclosureOfE ffectOfOverlay ApprekashReclassificationOnPro fitOrLossForAssociatesAbstract of effect of overlay approach reclassification on profit or loss for associates [abstract]
ifrs-full	DisclosureOfE       ffext@f@ckerlay       ApprekassuReclas       sTheationOnPro       fdis@rlosusEorAssociatesExplanatory         of effect       disclosure of       IFRS 4 39M         of overlay       the effect of       - Effective         approach       the overlay       on first         reclassification       approach       approach         of loss for       on profit       application of         of loss for       on profit       reclassification         or loss for       or loss for       or loss for         or loss for       or loss for       itext block]
ifrs-full	DisclosureOfE ffectOfOverlay Approcessureclas sl fince titemOnPro fitOrLossForAssociatesLineItems of effect represent of overlay concepts approach included in a reclassification table. These

		on profit or loss for associates [line items]	concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfE ffabt@fOverlay	Approclassure clas of effect of overlay approach reclassification on profit or loss for associates [table]	disclosing information related to	IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfEffectOfOverlay	AppinclassuRecclas of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]		fitOrLossForJointVenturesAbstract
ifrs-full	DisclosureOfE ffext@f6ckerlay	Approclassure class of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	disclosure of the effect of the overlay	filtiOnloousForJointVenturesExplanate IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfEffectOfOverlay	AlpinckashaReclas of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	represent concepts included in a	fitOrLossForJointVenturesLineItem

	associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfE ffabt@fOverlay ApprecashReclas SfibatlohOnPro fit@ulloeasForJointVenturesTab of effect disclosing IFRS 4 39M of overlay information – Effective approach related to on first reclassification the effect of application of IFRS 9 or loss for approach joint ventures [table] on profit or loss for joint ventures.	ole
ifrs-full	DisclosureOfE       ffectOfOverlay       Approcessive class of fice titemOnProfitOrLossLineItems of effect represent of overlay concepts approach included in a reclassification table. These on profit or concepts loss [line are used items]         to disclose       reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfE ffabt@fOverlay ApprecashReclas SfibatlohOnPro fili@rlloonsTable of effect disclosing IFRS 4 39L of overlay information e – Effective approach related to on first reclassification the effect of application of IFRS 9 loss [table] approach reclassification on profit or loss.	
ifrs-full	DisclosureOfE ffexts606Changes DiBatesuts@wnef5hepInterestIn SdbxildismyEhatDoNotResultIn of effects disclosure of IFRS 12 18 of changes a schedule in parent's that shows ownership the effects of interest in any changes	LossO

		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	DisclosureOfEntentobleElenefi	ts <b>Displansant</b> ery of employee benefits [text block]	The entire disclosure for employee benefits.	disclosure: IAS 19 Scope	
ifrs-full	DisclosureOfEnttetsytsBlepkrtabl	e Digchesuts Expla of entity's operating segments [text block]	affatorsyntire disclosure for operating segments.	disclosure: IFRS 8 Disclosure	-
ifrs-full	DisclosureOfE <b>vtext</b> s <b>blftek</b> Rept	rDigResiadExtp events after reporting period [text block]	afilatorytire disclosure for events after the reporting period.	disclosure: IAS 10 Disclosure	-
ifrs-full	DisclosureOfEvictenceSupport	tingescripginition of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	description of the nature of		tOnFutureTaxablePr

ifrs-full ifrs-full		xtjærni stelsterkplana xtjærni filterark	expenses [text block]	Expenses, by nature] The disclosure of expenses. Explanatory disclosure for exploration and evaluation	common practice: IAS 1 10 e disclosure: IFRS 6 Disclosure
ifrs-full	DisclosureOfE	x <b>hean seis 18</b> ja Natu	r <b>EEscilasunteory</b> f expenses by nature [text block]	The disclosure of expenses by nature. [Refer:	common practice: IAS 1 10 e
				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]	

		risk exposure entity manages for hedging relationships directly affected by interest rate benchmark reform [text block]	of the extent of the risk exposure the entity manages for hedging relationships directly affected by the interest rate benchmark reform.	
ifrs-full	DisclosureOfExternalCreditEx	ploisurlessAbestrac of external credit grades [abstract]	<b>t</b>	
ifrs-full	DisclosureOfEx <b>ttex</b> ft <b>blGck</b> ditEx	p <b>loisutestuxp</b> lana of external credit grades [text block]	tohe disclosure of external credit grades. [Refer: External credit grades [member]]	example: IFRS 7 IG24 – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	DisclosureOfExternalCreditEx	ploisurlessluine Iter of external credit grades [line items]	nksine 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	DisclosureOfExttadurhalCreditEx	pDisorkesTable 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

ifrs-full	DisclosureOfFatetAtndExplan	atiEx WarydDisolos of fact and explanation of why	uFt@fInformation explanation of the fact and the	od Boot Bauche Business Combination IFRS 3 B64 q
		disclosure of information on revenues and profit	reason why the disclosure of information	
		or loss is impracticable	on revenues and profit (loss) of the acquiree since the acquisition date and the	
			combined entity as though the acquisition date for all business combinations that occurred	
			had been as of the beginning of the reporting period is impracticable. [Refer: Business combinations [member]; Revenue]	
ifrs-full	DisclosureOfFa <b>te¥ahle&amp;k</b> easu	ure <b>DissotEsupla</b> nato of fair value measurement [text block]		disclosure: IFRS 13 Disclosure
ifrs-full	DisclosureOfFairValueMeasu	ure <b>DissulOsfAre</b> sets of fair value measurement of assets [abstract]	Abstract	
ifrs-full	DisclosureOfFa <b>te¥ahloMe</b> asu	ureDisatOsiAesetsl of fair value measurement of assets [text block]	disclosure of the fair value	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueMeasu	ureDisclOsiAresets	Llrielteitens represent	

		measurement of assets [line items]	concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFa <b>taVa</b> lueM	leasure <b>Disx1OstArs</b> sets of fair value measurement of assets [table]	<b>Bol</b> eedule disclosing information related to the fair value measurement of assets.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueM		Abstract	
		of fair value measurement of equity [abstract]		
ifrs-full	DisclosureOfFa <b>ieXahleM</b>	keasure Disc Ostifiquity of fair value measurement of equity [text block]	Explanatory disclosure of the fair value measurement of equity.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValueM	leasure <b>DisclOttr</b> quity of fair value measurement of equity [line items]	Lineltetenss represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	

ifrs-full	DisclosureOfFataVatueMeasureDisctOstration	
	measurer of equity [table]	nent information
ifrs-full	DisclosureOfFairValueMeasureDisctOst	
	of fair va measurer of liabilit [abstract	nent ies
ifrs-full	DisclosureOfFateXabloMeasureDisclOsu	
	of fair va measurer of liabilit [text bloc	lue disclosure of the fair value measurement the fair value measurement
ifrs-full	DisclosureOfFairValueMeasureDisclOst	
	of fair va measurer of liabilit [line item	nent concepts ies included in a is] table. These
		concepts are used to disclose reportable information
		associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfFatableueMeasureDisctOst	izabilitiss fizeble disclosure:
	of fair va measurer of liabilit [table]	lue disclosing IFRS 13 93 information
ifrs-full		tene Equilited nstruments dessignated As Measured At Fair Value
	fair value investme in equity instrume designate at fair va	nts of the fair value of nts investments d in equity
	at fair va through o compreh	

		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	DisclosureOfF	badeAssettseAotdI 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]	FillaecialLiabilit 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	tidis&hukkee:lassificationExplanatory IFRS 7 30 – Expiry date 2021-01-01

	cannot be measured reliably.
ifrs-full	DisclosureOfFa <b>iteXtableOff</b> Finan Disdbisstruments HSpelanatory of fair value of financial instruments [text block] instruments. [Refer: Financial instruments, class [member]; At fair value [member]]
ifrs-full	DisclosureOfFairValueOfInvestDisntsbuEquify InstrumentsDesignatedAsMeasuredAtFairValueThro fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]
ifrs-full	DisclosureOfFairValueOfInvestbesteroity       Istratitents       DesignatedAsMeasuredAtFairValueThrong         fair value of       represent         investments       concepts         in equity       included in a         instruments       table. These         designated       concepts         at fair value       are used         through other       to disclose         comprehensive       reportable         income [line       information         items]       associated         with domain       members         defined in       one or many         axes of the       table.
ifrs-full	DisclosureOfFa <b>iaW</b> adueOfInves <b>tDisclosurequity ISstreadude</b> tsDesi <b>gisstladsAse</b> MeasuredAtFairValueThro fair value of disclosing IFRS 7 11A c investments information in equity related to the instruments fair value of designated investments at fair value in equity through other instruments

		comprehensive income [table]	designated at fair value through other comprehensive income.	
ifrs-full	DisclosureOfFairValueOfPlan	AlsistslAchneteractif fair value of plan assets [abstract]		
ifrs-full	DisclosureOfFa <b>ieXahleCl</b> {Plan	AlStistsIExplanation fair value of plan assets [text block]	rfyhe disclosure of the fair value of defined benefit plan assets. [Refer: Plan assets [member]; Defined benefit plans [member]]	disclosure: IAS 19 142
ifrs-full	DisclosureOfFairValueOfPlan	ABistdbinettoms 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	DisclosureOfFa <b>iab</b> adueOfPlan	ABistsloable 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	DisclosureOfFairValuesOfIten	DiselbAuDeefne fair values of items used as deemed cost [abstract]	edCostAbstract	

ifrs-full	DisclosureOfF	a <b>ieXahlec</b> @fIten	DisebanDeofn	e <b>ð6o</b> stExplanat	odvisclosure:
			fair values of	disclosure of	IFRS 1 30
			items used as	the fair values	
			deemed cost	used as	
			[text block]	deemed cost	
				in the entity's	
				opening IFRS	
				statement	
				of financial	
				position for	
				items of	
				property,	
				plant and	
				equipment,	
				investment	
				property or	
				intangible	
				assets. [Refer:	
				Property,	
				plant and	
				equipment;	
				Investment	
				property;	
				Intangible	
				assets	
				other than	
				goodwill]	
ifrs-full	DisclosureOfF	airValuesOfIten	Diselbasticofn	ellinos i feims I tem	s
ins iun	Disclosureon		fair values of	represent	5
			items used as	concepts	
			deemed cost	included in a	
			[line items]	table. These	
				concepts	
				are used	
				to disclose	
				to disclose reportable	
				to disclose reportable information	
				to disclose reportable information associated	
				to disclose reportable information associated with domain	
				to disclose reportable information associated with domain members	
				to disclose reportable information associated with domain members defined in	
				to disclose reportable information associated with domain members defined in one or many	
				to disclose reportable information associated with domain members defined in	
ifre full	DiseleguraOf	a <b>ie</b> ₩bluesΩfItan	MicellanFare	to disclose reportable information associated with domain members defined in one or many axes of the table.	diselogure
ifrs-full	DisclosureOfF	a <b>iaV</b> HuesOfIten		to disclose reportable information associated with domain members defined in one or many axes of the table.	disclosure:
ifrs-full	DisclosureOfF	a <b>iab</b> hduesOfIten	fair values of	to disclose reportable information associated with domain members defined in one or many axes of the table.	disclosure: IFRS 1 30
ifrs-full	DisclosureOfF	a <b>iabh</b> uesOfIten	fair values of items used as	to disclose reportable information associated with domain members defined in one or many axes of the table. e8ClosdTable disclosing information	
ifrs-full	DisclosureOfF	a <b>taVH</b> uesOfIten	fair values of items used as deemed cost	to disclose reportable information associated with domain members defined in one or many axes of the table. e8ClostTiable disclosing information related to the	
ifrs-full	DisclosureOfF	a <b>taVk</b> luesOfIten	fair values of items used as	to disclose reportable information associated with domain members defined in one or many axes of the table. eSClosedTiable disclosing information related to the fair values of	
ifrs-full	DisclosureOfF	a <b>iabh</b> luesOfIten	fair values of items used as deemed cost	to disclose reportable information associated with domain members defined in one or many axes of the table. e8ClostTiable disclosing information related to the	

ifrs-full	DisclosureOfFe		i <b>Dikatosmet</b> Expe of fee and commission income (expense) [text block]	in the entity's first IFRS financial statements. nEbExplanatory disclosure of fee and commission income (expense). [Refer: Fee and commission	common practice: IAS 1 10 e	-
ifrs-full	DisclosureOfF	i <b>nexace@@st</b> Expla		income (expense)] The	common	_
			finance cost [text block]	disclosure of finance cost. [Refer: Finance costs]	practice: IAS 1 10 e	
ifrs-full	DisclosureOfFi	i <b>textcblock</b> meEx	x <b>Dinskl5xpt</b> anate of finance income (cost) [text block]	oThe disclosure of finance income (cost). [Refer: Finance income (cost)]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfFi	i <b>ttextcblock</b> meEx	x <b>Disclosry</b> e of finance income [text block]	The disclosure of finance income. [Refer: Finance income]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfFi	inancialAssetsA	H <b>9isæto</b> sure of financial assets [abstract]			
ifrs-full	DisclosureOfFi		ff <b>DistddByrA</b> men of financial assets affected by amendments to IFRS 9 for prepayment features with negative	dmentsToIFRS	<b>∂ForPrepaymen</b>	- ntFeaturesWithNegati

		compensation [abstract]		
ifrs-full	DisclosureOfFi	nextchild&ksetsAffDeisteldByrAme		SetiscRospaymentFeaturesWithNegati
		of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	amendments to IFRS 9 for prepayment	IFRS 9 7.2.34
ifrs-full	DisclosureOfFi			9ForPrepaymentFeaturesWithNegati
		of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFi			<b>PeriocPospay</b> mentFeaturesWithNegati
		of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	assets as a result of the amendments	IFRS 9 7.2.34
ifrs-full	DisclosureOfFin	nancialAssetsAt <b>DistelOfImet</b> ial. of financial assets at date of initial application	ApplicationOfIF	RS9Abstract

	of IFRS 9 [abstract]
ifrs-full	DisclosureOfF inaxtblb&ksetsA tDistelOfImitialA prelicationOfIF R S9Eboptmeatory of financial disclosure IFRS 7 42I assets at date of financial of initial assets at the application of date of initial IFRS 9 [text application of block] IFRS 9.
ifrs-full	DisclosureOfF inancialAssetsA tDistelOfInitialA fipilication()fIFRS9LineItems of financial assets at date of initial application of IFRS 9 [line items] are used to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfF inable ialAssetsAtDistelOfImitialA pielheatidenOfIFR Signal Assets: of financial disclosing IFRS 7 42I assets at date information of initial related to application financial of IFRS 9 assets at the [table] date of initial application of IFRS 9.
ifrs-full	DisclosureOfF inanchibAcksetsE xplanktouve of financial assets [text block] block] The disclosure: IFRS 7 7 block] block]
ifrs-full	DisclosureOfF interactible ksetsH dDd for brackingE ktplanatory of financial disclosure of financial assets held of financial 1 10 e for trading assets [text block] classified as held for trading. [Refer:

			Financial assets]	
ifrs-full	DisclosureOfFinancialAssetsL	in <b>Del Stechoss</b> ure 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	DisclosureOfFi <b>nable</b> ialAssetsT	a <b>Dis</b> closure of financial assets [table]	Schedule disclosing information related to financial assets.	disclosure: IFRS 7 7
ifrs-full	DisclosureOfFinancialAssetsT	haisonesitherPa of financial assets that are either past due or impaired [abstract]	stDueOrImpaire	dAbstract
ifrs-full	DisclosureOfFinextchild&ksetsT	haischesitherPa of financial assets that are either past due or impaired [text block]	stDue:OrImpaire disclosure of financial assets that are either past due or impaired. [Refer: Financial assets]	dfisqlbsnatery IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	DisclosureOfFinancialAssetsT	hatAddSitherPa of financial assets that are either past due or impaired [line items]	stDne@etimpaire represent concepts included in a table. These concepts are used to disclose	dLineItems

		reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfFintableialAs	setsThatestitherPastateourlenpairedfablesure:
		of financial disclosing IFRS 7 37 – assets that information related to past due or financial impaired assets that [table] are either past due or impaired.
ifrs-full	DisclosureOfFinancialAs	setsTo <b>Whith</b> werlayApproachIsAppliedAbstract
		assets to which overlay approach is applied [abstract]
ifrs-full	DisclosureOfFintextcbdb&	setsTolWshitebouxerlayApproachIsApplitiskHøputanatory
		of financial assets todisclosure of financial assets toIFRS 4 39L b – Effectivewhich overlay approach is applied [textof financial assets tob – Effective on first application ofblock]overlay approach is applied.IFRS 9
ifrs-full	DisclosureOfFinancialAs	setsTo <b>WshithtQue</b> rlay ApproachIsAppliedForAssociatesAbstract of financial assets to which overlay approach is applied for associates [abstract]
ifrs-full	DisclosureOfFineantchilde	sets To Wihids Overlay Apparoach Is App of financial disclosure of financial assets to of financial approach is approach is applied for associates [text block] applied for associates.

ifrs-full	DisclosureOfF	inancialAssetsT	oWiscitosuverlay	Appeoiaems App	liedForAssociatesLineItems
			of financial assets to	represent concepts	
			which overlay	included in a	
			approach is	table. These	
			applied for	concepts	
			associates	are used	
			[line items]	to disclose	
				reportable	
				information	
				associated	
				with domain members	
				defined in	
				one or many axes of the	
				table.	
ifrs-full	DisclosureOfF	i <b>nabk</b> eialAssetsT			litiskHosAssociatesTable
			of financial	disclosing	IFRS 4 39M
			assets to	information	– Effective
			which overlay	related to	on first
			approach is	the financial	application of
			applied for	assets to	IFRS 9
			associates	which the	
			[table]	overlay	
				approach is applied for	
				associates.	
ifrs-full	DisclosureOfF	inancial Assets T	Withink		liedForJointVenturesAbstract
1115-1u11	DisclosureOn	inancial Assets I	of financial	лрргоасшэлрр	near orgonit venturesAbstract
			assets to		
			which overlay		
			approach is		
			applied for		
			joint ventures		
			[abstract]		
ifrs-full	DisclosureOfF	interactalbacksetsT	oWscibbeurerlay	ApperoachIsApp	lätiskHoslorintVenturesExplanatory
			of financial	disclosure	IFRS 4 39M
			assets to	of financial	– Effective
			which overlay	assets to	on first
			approach is	which the	application of
			applied for	overlay	IFRS 9
			joint ventures	approach	
			[text block]	is applied	
				for joint	
				ventures.	
ifrs-full	DisclosureOfF	inancialAssetsT		AppeoiaehlsApp	liedForJointVenturesLineItems
			of financial	represent	
			assets to	concepts	
			which overlay	included in a	

		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	DisclosureOfFi <b>nabk</b> ialAssetsT	ollistic the second sec	Aspheoide IsApp disclosing information related to the financial assets to which the overlay approach is applied for joint ventures.	ldisdHosLorintVenturesTable IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfFinancialAssetsT	olitikikuwerlay of financial assets to which overlay approach is applied [line items]	Appeciachis Appreciachis Appreciachis Appreciachis Appreciachis Appreciación a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	liedLineItems
ifrs-full	DisclosureOfFi <b>nable</b> ialAssetsT	oldistitute of financial assets to which overlay approach is applied [table]	AspheehdelsApp disclosing information related to the financial assets to which the overlay	ldiskToblere: IFRS 4 39L b – Effective on first application of IFRS 9

		approach applied.	is
ifrs-full	DisclosureOfFinancialAs	ssetsTradistread assetsTradistread assetsTradistread financial assets that are not derecognised in their entirety [abstract]	hichDoNotQualifyForDerecognitionAbst
ifrs-full		transferred disclosure financial transferred assets that financial are not assets that derecognised are not in their derecogni entirety [text in their block] [Refer: Transferred financial assets that are not derecogni in their entirety. [Refer: Transferred financial assets that are not derecogni in their financial assets that are not derecogni	d t sed t sed
ifrs-full	DisclosureOfFinancialAs	ssets Transferred represent financial concepts assets that included i are not table. The derecognised concepts in their are used entirety [line to disclose items] reportable informatic associated with doma members defined in one or ma axes of the table.	se e on l ain ny
ifrs-full	DisclosureOfFi <b>nable</b> ialAs		on

		derecognised in their entirety [table]	financial assets that are not derecognised in their entirety.	
ifrs-full	DisclosureOfFinancialInstrume	eDis&lostnatet of detailed information about financial instruments [abstract]		
ifrs-full	DisclosureOfFi <b>nextchalHeis</b> trume	eDisAlosirValue of financial instruments at fair value through profit or loss [text block]	disclosure of financial instruments	<b>ElonssHor</b> planatory practice: IAS 1 10 e
ifrs-full	DisclosureOfFinancialInstrume	eDisid Citype OfIn of financial instruments by type of interest rate [abstract]	nterestRateAbsti	ract
ifrs-full	DisclosureOfF i <b>textchillick</b> trume	eDisidioSymeOfIn of financial instruments by type of interest rate [text block]	fehestRateExpla disclosure of financial instruments by type of interest rate. [Refer: Financial instruments, class [member]]	a <b>notory</b> on practice: IFRS 7 39
ifrs-full	DisclosureOfFinancialInstrume	eDisidioEypeOfIn of financial instruments by type of	feinestRentesLinel represent concepts included in a table. These	tems

		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	DisclosureOfFi <b>ttable</b> ialInst	trume <b>fitis@joSype</b> OfIn of financial instruments by type of interest rate [table]	SchstRate Table disclosing information related to financial instruments, by type of interest rate.	common practice: IFRS 7 39	
ifrs-full	DisclosureOfFintexachalHeist	trume <b>fitisOkssigna</b> ted/ of financial instruments designated at fair value through profit or loss [text block]	Allhair Value Thro disclosure of financial instruments designated at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]	<b>ughłłno</b> mtOrLos practice: IAS 1 10 e	ssExplanatory
ifrs-full	DisclosureOfFinextchalHols	trume <b>Disckpsluna</b> tory of financial instruments [text block]	The entire disclosure for financial instruments.	disclosure: IFRS 7 Scope	
ifrs-full	DisclosureOfFintextchilHols	trume <b>Disidialshi</b> er Tra of financial instruments held for trading [text block]	diftgExplanator: disclosure of financial instruments classified as held for trading. [Refer: Financial instruments,	ycommon practice: IAS 1 10 e	

			class [member]]		
ifrs-full	DisclosureOfFinancialInstrum	eDisIcineIttems 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	DisclosureOfFi <b>table</b> ialInstrume	eDisEdbscre 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	DisclosureOfFinancialLiabiliti	eDAslositisante of financial liabilities [abstract]			
ifrs-full	DisclosureOfFinancialLiabiliti	eDAsfloctudByA of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]	mendmentsToIF	RS9ForPrepayn	nentFeaturesWithNe
ifrs-full	DisclosureOfFintexnchalHclabiliti	eDAstitustedByA of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative	mdmalmentsToIF disclosure of designation of financial liabilities as a result of the amendments to IFRS 9 for prepayment	<b>RS&amp;Fonthe</b> payn IFRS 9 7.2.34	nentFeaturesWithNe

ifrs-full	DisclosureOfF	inancialLiabiliti	compensation [text block] eDAstRestordByAn of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	features with negative compensation. <b>Heindritents</b> ToIF represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	RS9ForPrepaymentFeaturesWithNe
ifrs-full	DisclosureOfF	i <b>table</b> ialLiabiliti	eDAstResteredByAi of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	Sendencelets ToIF disclosing information related to designation of financial liabilities as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	<b>MS&amp;FomPhe</b> paymentFeaturesWithNe IFRS 9 7.2.34
ifrs-full	DisclosureOfF	inancialLiabiliti	eDAstDaseOfIniti of financial liabilities at date of initial application of IFRS 9 [abstract]	alApplicationO	fIFRS9Abstract
ifrs-full	DisclosureOfF	intexachalHchabiliti	eDAstDaseOfIniti of financial liabilities at date of initial application of IFRS 9 [text block]	all Application O disclosure of financial liabilities at the date of initial application of IFRS 9.	f <b>ðfæsstarg</b> ilanatory IFRS 7 42I

ifrs-full	DisclosureOfFinancialLiabi	litie <b>EAstDaseGe</b> fInit	alinppilientionO	fIFRS9LineItem
		of financial	represent	
		liabilities at	concepts	
		date of initial	included in a	
		application of	table. These	
		IFRS 9 [line	concepts	
		items]	are used	
			to disclose	
			reportable	
			information	
			associated	
			with domain	
			members	
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			one or many	
			axes of the	
			table.	
ifrs-full	DisclosureOfFintableialLiabi	litie <b>DAstDaseCefI</b> nit	and the second section of the section of th	f <b>JFRS</b> STable
		of financial	disclosing	IFRS 7 42I
		liabilities at	information	
		date of initial	related to	
		application	financial	
		of IFRS 9	liabilities	
		[table]	at the date	
			of initial	
			application of	
			IFRS 9.	
ifrs-full	DisclosureOfFinextchalHclabi	litie	The	disclosure:
		of financial	disclosure	IFRS 7 7
		liabilities	of financial	
		[text block]	liabilities.	
			[Refer:	
			Financial	
			liabilities]	
ifrs-full	DisclosureOfFinextchalHclabi	litie Ditellation rate	ntilevalanatory	common
III3-Iuli		of financial	disclosure	practice: IAS
		liabilities held	of financial	1 10 e
		for trading	liabilities	1100
		[text block]	classified	
		[text block]	as held for	
			trading.	
			[Refer:	
			Financial	
			liabilities]	
ifrs-full	DisclosureOfFinancialLiabi	liticDianter	Line items	
1115-1ull	DisclosureOffinancialLiaDi	of financial		
		liabilities	represent	
		[line items]	concepts included in a	
			table. These	
			concepts	
			concepts	

			are used to disclose reportable information associated with domain members defined in one or many axes of the table.		
ifrs-full	DisclosureOfFi <b>nabk</b> ialLiabili	tie <b>Dfablæ</b> sure of financial liabilities [table]	Schedule disclosing information related to financial liabilities.	disclosure: IFRS 7 7	
ifrs-full	DisclosureOfFineant billRiskM	an <b>DischentFexpf</b> a financial risk management [text block]	nationary disclosure of the entity's financial risk management practices and policies.	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfFitstAtibleAldopt	tion <b>DEscribenate</b> ory 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	DisclosureOfFotens@l&akndir		tilfyAndTheirW disclosure of the forms of funding (for example, commercial paper or medium- term notes) of structured entities and their weighted- average life.	eigslatercholwerageI IFRS 12 B26 g	ifeExplanatory
ifrs-full	DisclosureOfG	minDistratiscelexpress general and administrative	nselfexplanatory disclosure of	common practice: IAS 1 10 e	

		expense [text block]	administrative expenses. [Refer: Administrative expenses]	
ifrs-full	DisclosureOfGetextalHockgeA	cDistilogFxplan general hedge accounting [text block]	aforeyentire disclosure for general hedge accounting.	disclosure: IFRS 7 Hedge accounting
ifrs-full	DisclosureOfGetæstablockrmat	dDASblostFinanc of general information about financial statements [text block]	ial Beacentisents Ex disclosure for general information about financial statements.	plinchostyre: IAS 1 51
ifrs-full	DisclosureOfGeographicalAre	a <b>EAstedtract</b> e of geographical areas [abstract]		
ifrs-full	DisclosureOfG <b>eegtaplbid</b> alAre	aElisqlianatoof geographical areas [text block]	The disclosure of geographical information.	disclosure: IFRS 8 33
ifrs-full	DisclosureOfGeographicalArd	a <b>Elisnedsern</b> esof geographical areas [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfG <b>eagta</b> phicalAre	a <b>Dfable</b> sure of geographical areas [table]	Schedule disclosing information related to geographical areas.	disclosure: IFRS 8 33

ifrs-full		<b>tinatory</b> re of oing concern ext block]	The disclosure of the entity's ability to continue as a going concern.	common practice: IAS 1 10 e
ifrs-full		hisclosure of oodwill [text lock]	The disclosure of goodwill. [Refer: Goodwill]	common practice: IAS 1 10 e
ifrs-full	no to ge	tqdato(ficshger f goodwill ot allocated o cash- enerating nit	<b>Article Second </b>	olainatoryure: IAS 36 133
ifrs-full	gr	E <b>sçellasnatær</b> of overnment rants [text lock]	The entire disclosure for government grants.	disclosure: IAS 20 Disclosure
ifrs-full	in ab	bxthastire f detailed nformation bout hedges abstract]		
ifrs-full	ac	<b>xylloxator</b> y f hedge ccounting ext block]	The disclosure of hedge accounting.	disclosure: IFRS 7 22 – Expiry date 2021-01-01

ifrs-full	DisclosureOfHedgeAccountingDiseIosm	se Line items
	of detaile informati about hec [line item	ed represent on concepts lges included in a
ifrs-full	DisclosureOfHetdbteAccountingIDibteosur of detaile informati about hec [table]	disclosing information information if RS 7 22 – Expiry date
ifrs-full	DisclosureOfHdtextEnblidg&ggregDisdIoSen of how en aggregate interests in similar entities [t block]	ntity disclosure of how the entity aggregated IFRS 12 B3
ifrs-full	DisclosureOfHytpetibl@ctionary Reporting hyperinfl reporting [text bloc	ationardisclosure IAS 29 for financial Disclosures
ifrs-full	DisclosureOfImpairmentLossAfidsdosm impairme loss and reversal o impairme loss [abst	ent of ent
ifrs-full	DisclosureOfImtexit blead Loss A for Bod Schools and impairme loss and reversal of impairme loss [text block]	ent disclosure of IAS 36 126 impairment of loss and the ent reversal of

			Impairment loss; Reversal of impairment loss]	
ifrs-full	DisclosureOfImpairmentLos	A fid Relos ensail off impairment loss and reversal of impairment loss [line items]	nipairments oss represent concepts included 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	DisclosureOfIm <b>tabile</b> mentLos	ADdRdosnsalOff impairment loss and reversal of impairment loss [table]	nspetiethethetLoss' disclosing information related to impairment loss and the reversal of impairment loss.	T <b>dbsc</b> losure: IAS 36 126
ifrs-full	DisclosureOfImpairmentLos	SR Exisghisude or Re impairment loss recognised or reversed for cash- generating unit [abstract]	eversedAbstract	
ifrs-full	DisclosureOfImpairmentLos	SR Disghised Ov Ro impairment loss recognised or reversed for cash- generating unit [line items]	veisse dileins Item represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members	s

ifrs-full	loss recog or re for c gene	bised or hised or Reserved irment d gnised re versed ir ash- lo rating re [table] or g	lisclosing	disclosure: IAS 36 130 d ii
ifrs-full		irment di sets [text for k] ir	The entire lisclosure for the mpairment of ussets.	disclosure: IAS 36 Disclosure
ifrs-full		me tax d	The entire lisclosure for ncome taxes.	disclosure: IAS 12 Disclosure
ifrs-full	meas of fa of go or se recei other instru grant durir	direct d surement ir ir value al bods ir rrvices re ived, th r equity o uments ir ted g ng period m block] o y g g so re co f c f c f c f c f c f c f c f c f c	DiffeoodsOrServise lisclosure of nformation about ndirect, by eference to he fair value of the equity nstruments granted, neasurement of the fair value of goods or services eceived as consideration for the entity's other equity nstruments ie other han share options).	vdixxsIRsueeivedOtherEquityInstrumer IFRS 2 47 b
ifrs-full	DisclosureOfInderetchMeksuremEitsC		DhGoodsOrSer lisclosure of	wixxsRsuceivedSharebasedPaymentA IFRS 2 47 c

		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	DisclosureOfInderetcoMeasurer	n <b>DisOlfFaire</b> Value of indirect measurement	DifeoodsOrSer disclosure of information	<b>disssReuei</b> vedShareOptionsGranted IFRS 2 47 a
		of fair value of goods or services	about indirect, by reference to	
		received, share options granted during period	the fair value of the equity instruments granted,	
		[text block]	of the fair value of	
			goods or services received as	
			consideration for the entity's share options.	
ifrs-full	DisclosureOfInformationAbou	t <b>DistrivisiesSob</b> je information	ctToRateRegul	ationAbstract
		about activities		
		subject to rate regulation [abstract]		
ifrs-full	DisclosureOfIn formationkAbou			
		information	disclosure of	IFRS 14

		about activities subject to rate regulation [text block]	information about activities subject to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/ or approval by a rate regulator.	Explanation of activities subject to rate regulation
ifrs-full	DisclosureOfInformationAbou		-	ationLineItems
ifrs-full	DisclosureOfInfableationAbou	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.	atissallashtee:
1115-1UII		information about activities subject to rate regulation [table]	disclosing information related to activities subject to rate regulation.	IFRS 14 Explanation of activities subject to rate regulation
ifrs-full	DisclosureOfInformationAbou	t <b>AgailadtureabF</b> rainformation about agricultural	oduceAbstract	

		produce [abstract]		
ifrs-full	DisclosureOfIn formationkAbo	ant Ministrature and Pt	- The Evolanate	
		information about agricultural produce [text block]	disclosure of information about agricultural produce. Agricultural produce is the harvested produce of the entity's biological assets. [Refer: Biological assets]	IAS 41 46 b ii
ifrs-full	DisclosureOfInformationAbo		ollincelitienektems	5
		information about agricultural produce [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIn <b>fabha</b> tionAbo	out Againatureabler information about agricultural produce	roBubedable disclosing information related to agricultural	disclosure: IAS 41 46 b ii
		[table]	produce.	
ifrs-full	DisclosureOfInformationAb		·	n ToRegulatory Deferral Account
1113-1411		information about amounts recognised in relation to regulatory deferral account	giliscumentation	

			balances [abstract]		
ifrs-full	DisclosureOfIr	forthtimt About	+IN involvent trill entry	ThedInRelation	n <b>Tisk kysula</b> tory Deferral Account Balar
			information about amounts recognised in relation to regulatory deferral account balances [text block]	disclosure of information about amounts recognised in relation to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	IFRS 14 Explanation of recognised amounts
ifrs-full	DisclosureOfIn	IformationAbou	t <b>AisclostsReet</b> os	histed IteRestation	n ToRegulatory Deferral Account Balar
			information about amounts recognised in relation to regulatory deferral account balances [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIn	fableationAbou	t <b>AisclostsReet</b> of	• Siskedlu Relation	n <b>Tisk kysulat</b> ory Deferral Account Balar
			information about amounts recognised in relation to regulatory deferral account balances [table]	disclosing information related to amounts recognised in relation to regulatory deferral account balances.	IFRS 14 Explanation of recognised amounts
ifrs-full	DisclosureOfIn	formationAbou	t <b>Pinclosts Float</b> information about amounts	AffectedStateme	ntOfComprehensiveIncomeAsResul

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		that affected		
		statement of		
		comprehensive		
		income		
		as result		
		of hedge		l
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		[abstract]		1
ifrs-full	DisclosureOfIn formationk			nd AtlanmarehensiveIncomeAsResul
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			fected the	l
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		of hedge as	s a result	1
			f hedge	
			counting.	1
ifrs-full	DisclosureOfInformation	About Paischosts Ehaft Affe	Extended at the second s	ntOfComprehensiveIncomeAsResul
			present	r r
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			cluded in a	
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110			isclosing	IFRS 7 24C
			formation	
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·c 6.11	Di-1- www.Offmformation			
ifrs-full	DisclosureOfInformation	About <b>Dotts on dated</b> Struc	cturedEntities	Abstract
		Information		

			about consolidated structured entities [abstract]			
ifrs-full	DisclosureOfInf	<b>fennataa</b> kAbou	tDisuslokidatedSt information about consolidated structured entities [text block]	trfibeuredEntities disclosure of information about consolidated structured entities. [Refer: Consolidated structured entities [member]]	sEispelansattery IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities	
ifrs-full	DisclosureOfInf	formationAbou			sLineItems	
			information about consolidated structured entities [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.		
ifrs-full	DisclosureOfInf	fableationAbou		u Sucherend Entities	a diasteleo sure:	
			information about consolidated structured entities [table]	disclosing information related to consolidated structured entities.	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities	
ifrs-full	DisclosureOfInf	formationAbou	tDisclioExpoofine information about credit exposures designated as measured	esDesignatedAs	MeasuredAtFairVa	ilueThroughP

	at fair va through profit or [abstrac	loss
ifrs-full	DisclosureOfIn forsthalionkAboutDiscliofEr informa about cr exposur designat as meas at fair v through or loss [ block]	editinformationesabout creditredexposuresureddesignatedalueas measuredprofitat fair value
ifrs-full	informa about cr exposur designat as meas at fair v through or loss [ items]	edit concepts es included in a red table. These ured concepts alue are used profit to disclose line reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfIn <b>fable</b> ationAbout <b>Disclio</b> Ea informa about cr exposur designat as meas at fair v through or loss [	edit information es related red to credit ured exposures alue designated profit as measured
ifrs-full	DisclosureOfInformationAbout <b>DisclioR</b> informa about cr risk that arises fr contract within s	edit om s

			of IFRS 17	l	I	
			[abstract]			
ifrs-full	DisclosureOfIr	fermationkAbou	E 3	ThisesFromCo	nttimether Within Sci	opeOfIFRS17Explan
1115-1011			information about credit risk that arises from contracts within scope of IFRS 17 [text block]	disclosure of information about credit risk that arises from contracts within the scope of IFRS 17.	IFRS 17 131 – Effective 2021-01-01	
ifrs-full	DisclosureOfIr	formationAbour	t <b>DieclioRusk</b> Tha	Arine sterner Con	ntractsWithinSc	opeOfIFRS17LineIte
			information about credit risk that arises from contracts within scope of IFRS 17 [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.		- -
ifrs-full	DisclosureOfIr	fable ation Abou				opeOfIFRS17Table
			information about credit risk that arises from contracts within scope of IFRS 17 [table]	disclosing information related to credit risk that arises from contracts within the scope of IFRS 17.	IFRS 17 131 – Effective 2021-01-01	
ifrs-full	DisclosureOfIr	formationAbou		tPlansAbstract		-
			information about defined benefit plans [abstract]			
ifrs-full	DisclosureOfIr	i <b>ferinbliceik</b> Abou	tÐisplosææs Б£p information about employees [text block]	laihetory disclosure of information about employees.	common practice: IAS 1 10 e	

ifrs-full	DisclosureOfIn formationkAboutF	Distictlyssletectoria	g <b>Rbl</b> ationshipsD	distribution and the second se
	ir a h re d a u u a ir b re	information about entity's hedging relationships directly affected by uncertainty arising from interest rate benchmark reform [text block]	disclosure of information about the entity's hedging relationships that are directly affected by the uncertainty arising from interest rate benchmark reform.	IFRS 7.24H
ifrs-full	DisclosureOfInformationAboutF	Disputotead R cofos	gnitionOfContra	ctualServiceMarginInProfitOrLossA
	in ai e re o se n p	information about expected recognition of contractual service margin in profit or loss [abstract]		
ifrs-full				atisellServiceMarginInProfitOrLossI
	al e: re o se n p [t	expected recognition of contractual service margin in profit or loss [text block]	disclosure of information about the expected recognition of the contractual service margin in profit or loss. [Refer: Contractual service margin [member]]	IFRS 17 109 – Effective 2021-01-01
ifrs-full	in a e: re o so	information about expected recognition of contractual service margin in	shiniori@ff&ontra represent concepts included in a table. These concepts are used to disclose reportable	actualServiceMarginInProfitOrLossI

		profit or loss [line items]	information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIn <b>fable</b> ationAbo	ut <b>DisputotadR exfo</b> information about expected recognition of contractual service margin in profit or loss [table]	disclosing information related to the expected	adisallõstariceMarginInProfitOrLossT IFRS 17 109 – Effective 2021-01-01
ifrs-full	DisclosureOfIn fextbaliotkAbo	information about interests in structured entity [text block]	disclosure of qualitative and quantitative information about the entity's interests in structured entities, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed.	IFRS 12 26
ifrs-full	DisclosureOfIn fextbalioukAbo	ut <b>ØisscManngen</b> fic information about key management personnel [text block]	entre	practice: IAS 1 10 e

	of entity or parent [member]]	
ifrs-full	DisclosureOfIn formblionkAbou DiquidistyrA man geneentsGuaran texa0mDetherCommitmentsWit information disclosure of about information e liquidity about arrangements, liquidity guarantees arrangements, or other guarantees commitments or other with third commitments parties that fair value may affect parties that fair value or risk of the fair value interests in or risk of structured the entity's entities [text interests in block] structured entities. [Refer: Guarantees [member]]	hThird
ifrs-full	DisclosureOfIn <b>forthblink</b> About <b>MistUnity</b> Rrow[1e <b>OND</b> efinedBene <b>fit@biser</b> tionExplanatory information about information maturity about the profile of maturity defined profile of benefit a defined obligation [text block] obligation. This will include the weighted average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of	

				the benefit payments. [Refer: Defined benefit obligation, at present value]	
ifrs-full	DisclosureOfIr	formation Abou			nslissedstoneAllocatingTransactionPric
			information about methods, inputs and assumptions used for allocating transaction price [text block]	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	DisclosureOfIn		t <b>MistHoslsTeputts</b> information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	Aihd Assumption disclosure of information about the methods, inputs and assumptions used for assessing whether an estimate of variable consideration is constrained.	n <b>slišsedsfime</b> AssessingWhetherEstimat IFRS 15 126 b
ifrs-full	DisclosureOfIn	f <b>e≂nhatiœik</b> Abou	t <b>MistHoslsTeputts</b> information about methods, inputs and assumptions used for determining transaction price [text block]	Aline Assumption disclosure of information about the methods, inputs and assumptions used for determining the transaction price in contracts with customers.	n <b>slissedsfund</b> DeterminingTransactionP IFRS 15 126 a

ifrs-full	DisclosureOfIn formationkAboutDistlosistaputtsAindAssumptionslistedsureMeasuringObligat	tions
	information about information about information methods, about the inputs and methods, assumptions inputs and used for assumptions measuring used for obligations measuring for returns, obligations refunds and for returns, refunds and other similar obligations in contracts with customers.	
ifrs-full	DisclosureOfIn formationAbou tDiscillasutepfoachForAssociatesAbstract information about overlay approach for associates [abstract]	
ifrs-full	DisclosureOfIn <b>fextualized</b> About <b>DiscillaguAppf</b> oa <b>dHe</b> orAssociate <b>sHsqilannte</b> rry information disclosure of about overlay information – Effective approach for associates overlay application of [text block] approach for associates.	
ifrs-full	DisclosureOfIn formationAboutDiscillasuteppioa differitesseciatesLineItems information about overlay approach 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	DisclosureOfIn fabilitationAboutDiscillasutappfoaStefierdAtssociatesIfabilitesure:	

			associates [table]	the overlay approach for associates.	application of IFRS 9
ifrs-full	DisclosureOfIn	iformationAbou	tDiscillagutopfor information about overlay approach for joint ventures [abstract]	achForJointVen	turesAbstract
ifrs-full	DisclosureOfIn	1 <b>fe≂mbiœk</b> Abou	tDiscillagutopfor information about overlay approach for joint ventures [text block]	adlHeorJointVen disclosure of information about the overlay approach for joint ventures.	tudiss: Explanatory IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfIr	IformationAbou	tDiscillasutopfor information about overlay approach for joint ventures [line items]	athfioiloins Ven represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	turesLineItems
ifrs-full	DisclosureOfIn	1 <b>fabh</b> ationAbou	tDiscillagutopfor information about overlay approach for joint ventures [table]	<b>Schodldint</b> Ven disclosing information related to the overlay approach for joint ventures.	tudisscTablure: IFRS 4 39M – Effective on first application of IFRS 9
ifrs-full	DisclosureOfIn	iformationAbou	tDischonary 6fe information about temporary exemption from IFRS 9 for associates [abstract]	mptionFromIFF	S9ForAssociatesAbstract

ifrs-full	DisclosureOfIr	<b>ferination</b> kAbou	t Dischostary 6 fe	mipteonFromIFF	<b>Sourchastic States</b> Explanatory
			information	disclosure	IFRS 4 39J –
			about	information	Expiry date
			temporary	about the	2021-01-01
			exemption	temporary	
			from IFRS 9	exemption	
			for associates	from IFRS 9	
			[text block]	for associates.	
ifrs-full	DisclosureOfIr	IformationAbou		-	S9ForAssociatesLineItems
			information	represent	
			about	concepts	
			temporary	included in a	
			exemption	table. These	
			from IFRS 9	concepts	
			for associates	are used	
			[line items]	to disclose	
				reportable	
				information	
				associated	
				with domain	
				members	
				defined in	
				one or many	
				axes of the	
				table.	
ifrs-full	DisclosureOfIr	fableationAbou			<b>Sector Ausso</b> ciates Table
			information	disclosing	IFRS 4 39J –
			about	information	Expiry date
			temporary	related to the	2021-01-01
			exemption from IFRS 9	temporary	
			for associates	exemption from IFRS 9	
			[table]	for associates.	
ifrs-full	DisclosureOfIr	iformationAbou	tilleschosary like information	mptionFromIFF	S9ForJointVenturesAbstract
			about		
			temporary		
			exemption		
			from IFRS		
			9 for joint		
ifrs-full	DisclosureOffr	fextibio	9 for joint ventures [abstract]	nfibteonFromIFF	
ifrs-full	DisclosureOfIr	i <b>fermbionk</b> Abou	9 for joint ventures [abstract] t <b>Dischowary</b> 6fe		
ifrs-full	DisclosureOfIr	1 <b>ferantatiwak</b> Abou	9 for joint ventures [abstract] tDischostaryEffe information	disclosure of	IFRS 4 39J –
ifrs-full	DisclosureOfIr	f <b>ennalioak</b> Abou	9 for joint ventures [abstract] tDischonary 6fe information about	disclosure of information	IFRS 4 39J – Expiry date
ifrs-full	DisclosureOfIr	t <b>fe≂ntaliœk</b> Abou	9 for joint ventures [abstract] tDischonary 6fe information about temporary	disclosure of information about the	IFRS 4 39J –
ifrs-full	DisclosureOfIr	i <b>fe¤nbiœk</b> Abou	9 for joint ventures [abstract] tDischonary 6fe information about	disclosure of information	Expiry date

	ventures [text9 for jointblock]ventures.
ifrs-full	DisclosureOfIn formationAbou <b>DisclosureOfIn formationAbou  DisclosureOfIn formationAbou  Disclose  Disclo</b>
ifrs-full	DisclosureOfIn fableationAbout DischosuryEfter SptiodFleomIFR S9EctorSumeVenturesTable information disclosing IFRS 4 39J – about information Expiry date temporary related to the exemption temporary from IFRS exemption 9 for joint from IFRS ventures 9 for joint [table] ventures.
ifrs-full	DisclosureOfIn formationAbout DisclosureQofn ditionsOfHedgingInstrumentsAndHowTheyAffectF information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]
ifrs-full	DisclosureOfIn formationkAbout DisclosureOfIn disclosure of about information disclosure of about information terms and about the conditions terms and of hedging conditions instruments of hedging and how they affect future and how cash flows they affect [text block] future cash flows. [Refer:]

			Hedging instruments [member]]	
ifrs-full	DisclosureOfInformationAl	bout Discrissand Con- information about terms and conditions of hedging instruments and how they affect future cash flows [line items]	dltionsi@fhledgin represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ngInstrumentsAndHowTheyAffectF
ifrs-full	DisclosureOfIn fableationA			nglssskoumentsAndHowTheyAffectFi
		information about terms and conditions of hedging instruments and how they affect future cash flows [table]	disclosing information related to the terms and conditions of hedging instruments and how they affect future cash flows.	IFRS 7 23A
ifrs-full		information about unconsolidated structured entities controlled by investment entity [abstract]		tiesControlledByInvestmentEntityAt
ifrs-full	DisclosureOfIn formationkAl	bout Disconsolidated information about unconsolidated structured entities controlled by investment entity [text block]	disclosure of information	tidisChonnodledByInvestmentEntityEx IFRS 12 19F

	Disclosure of investment entities [text block]; Unconsolidated structured entities [member]]
ifrs-full	DisclosureOfIn formationAboutDisconsolidated SinecitenedEntitiesControlledByInvestmentEntityLi information represent about concepts unconsolidated included in a structured table. These entities concepts controlled by are used investment to disclose entity [line reportable items] information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfIn fableationAbout Disclosofiedafed SthueduledEntitidisClosureOfIn fableationAbout information disclosing disclosing about information unconsolidated related to structured unconsolidated entities structured controlled by entities investment controlled entity [table] by the investment entity.
ifrs-full	DisclosureOfIn formationAboutDisconsolidatedSubsidiariesAbstract information about unconsolidated subsidiaries [abstract]
ifrs-full	DisclosureOfIn formation About Disclosofiedafe dShbsidiariesEx planatomyre: information disclosure of iFRS 12 19B about information unconsolidated about subsidiaries unconsolidated [text block] Exblock] IFRS 12 19B about information unconsolidated subsidiaries. [Refer:

	Subsidiaries [member]]
ifrs-full	DisclosureOfInformationAboutDisconsolidated SubsidianiesLineItems
1115-1uii	Discrosure of mation About information       represent concepts         about about included in a subsidiaries       table. These         [line items]       concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfInfahleationAboutDisconsoledafedSubsidilariesTablesclosure:
1115-1411	information disclosing information about information unconsolidated related to subsidiaries unconsolidated [table] subsidiaries.
ifrs-full	DisclosureOfInformationForEachiMatosriadIonpairmentLossRecognisedOrReversedForIndividualAs
	information for impairment loss recognised or reversed for individual asset or cash- generating unit [abstract]
ifrs-full	DisclosureOfIn for the two biodes of two biodes

				or reversed.	
				[Refer:	
				Goodwill;	
				Impairment	
				loss; Reversal	
				of impairment	
				loss; Cash-	
				generating units	
				[member]]	
ifrs-full	DisclosureOfIr	formationForF	This Apparing Loop		ognisedOrReversedForIndividualAs
1115-1u11	DisclosureOffi	normation of Ea	information	represent	ognisedorikeversedrorindrviddalAs
			for	concepts	
			impairment	included in a	
			loss	table. These	
			recognised	concepts	
			or reversed	are used	
			for individual	to disclose	
			asset or cash-	reportable	
			generating unit [line	information associated	
			items]	with domain	
			itemsj	members	
				defined in	
				one or many	
				axes of the	
				table.	
ifrs-full	DisclosureOfIr	fableationForE	a Eristatos rind lonfp	a <b>Strhedt</b> Il <b>o</b> ssRed	agisaisost@eReversedForIndividualAs
			information	disclosing	IAS 36 130
			for	information	
			impairment	related to an	
			loss	individual	
			recognised	asset or	
			or reversed for individual	a cash-	
			asset or cash-	generating unit, for	
			generating	which an	
			unit [table]	impairment	
			[	loss has been	
				recognised or	
				reversed.	
ifrs-full	DisclosureOfIr	formationForIn	dDisclassArssotO	rCashgenerating	UnitWithSignificantAmountOfGoo
			information		_
			for cash-		
			generating		
			units		
			Lobotroot		
			[abstract]		
ifrs-full	DisclosureOfIr	f <b>exmation</b> kForIn	dDisclastArssotO		uisit With Significant Amount Of Good
ifrs-full	DisclosureOfIr	fontnblimkForIn	dDisduaduarssotO information	disclosure of	<b>UnsittWithtS</b> ignificantAmountOfGoo IAS 36 134
ifrs-full	DisclosureOfIr	<b>formationk</b> ForIn	dDisclastArssotO		

		units [text block]	generating units. [Refer: Cash- generating units [member]]	
ifrs-full	DisclosureOfInforr	nationForIndiviseduas	2 33	gUnitWithSignificantAmountOfGoo
1115-1u11	DisclosureOrinion	information for cash- generating units [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	DisclosureOlimati	teationForIndUxsdiastArssof( information for cash- generating units [table]	Dr <b>Sashguh</b> erating disclosing information related to cash- generating units.	g <b>UisitMsithS</b> ignificantAmountOfGoo IAS 36 134
ifrs-full	DisclosureOfInfer	hatimatsufficiantalogerenat	2 admaciliationOf	C <b>dassbssDæte</b> rminedForFairValueMea
		information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]	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	DisclosureOfIn <b>form</b>	nblicentSuffic DistaloBerenotR information sufficient to permit reconciliation	disclosure of information sufficient to	C <b>dassessDort</b> erminedForFairValueMea IFRS 13 94

			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	DisclosureOfin	I I O FINALOUIS UITIC	information sufficient	disclosure of information	ClassesDaterminedForFairValueMea IFRS 13 94
			to permit reconciliation of classes	sufficient to permit the reconciliation	
			determined for fair value	of classes of liabilities	
			measurement to line items	determined for fair value	
			in statement of financial	measurement to the line	
			position, liabilities	items in the statement	
			[text block]	of financial position.	
ifrs-full	DisclosureOfIn	f <b>ermbticek</b> ThatI			adits: To furtuate Changes In Liabilities
			information that enables users of financial	disclosure of information that enables users of	IAS 7 44A
			statements to evaluate	financial statements	
			changes in liabilities arising from	to evaluate changes in liabilities	
			financing activities [text	arising from financing	
			block]	activities, including	
				both changes arising from cash flows	
				and non- cash changes.	
				[Refer: Liabilities	
				arising from	

			financing activities]		
ifrs-full	DisclosureOfInitialApplication			bstract	
	a s iii	of initial application of tandards or nterpretations abstract]			
ifrs-full	DisclosureOfInitialApplication	<b>DíStanslane</b> lsOr	l <b>hterpiteani</b> onsL	ineItems	
	a s iii	of initial application of tandards or nterpretations 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	DisclosureOfInitable.pplication@	<b>DiSchoslane</b> lsOr of initial	EstehrpdetketionsT disclosing	adbilseclosure: IAS 8 28	
	a s in	application of tandards or nterpretations table]	information related to the initial application of standards or interpretations.		
ifrs-full	DisclosureOfInputsToMethods		eContractsWith	nScopeOfIFRS1	7Abstract
		of inputs to nethods used o measure contracts vithin scope of IFRS 17 abstract]			
ifrs-full	DisclosureOfInpertsToldekthodsW				7Explanatory
	n to c w	of inputs to nethods used o measure contracts vithin scope of IFRS 17	disclosure of the inputs to the methods used to measure contracts	IFRS 17 117 a – Effective 2021-01-01	
		text block]	within the		

	scope of IFRS 17.
ifrs-full	DisclosureOfInputsToMethods DisclosureOfInputsToMethods of inputs to represent methods used to measure concepts of IFRS 17 are used [line items] to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfIn pable oMethods UbisdTosMreasure Schutdadts Within ScopeOffFRS17Table of inputs to disclosing IFRS 17 117 methods used information a – Effective to measure related to the contracts inputs to the within scope of IFRS 17 [table] contracts within the scope of IFRS 17.
ifrs-full	DisclosureOfIn strxumentsWithP DescriptionureD TheiveEffectNotificeIndecidenCalculationOfDilutedEa         of       description of         instruments       instruments         with potential       (including         future dilutive       contingently         effect not       issuable         included in       shares)         calculation       that could         of diluted       potentially         earnings per       dilute basic         share       earnings per         share in the       future, but         were not       included         included       in the         calculation       of diluted         earnings per       share in the         future, but       were not         included       in the         calculation       of diluted         earnings per       share in the         future, but       were not         included       in the         calculation       of diluted         earnings per       share because         they are       they are

			antidilutive for the period(s) presented.	
ifrs-full	DisclosureOfInsuxandoContrac	tElisqlianatory 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	DisclosureOfInstarandoPkemiu			common
		of insurance premium revenue [text block]	disclosure of insurance premium revenue. [Refer: Revenue]	practice: IAS 1 10 e
ifrs-full	DisclosureOfIn <b>starathdoRk</b> skEx	plaisclosyare 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	A <b>Disticlos</b> ure of detailed information about intangible assets [abstract]		
ifrs-full	DisclosureOfInttangibllackssets	ADd:GboxdweillEx of intangible assets and goodwill [text block]	pTheatory disclosure of intangible assets and goodwill. [Refer: Intangible assets and goodwill]	common practice: IAS 1 10 e

ifrs-full	DisclosureOfIntterxgiblee4kssetsI	Expischasory of intangible assets [text block]	The entire disclosure for intangible assets.	disclosure: IAS 38 Disclosure
ifrs-full	DisclosureOfIntangibleAssetsI	Disktemere 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	AltsclokInEntity of intangible assets material to entity [abstract]	yAbstract	
ifrs-full	DisclosureOfIntaxgibllee4kssets	MatsclakTorEntity of intangible assets material to entity [text block]	yExplanatory disclosure of intangible assets that are material to the entity. [Refer: Intangible assets material to entity]	disclosure: IAS 38 122 b
ifrs-full	DisclosureOfIntangibleAssets	AtsclokInEntity of intangible assets material to entity [line items]	yLinelitemss represent concepts included in a table. These concepts are used to disclose reportable information associated with domain	

ifrs-full	DisclosureOfIn <b>ttaibge</b> bleAssets!	AltsclakToEntity of intangible assets material to entity [table]	members defined in one or many axes of the table. <b>Sahk</b> dule disclosing information related to intangible assets that are material to the entity.	disclosure: IAS 38 122 b
ifrs-full	DisclosureOfInttabgebleAssets	<b>abisc</b> losure of detailed information about intangible assets [table]	Schedule disclosing information related to details of intangible assets.	disclosure: IAS 38 118
ifrs-full	DisclosureOfIntangibleAssets	WishdstingiteU of intangible assets with indefinite useful life [abstract]	sefulLifeAbstra	ct
ifrs-full	DisclosureOfIn <b>tangible</b> Assets	<b>Wischdstim</b> iteU of intangible assets with indefinite useful life [text block]	sefulLifeExplar disclosure of intangible assets with an indefinite useful life. [Refer: Intangible assets with indefinite useful life]	atisolosure: IAS 38 122 a
ifrs-full	DisclosureOfIntangibleAssets	<b>Wits Ends fine</b> ite U of intangible assets with indefinite useful life [line items]	sEfnH itterhineIte represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members	ems

ifrs-full	DisclosureOfInttanbgebleAssets	<b>Woths Endsoffre</b> iteU of intangible assets with indefinite useful life [table]	defined in one or many axes of the table. ssthutdfuteTable disclosing information related to intangible assets with an indefinite useful life.	disclosure: IAS 38 122 a
ifrs-full	DisclosureOfIntteretsbExcelenseE	x <b>placktsry</b> e of interest expense [text block]	The disclosure of interest expense. [Refer: Interest expense]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfIntteretsbliocokmeEx	<b>Dissibsupta</b> nato of interest income (expense) [text block]	offyhe disclosure of interest income and expense. [Refer: Interest income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfIntteretsbllocdameEx	pDiscritomyre of interest income [text block]	The disclosure of interest income. [Refer: Interest income]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfIntteretsblltolekindsE	x <b>Planhtony</b> e of interest in funds [text block]	The entire disclosure for the entity's interest in decommissioni restoration and environmental rehabilitation funds.	disclosure: IFRIC 5 Consensus ng,
ifrs-full	DisclosureOfIntteretsbslbrokssoci	atessEtoplareatory of interests in associates [text block]	The disclosure of interests in associates. [Refer:	disclosure: IFRS 12 2 b ii

	Associates [member]]
ifrs-full	DisclosureOfIn teretsbilbckointArfäisgensentsExpTahatory of interests in joint arrangements [text block] A joint arrangement is an arrangement of which two or more parties have joint control.
ifrs-full	DisclosureOfIntteretsbilbn@therEnDitsekEsxpetanfatofFyhe entire interests in other entities [text block] other entities. disclosure for other entities.
ifrs-full	DisclosureOfIn tteretsbilinSkubsid ibitssExsphenator fThe disclosure: interests in subsidiaries interests in [text block] [Refer: Subsidiaries [member]]
ifrs-full	DisclosureOfIn teretsblbtlkincon sbligtatex18 tructur rEtlEntitiesExpl adiatelogure: interests in disclosure IFRS 12 2 b interests in unconsolidated of interests iii in structured entities [text block] that are not controlled by the entity (unconsolidated structured entities). [Refer: Unconsolidated structured entities].
ifrs-full	DisclosureOfIntexitrlifindancialREpisclixgExplanatibeyentire disclosure: of interim disclosure IAS 34 financial for interim Content of an interim [text block] reporting. financial report
ifrs-full	DisclosureOfInternalCreditExp <b>DiscdosAbs</b> tract of internal

	credit grades [abstract]
ifrs-full	DisclosureOfIn tterxtabCrektitExp DiscretoExpelantatoFlue example: internal credit disclosure of internal - Expiry data block] credit grades. [Refer: example: Internal IFRS 7 36 c credit grades [text block] = Expiry data 2021-01-01, [Refer: example: Internal IFRS 7 36 c credit grades [text block] = Expiry data 2021-01-01, [Refer: example: Internal IFRS 7 36 c
ifrs-full	DisclosureOfIn ternalCreditExp DiscreteStine lot multiplication states internal credit represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfIn tableICreditExpDiscesTableof internal credit disclosing IFRS 7 IG25 grades [table] information - Expiry data 2021-01-01, internal credit grades. IFRS 7 36 c - Expiry data 2021-01-01
ifrs-full	DisclosureOfIn <b>textorliosE</b> xplan <b>Disc</b> Josure of inventories [text block] The entire disclosure for inventories. disclosure for inventories.
ifrs-full	DisclosureOfIn <b>text/bloot</b> Contra <b>distributicesEx</b> fillenatory common practice: IAS investment disclosure of investment liabilities contracts [text block] liabilities. [Refer: Investment contracts liabilities]
ifrs-full	DisclosureOfIn <b>vestiblestE</b> ntitie <b>Displosatory</b> The disclosure: investment disclosure of investment

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

		information about investment property [line items]	concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIn <b>¢æstm</b> entPrope	rtlyTatlbsure of detailed information about investment property [table]	Schedule disclosing information related to details of investment property.	disclosure: IAS 40 32A
ifrs-full	DisclosureOfIn <b>textrhbotk</b> Acco	united log rubing investments accounted for using equity method [text block]	<b>quit</b> yMethodE: disclosure of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	practice: IAS 1 10 e
ifrs-full	DisclosureOfIn <b>textrhemt</b> kOthe	r DiaolosuestionEr investments other than investments accounted for using equity method [text block]	t <b>EAe</b> countedFo disclosure of investments other than investments accounted for using the equity method. [Refer: Investments other than investments accounted for using equity method]	r <b>UsingEq</b> uityMethodExplanatory practice: IAS 1 10 e

ifrs-full	DisclosureOfIsstærd6aputralExp	l <b>Diatdoy</b> ure of issued capital [text block]	The disclosure of issued capital. [Refer: Issued capital]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfJointOperationsA	<b>Bisato</b> sure of joint operations [abstract]		
ifrs-full	DisclosureOfJoteMDptwationsE	x <b>planktsuy</b> e of joint operations [text block]	The disclosure of joint operations. [Refer: Joint operations [member]]	disclosure: IFRS 12 B4 c
ifrs-full	DisclosureOfJointOperationsLi	Diltclosure 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	a <b>Dis</b> closure of joint operations [table]	Schedule disclosing information related to joint operations.	disclosure: IFRS 12 B4 c
ifrs-full	DisclosureOfJointVenturesAbs	t <b>Paist</b> closure of joint ventures [abstract]		
ifrs-full	DisclosureOfJointWehltudesExp	Diatogure 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

· c c 11			· · ·	1	-
ifrs-full	DisclosureOfJointVenturesL	Jine <b>Dasos</b> osure of joint ventures [line items]			
ifrs-full	DisclosureOfJo <b>intWe</b> nturesTa	TableDisclosure of joint ventures [table]	Schedule	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b	
ifrs-full	DisclosureOfLetesetPotepatyme	nent <b>sDisplosato</b> ry of lease prepayments [text block]	The disclosure of lease prepayments. [Refer: Prepayments]	common practice: IAS 1 10 e	
ifrs-full	DisclosureOfLetesetsEkqelanat	ator)Disclosure of leases [text block]	The entire disclosure for leases.	disclosure: IFRS 16 Presentation, disclosure: IFRS 16 Disclosure	
ifrs-full	DisclosureOfLiabilitiesMeas	surd <b>diAtRainVa</b> lueA of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]		nseparableThird	lpartyCreditEnhance
ifrs-full	DisclosureOfLiabilibisoMeas		disclosure of liabilities	Independent ind IFRS 13 98	lpartyCreditEnhance

			inseparable third-party credit enhancement [text block]	and issued with an inseparable third-party credit enhancement. [Refer: Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]]	
ifrs-full	DisclosureOfL	iabilitiesMeasur	diater and the second s	Addissited WithI represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	nseparableThirdpartyCreditEnhance
ifrs-full	DisclosureOfL	i <b>abbli</b> tiesMeasur	ediAtFaxinValue/ of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	AschedewithI disclosing information related to liabilities measured at fair value and issued with inseparable third-party credit enhancement.	ndepedrabilteeThirdpartyCreditEnhance IFRS 13 98
ifrs-full	DisclosureOfL	i <b>qenitlithæk</b> kExp	Dianisathoryure of liquidity risk [text block]	The disclosure of liquidity risk. [Refer: Liquidity risk [member]]	common practice: IAS 1 10 e

ifrs-full	DisclosureOfLigeridhigeR	liquidity risk	disclosure of	disclosure: IFRS 4 39 d
		of insurance contracts [text block]	information about the liquidity risk of insurance contracts. [Refer: Liquidity risk [member]; Types of insurance contracts [member]]	– Expiry date 2021-01-01
ifrs-full	DisclosureOfLotants Ashab	kdvancæiFolosuksExp	lainatory	common
		of loans and advances to banks [text block]	disclosure of loans and advances to banks. [Refer: Loans and advances to banks]	practice: IAS 1 10 e
ifrs-full	DisclosureOfLotæxst Ashab	common		
		of loans and advances to customers [text block]	disclosure of loans and advances to customers. [Refer: Loans and advances to customers]	practice: IAS 1 10 e
ifrs-full	DisclosureOfMajorCusto	omers AlDistraloture		
		of major customers [abstract]		
ifrs-full	DisclosureOfMajorCusto	omers <b>L Dist tanss</b> re of major customers [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many	

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

		axes of the table.
ifrs-full	DisclosureOfM <b>aabhi</b> tyAnalysis H <b>disDkosv</b> of matur analysis derivativ financia liabilitie [table]	titydisclosingIFRS 7 39 bforinformationverelated tolthe maturity
ifrs-full	DisclosureOfMaturityAnalysis of matur analysis financia assets he for mana liquidity [abstract	for l eld aging v risk
ifrs-full	DisclosureOfMatextibleAdalysis Horschoan of matur analysis financia assets he for mana liquidity [text blo	fora maturitylanalysis foreldfinancialagingassets heldvriskfor managing
ifrs-full	DisclosureOfMaturityAnalysis dof matur analysis financia assets he for mana liquidity [line iter	forconceptslincluded in aeldtable. Theseagingconceptsriskare used

ifrs-full	DisclosureOfM <b>table</b> tyAnalys	sis <b>Hdisteikosnee</b> alA	ss <b>StsHeelulE</b> orMe	ndesicksimeidityRiskTable
		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	DisclosureOfMaturityAnalys	sis HoisclopsidityRi of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]	skThatArisesFrc	omContractsWithinScopeOfIFRS17A
ifrs-full	DisclosureOfMaextibleatalys			ondisclotrantsWithinScopeOfIFRS17E
		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	DisclosureOfMaturityAnalys	sis <b>Hoisclosidity</b> Ri of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]	is <b>EThatiAerisse</b> sFree represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	omContractsWithinScopeOfIFRS17I
ifrs-full	DisclosureOfMaabletyAnalys	sis <b>Hðisclosidit</b> yRi of maturity		omischotrantsWithinScopeOfIFRS177 IFRS 17 132

		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	DisclosureOfMaturityAnal	of maturity analysis for non- derivative financial liabilities [abstract]		
ifrs-full	DisclosureOfMaturityAnal	ysis <b>HdisMondere</b> ivati of maturity analysis for non- derivative financial liabilities [line items]	vEfinateriadLiab represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	vilitiesLineItems
ifrs-full	DisclosureOfM <b>aabh</b> tetyAnal	ysis Hois Vondereivati of maturity analysis for non- derivative financial liabilities [table]	vSEliceandrialLiab disclosing information related to the maturity analysis for non- derivative financial liabilities.	idlinsiek (Tsabke: IFRS 7 39 a
ifrs-full	DisclosureOfMaturityAnal	ysis <b>OffSitlonureL</b> eas of maturity analysis of finance lease payments	ePaymentsRece	ivableAbstract

		receivable [abstract]		
ifrs-full	DisclosureOfM	ysis <b>DASinlasureL</b> eas of maturity analysis of finance lease payments receivable [text block]	e PagementsRece disclosure of a maturity analysis of finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.	i väisdeoFsxppeanatory IFRS 16 94
ifrs-full	DisclosureOfMaturityAnaly	ysis <b>Offsitionarel</b> eas of maturity analysis of finance lease payments receivable [line items]	ePayeritettsRece represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ivableLineItems
ifrs-full	DisclosureOfM <b>aabdit</b> yAnaly	ysis <b>Difficience</b> easo of maturity analysis of finance lease payments receivable [table]	eBayndaritsRece disclosing information related to the maturity analysis of finance lease payments receivable.	ivlibbleTeable: IFRS 1694
ifrs-full	DisclosureOfMaturityAnaly	ysis <b>OffOrferenting</b> Le of maturity analysis of operating lease	asePaymentsAb	stract

	payments [abstract]		
· C 11			11° k
ifrs-full	(D)(SpleratingLet of maturity analysis of operating lease payments [text block]	asdRaymentsExj 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.	phinahosyre: IFRS 16 97
ifrs-full	<b>OffSplexating</b> Lea of maturity analysis of operating lease payments [line items]	akiPayiteentsLin represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	eItems
ifrs-full	<b>OffSplerstin</b> gLea of maturity analysis of operating lease payments [table]	a Schaylmlents Tab disclosing information related to the maturity analysis of operating lease payments.	blæisclosure: IFRS 16 97
ifrs-full	<b>DAScidissce</b> untee of maturity analysis of undiscounted	<b>dCas</b> hOutflows disclosure of a maturity analysis	Td <b>Rejnsudte</b> aseDerecognisedFinancia IFRS 7 42E e

	to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	undiscounted cash outflows that would or may be required to repurchase derecognised financial assets or other amounts payable to the transferee in respect of transferred assets, showing the remaining contractual maturities of the entity's continuing involvement. [Refer: Undiscounted cash outflow required to repurchase derecognised financial assets; Other amounts payable to transferree in respect of transferree in respect of transferred assets]	
DisclosureOfMaturi	ityAnalysis <b>Offscre</b> unter of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee	dCashOutflows	FoRepurchaseDerecognisedFinancia
	DisclosureOfMaturi	DisclosureOfMaturityAnalysis DisclosureOfMatu	to repurchase derecognised financial assets or amounts required to required to required to required to required to required to required to amounts mespect of financial assets [text block]undiscounted cash outflows derecognised in nacial assets or assets for assets or transferred assets, showing the remaining contractual maturities of the entity's continuing involvement. [Refer: Undiscounted cash outflow required to repurchase derecognised financial assets, showing the remaining contractual maturities of the entity's continuing involvement. [Refer: Undiscounted cash outflow required to repurchase derecognised financial assets; Other assets]DisclosureOfMaturityAnalysisODisclosare of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or assetsCashOutflows' of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to

	assets [abstract]
ifra full	
ifrs-full	DisclosureOfMaturityAnalysis OffSclosureOfMaturityAnalysis of maturity represent analysis of concepts undiscounted included in a cash outflows table. These to repurchase derecognised are used financial to disclose assets or reportable amounts information payable to associated transferee with domain
	in respect of members transferred defined in assets [line one or many items] axes of the
	table.
ifrs-full	DisclosureOfM aabiity Analysis OffScidisscreamed (ScisbeDuleflows TdReparateaseDerecognisedFinancia of maturity disclosing analysis of information undiscounted related to cash outflows the maturity to repurchase analysis of derecognised undiscounted financial cash outflows assets or to repurchase amounts derecognised payable to financial transferee in respect of assets [table] transferee in respect of the transferred assets.
ifrs-full	DisclosureOfNatureAndExtentDiRestasureisingFromFinancialInstrumentsAbstract
	of nature and extent of risks arising from financial instruments [abstract]
ifrs-full	DisclosureOfN       ataxtelAlodExtent       OfiReislasulareising       FFbenFinanciall       ristrelocente       Explanatory         of nature       disclosure of       information       IFRS 7 31         and extent of       information       risks arising       that enables         from financial       users of       instruments       financial         [text block]       statements       statements       instruments

	biselectors OD stars And Extent (TOP) illustation       to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed.         [Refer:       Financial instruments, class         [member]]       [member]]
ifrs-full	DisclosureOfNatureAndExtentODiReislassArcising of nature and extent of risks arising from financial instruments [line items] [line item
ifrs-full	DisclosureOfN atableAndExtent ODfReiskestAreising of nature and extent of risks arising from financial instruments [table] from financial instruments.
ifrs-full	DisclosureOfN attaxteModExtent (DiRestassAreising of nature and extent of risks arising from insurance contracts [text block] FibenInsurance disclosure of information to evaluate extent of risks arising from insurance contracts. [Refer: Types of insurance

			contracts [member]]	
ifrs-full	0 a 0 a 2 0 a 2 0 0 0 0 0 0 0 0 0	<b>ARESSES</b> f nature nd extent f risks that rise from ontracts vithin scope f IFRS 17 abstract]	iseFromContrac	tsWithinScopeOfIFRS17Abstract
ifrs-full	0 ai 0 ai 0 ai 0 ai 0 ai 0 ai 0 ai 0 ai	<b>ORCENTION</b> f nature nd extent f risks that rise from ontracts vithin scope f IFRS 17 text block]	SelferomContrac disclosure of the nature and extent of risks that arise from contracts within the scope of IFRS 17.	tdWäthsin&copeOfIFRS17Explanator IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01
ifrs-full	0 ai 0 ai 0 ai 0 ai 0 ai 0 ai 0 ai 0 ai	<b>Mikiskis</b> (TileatAr f nature nd extent f risks that rise from ontracts vithin scope f IFRS 17 line items]	selficontection trace represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	tsWithinScopeOfIFRS17LineItems
ifrs-full		f nature nd extent	SaffredmContract disclosing information related to the nature and extent of risks that arise from contracts within the scope of IFRS 17.	tdWäthsin&copeOfIFRS17Table IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01

ifrs-full	DisclosureOfNatexte(	)fPotentialDrescuripTianCon	ns Elopeuences That	WosdbRuseltFromPaymentOfD
		of nature	description of	
		of potential	the nature of	
		income tax	the potential	
		consequences	income tax	
		that would	consequences	
		result from	that would	
		payment of	result from	
		dividend	the payment	
			of dividends	
			to the entity's	
			shareholders	
			in	
			jurisdictions	
			such as those	
			where income	
			taxes are	
			payable at	
			a higher or	
			lower rate if	
			part or all of	
			the net profit	
			or retained	
			earnings is	
			paid out as a	
			dividend to	
			shareholders of the entity,	
			or where	
			income	
			taxes may be	
			refundable	
			or payable if	
			part or all of	
			the net profit	
			or retained	
			earnings is	
			paid out as a	
			dividend to	
			shareholders	
			of the entity.	
			[Refer:	
			Retained	
			earnings]	
frs-full	DisclosureOfNeteAtsta	etð calue Att Eð bsut aðslæifæ Uni	it <b>libk</b> dersExplan:	atomynmon
		of net	disclosure	practice: IAS
		asset value	of the net	1 10 e
		attributable to	asset value	
		unit-holders	attributable to	
		[text block]	unit-holders.	

ifrs-full	DisclosureOfNetDefinedBene	net defined benefit	Abstract	
		liability (asset) [abstract]		
ifrs-full	DisclosureOfN ettl3te fihmelBene	net defined benefit liability (asset) [text block]	disclosure of a net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]	disclosure: IAS 19 140 a
ifrs-full	DisclosureOfNetDefinedBene			
		net defined benefit liability (asset) [line items]	represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfNettIDefinedBene	fi <b>DiatioistyA s</b> fer net defined benefit liability (asset) [table]	<b>Suthe</b> dule disclosing information related to the net defined benefit liability (asset).	disclosure: IAS 19 140 a
ifrs-full	DisclosureOfNetGrossAndRe	inDisctoSharatfo net, gross and reinsurer's share for amounts arising from insurance	. ,	ngFromInsuranceContracts

		ontracts bstract]		
ifrs-full	DisclosureOfNettextossAkdReinBir	setoShææffor	AmeountsArisin	gerombusuranceContractsExplanato
	net reii sha am aris ins cor blo	et, gross and insurer's are for nounts ising from surance ontracts [text ock]	disclosure of the net and gross amounts and the reinsurer's share for amounts arising from insurance contracts. [Refer: Types of insurance contracts [member]]	practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full				gFromInsuranceContractsLineItems
	reii sha am aris ins cor iter	insurer's are for nounts ising from surance ontracts [line ems]	represent concepts included 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	DisclosureOfNettaBiosSAndReinBis			
	reii sha am aris ins cor [tal	insurer's are for nounts ising from surance ntracts able]	disclosing information related to the net and gross amounts and to the reinsurer's share for amounts arising from insurance contracts.	practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	DisclosureOfNonadjustingEventBac		ıgPeriodAbstra	ct
		on-adjusting rents after	ļ	

	reporting period [abstract]
ifrs-full	DisclosureOfN dmatlhlstirkgEvenfDiAcftesRuppoftinfEfferiodExplan atixolosure: non-adjusting events after reporting period [text block] events after period. [Refer: Non- adjusting events after period. [Refer: Non- adjusting events after period [member]]
ifrs-full	DisclosureOfNonadjustingEvenftiAcftesRepoftingFreriotAftesnettems non-adjusting events after reporting period [line items] concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfN dnbdjustingEve nBiAchesRuppofti rSd huribud able non-adjusting disclosing events after information reporting related to period [table] non-adjusting events after the reporting period.
ifrs-full	DisclosureOfN dexobinedkingIn tereststation of non- of non- controlling of non- interests [text controlling block] interests. [Refer: Non- controlling interests]
ifrs-full	DisclosureOfNotextheredAssets DisdFostSteleAndDiscontinuedOppiscationsExplanat non-current disclosure for IFRS 5

		assets held for sale and discontinued operations	non-current assets held for sale and discontinued	Presentation and Disclosure
		[text block]	operations.	
ifrs-full	DisclosureOfNatextitikentiAssa	ets <b>DiEtkpossel Off</b> non-current assets or disposal groups classified as held for sale [text block]	ups€lassifiedA disclosure of non-current assets or disposal groups classified as held for sale. [Refer: Non- current assets or disposal groups classified as	s <b>Etendifior</b> SaleExplanatory practice: IAS 1 10 e
			held for sale]	
ifrs-full	DisclosureOfNatestAndCather	Explantswy4nfor of notes and other explanatory information [text block]	riflationExplanat disclosure of notes and other explanatory information as part of a complete set of financial statements.	todisclosure: IAS 1 10 e
ifrs-full	DisclosureOfNutextedral@okdWe			ther Exponty Instruments Explanatory
		of number and weighted average exercise prices of other equity instruments [text block]	disclosure of the number and weighted average exercise prices of other equity instruments (ie other than share options).	practice: IFRS 2 45
ifrs-full	DisclosureOfN <b>utextsdrl&amp;akl</b> We	of number and weighted average	disclosure of the number and weighted	htiseOpstice:sExplanatory IFRS 2 45 b
		exercise prices of share options [text block]	average exercise prices of share options. [Refer: Weighted	

			average [member]]	
ifrs-full	DisclosureOfNumberAn		mainingContrac	ctualLifeOfOutstandingShareOptions
		of number and weighted average		
		remaining		
		life of		
		outstanding share options		
		[abstract]		
ifrs-full	DisclosureOfNutexterland			tdisdlicka@eOutstandingShareOptions
		of number and weighted	disclosure of the number	IFRS 2 45 d
		average	and weighted	
		remaining	average	
		contractual life of	remaining contractual	
		outstanding	life of	
		share options	outstanding	
		[text block]	share options. [Refer:	
			Weighted	
			average [member]]	
ifrs-full	DisclosureOfNumberAn	dWeighteskAosuageRe		
		of number	represent	
		and weighted average	concepts included in a	
		remaining	table. These	
		contractual life of	concepts	
		outstanding	are used to disclose	
		share options	reportable	
		[line items]	information associated	
			with domain	
			members	
			defined in one or many	
			axes of the	
			table.	
ifrs-full	DisclosureOfNutablerAn			tdisdliofa0fOutstandingShareOptions
		of number and weighted	disclosing information	IFRS 2 45 d
		average	related to	
		remaining	the number	
		contractual life of	and weighted average	

	share optionscontractual[table]life ofoutstandingshare options.
ifrs-full	DisclosureOfO bjectivesPolicie AindRomesoesForManagingCapitalAbstract objectives, policies and processes for managing capital [abstract]
ifrs-full	DisclosureOfO tiextblexRolicie sAisdResoressets ForManagingCa pliatEosplanatory objectives, disclosure of IAS 1 134 policies and information processes for that enables managing users of capital [text financial block] statements to evaluate the entity's objectives, policies and processes for managing capital.
ifrs-full	DisclosureOfO bjectivesPolicie SAindRooresoes FbirMainagingCapitalLineItems objectives, represent policies and concepts included in a managing table. These capital [line concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfO bipeditivesPolicie bipectives, policies and processes for capital [table] policies and processes for policies and processes for policies and processes for policies and processes for processes for

			managing capital.	
ifrs-full	DisclosureOfOffsettingOfFina	nDiadAssuteAbst of offsetting of financial assets [abstract]	tract	
ifrs-full	DisclosureOfO <b>ffextthlg£k</b> fFina	nDiskAssetsAnd of offsetting of financial assets and financial liabilities [text block]	FilmencialLiabili disclosure of the offsetting of financial assets and financial liabilities. [Refer: Financial assets; Financial liabilities]	titisEkpslareatory IFRS 7 Offsetting financial assets and financial liabilities
ifrs-full	DisclosureOfOff <b>sætthig£k</b> fFina	mDiatAssetsExpl of offsetting of financial assets [text block]	afilatory disclosure of the offsetting of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOffsettingOfFina	n <b>DiadAssuts</b> Line of offsetting of financial assets [line items]	Iteims items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfOffableingOfFina	n <b>DiadAssets</b> Tabl of offsetting of financial assets [table]	eSchedule disclosing information related to the offsetting of financial assets.	disclosure: IFRS 7 13C

ifrs-full	DisclosureOfOffsettingOfFi	nanDiskliasbileties of offsetting of financial liabilities [abstract]	Abstract	
ifrs-full	DisclosureOfOff <b>sætthig6k</b> fFi	nan <b>DiskIliasbiile</b> ties of offsetting of financial liabilities [text block]	Ajblenatorydisclosure ofthe offsettingof financialliabilities.[Refer:Financialliabilities]	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOffsettingOfFi	nan <b>DiskIliasbile</b> ties of offsetting of financial liabilities [line items]	Initienteeness represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfOff <b>able</b> ingOfFi	of offsetting of financial liabilities [table]	Tableedule disclosing information related to the offsetting of financial liabilities.	disclosure: IFRS 7 13C
ifrs-full	DisclosureOfOperatingSegn	of operating segments [abstract]		
ifrs-full	DisclosureOfOpteratthlgSkegn	nen <b>DEschlanne</b> ory of operating segments [text block]	The disclosure of operating segments. [Refer: Operating segments [member]]	disclosure: IFRS 8 23

ifrs-full	DisclosureOfOperatingSegmer	<b>Discletteres</b> 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	DisclosureOfOptabltingSegmer	<b>Distribution</b> of operating segments [table]	Schedule disclosing information related to operating segments.	disclosure: IFRS 8 23
ifrs-full	DisclosureOfOttwrt4bsætkExpl	n Ditably sure of other assets [text block]	The disclosure of other assets. [Refer: Other assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOttwnChlmehtAsso	el9Eschdannetorfy other current assets [text block]	The disclosure of other current assets. [Refer: Other current assets]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtterChlmehtLiab	Discies Explanate other current liabilities [text block]	offyhe disclosure of other current liabilities. [Refer: Other current liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtteerfLiabeikitiesE	x <b>Planktouy</b> e of other liabilities [text block]	The disclosure of other liabilities. [Refer: Other liabilities]	common practice: IAS 1 10 e

ifrs-full	DisclosureOfOttextNoinchrrent A9isetsosuplanatoffyhe	common
	of other non- current assets [text block] disclosure of other non- current assets. [Refer: Other non-current assets]	practice: IAS 1 10 e
ifrs-full	DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO Disclosure non-current Disclosure non-current Disclosure non-current Disclosure non-current Disclosure non-current Disclosure Non-current Disclosure Disclosure Non-current Disclosure	common practice: IAS 1 10 e
ifrs-full	DisclosureOfO therOplocktingE XDissekExplanat offle of other disclosure operating of other expense [text operating block] expense. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO DisclosureOfO Of other Operating (expense) [text block] Come (expense) [Refer: Other Operating income (expense) [Refer: Other Operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfO ther OplocktingIn Disclosupleanator The of other disclosure operating of other operating income. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherProvisionsA <b>Dsistakt</b> sure of other provisions [abstract]	

ifrs-full	DisclosureOfOthextPotoakionsConis		
	pro cor liat cor	otherdisclosureovisions,for otherntingentprovisions,polities andcontingentntingentliabilities andets [textcontingentck]assets.	IAS 37 Disclosure
ifrs-full	pro	arlotonyeThe disclosureotherdisclosureovisionsof otherkt block]provisions.[Refer: Oth provisions]	disclosure: IAS 37 84 er
ifrs-full	pro	ItemsLine itemsotherrepresentovisionsconceptsincluded intable. Theseconceptsare usedto disclosereportableinformationassociatedwith domaimembersdefined inone or manaxes of thetable.	n
ifrs-full		other disclosing information	disclosure: IAS 37 84
ifrs-full	obl	adsAbstract formance igations stract]	
ifrs-full	obl	adoExpelanfatoFbe formance disclosure of igations performance (t block] obligations contracts w customers. [Refer: Performance	e in ith

			obligations [member]]	
ifrs-full	DisclosureOfPerformanceObl	ig <b>Ðtisotlokine ló</b> én performance obligations [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfPe <b>table</b> nanceObl	ig <b>DuxuloSab</b> doof performance obligations [table]	Schedule disclosing information related to performance obligations in contracts with customers.	disclosure: IFRS 15 119
ifrs-full	DisclosureOfPr <b>epatybionk</b> sAnc	Discrifesserts Differences prepayments and other assets [text block]	<b>Taha</b> tory disclosure of prepayments and other assets. [Refer: Other assets; Prepayments]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfProductsAndSer	viDisAlbstract of products and services [abstract]		
ifrs-full	DisclosureOfProductds/øakdSer	viDisEkplancaoor products and services [text block]	The disclosure of the entity's products and services. [Refer: Products and services [member]]	disclosure: IFRS 8 32
ifrs-full	DisclosureOfProductsAndSer	viDisElimeIteros products and	Line items represent concepts	

		services [line items]	included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfPr <b>table</b> tsAndServ	iDistributere of products and services [table]	Schedule disclosing information related to the entity's products and services.	disclosure: IFRS 8 32
ifrs-full	DisclosureOfPr <b>tefixtLblsxH</b> romC	period of profit (loss) from operating activities [text block]	disclosure of profit (loss) from	common practice: IAS 1 10 e
ifrs-full	DisclosureOfPropertyPlantAn	d Discipoment Abs	tract	
		of detailed information about property, plant and equipment [abstract]		
ifrs-full	DisclosureOfPr <b>tepetrb/Blak</b> ntAn	<b>Disciponent</b> Exp of property, plant and equipment [text block]	laihatænytire disclosure for property, plant and equipment.	disclosure: IAS 16 Disclosure
ifrs-full	DisclosureOfPropertyPlantAn	dDistipostentLine of detailed information about property, plant and	Itenesitems represent concepts included in a table. These concepts	

			equipment [line items]	are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfP	r <b>oqdelet</b> yPlantAnc	Disciposant Table 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	DisclosureOfP	rovisionMatrixA	Distratetsure of provision matrix [abstract]		
ifrs-full	DisclosureOfP	r <b>texisilolook</b> atrixE	<b>Spikulatonye</b> of provision matrix [text block]	The disclosure of the provision matrix.	example: IFRS 7 35N
ifrs-full	DisclosureOfP	rovisionMatrixI	<b>Deletions</b> 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	DisclosureOfP	r <b>tabisi</b> onMatrixT	d <b>Disc</b> losure of provision matrix [table]	Schedule disclosing information related to the provision matrix.	example: IFRS 7 35N

ifrs-full	DisclosureOfPr <b>texislohox</b> #xplan	attisylosure of provisions [text block]	The disclosure of provisions. [Refer: Provisions]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfQuantitativeInfor	rDitioloAlheute quantitative information about leases for lessee [abstract]	easesForLesseeA	bstract
ifrs-full	DisclosureOfQuantitativeInfor	nDiticloAdment E quantitative information about leases for lessor [abstract]	easesForLessorA	bstract
ifrs-full	DisclosureOfQuantitativeInfor	rDitschoAthæutR quantitative information about right- of-use assets [abstract]	ghtofuseAssets/	Abstract
ifrs-full	DisclosureOfQuantibitivkInfor	nDisioloAlheutR quantitative information about right- of-use assets [text block]	glinefuseAssets disclosure of quantitative information about right- of-use assets. [Refer: Right- of-use assets]	Ediplehostony: IFRS 1653
ifrs-full	DisclosureOfQuantitativeInfor	n <b>Ditiolo Albreuo R</b> quantitative information about right- of-use assets [line items]	ghinfuiteAssets represent concepts included 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	DisclosureOfQutabletativeInformDeticologubreuorRigStebseteRssetsTablelosure:
	quantitative information about right- [table]disclosing information related to right-of-use assets.IFRS 16 53
ifrs-full	DisclosureOfRangeOfExercise PDisebOstfDutstandingShareOptionsAbstract
	of range of exercise prices of outstanding share options [abstract]
ifrs-full	DisclosureOfRateget@litekerciselPoisels@lftDeutstanTilhegShareOptionlissEkpshareatory
	of range disclosure IFRS 2 45 d of exercise of the range prices of of exercise outstanding prices for share options outstanding [text block] share options.
ifrs-full	DisclosureOfRangeOfExercise Poise Southanding Strams Options Line Items
	of range of exercise prices of outstanding share options [line items] of exercise prices of outstanding share options [line items] outstanding share options [line items] outsclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfRatageteOfExercise Poise to a figure standing Share Option is Education States and the states of the s
	of range of exercise prices of share options [table] of range of exercise prices of share options of exercise [table] of exercise prices of share options share options.
ifrs-full	DisclosureOfRatektrigAckdAmo DitscOfPotentia II dessesInStructuresdEmpileresBorneByPartiesWho of ranking disclosure of IFRS 12 B26 and amounts the ranking d
	of potential and amounts

			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	DisclosureOfRecl		fDisalosial@Aoset reclassification of financial assets [abstract]		
ifrs-full	DisclosureOfRete		fDisalosialeAoset reclassification of financial assets [text block]		disclosure: IFRS 7 12B
ifrs-full	DisclosureOfRecl	lassificationO	fDisalosialAofet reclassification of financial assets [line items]		
ifrs-full	DisclosureOfReta	<b>la</b> sificationO	Disclosial A of et reclassification of financial assets [table]		disclosure: IFRS 7 12B

ifrs-full	DisclosureOfR etcbas biliocktionO fD is allocial enstruing if the teches biliocktionO fD is allocial enstruing instruments of the second of th
ifrs-full	DisclosureOfReclassifications or changes in presentation [abstract]
ifrs-full	DisclosureOfR exclass billiocktions ODOS chargers in the selection solicol of the selection
ifrs-full	DisclosureOfR eclassifications OD(Stelogersd off redeintentiation) sine Items reclassifications represent or changes in presentation [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	DisclosureOfR etallaksifications ODOStatogers information stisclosing information presentation [table] reclassifications or changes in presentation [table] or changes in presentation.

ifrs-full	DisclosureOfRetecon dilication			AddidelssetseAndLiabilitiesRecognise
		reconciliation		IFRS 11 C12
		between	of the	b
		investment	reconciliation	
		derecognised	between the	
		and assets	investment	
		and liabilities	derecognised	
		recognised,	and the assets	
		transition	and liabilities	
		from	recognised on the transition	
		accounting for	from	
		investment	accounting	
		at cost or in	for	
		accordance	investment	
		with IFRS 9	at cost or in	
		to accounting	accordance	
		for assets	with IFRS 9	
		and liabilities	to accounting	
		[text block]	for assets and	
			liabilities.	
ifrs-full	DisclosureOfReteometilionti	onRetDeenInsvertofe	nfTherecognised	AdidelssetsAndLiabilitiesRecognis
1115 1911	Distitute in the second	reconciliation		IFRS 11 C10
		between	of the	
		investment	reconciliation	
		derecognised	between the	
		and assets	investment	
		and liabilities	derecognised	
		recognised,	and the assets	
		transition	and liabilities	
		from equity	recognised on	
		method to	the transition	
		accounting	from the	
		for assets	equity method to	
		and liabilities	method to	
		[text block]	accounting for assets and	
			liabilities.	
ifrs-full	DisclosureOfReconciliatio	L C	gicalAssetsAbs	stract
		reconciliation		
		of changes		
		in biological		
		assets		
		[abstract]		
ifrs-full	DisclosureOfRetexatdiliaetko			
		reconciliation		IAS 41 50
		of changes	of the	
		in biological	reconciliation	
		assets [text	of changes	
		block]	in biological	
		I	assets. [Refer:	

			Biological assets]	
ifrs-full	DisclosureOfReconciliationOf	(Dischestin Birth	ginad Atesents Line	eltems
		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	DisclosureOfRetable iliationOf	Discharges ImBioflo reconciliation of changes in biological assets [table]	<b>SichtAsse</b> tsTabl disclosing information related to the reconciliation of changes in biological assets.	cdisclosure: IAS 41 50
ifrs-full	DisclosureOfReconciliationOf	Dischasting of changes in goodwill [abstract]	willAbstract	
ifrs-full	DisclosureOfRetexandrilinatikonOf	<b>Discigation</b> reconciliation of changes in goodwill [text block]	disclosure of the	/disclosure: IFRS 3 B67 d
ifrs-full	DisclosureOfReconciliationOf	Discharges In Good reconciliation of changes in goodwill [line items]	Will Eincentesms represent concepts included in a table. These concepts are used to disclose reportable information	

ifrs-full	DisclosureOfRetable iliationO	( <b>Dischesulme of</b> ) reconciliation of changes in goodwill [table]	associated with domain members defined in one or many axes of the table. <b>SithEable</b> disclosing information related to the reconciliation of changes in	disclosure: IFRS 3 B67 d
			goodwill.	
ifrs-full	DisclosureOfReconciliationO	Discher Start reconciliation of changes in insurance contracts by components [abstract]	anceContractsB	yComponentsAbstract
ifrs-full	DisclosureOfRetexatidilizationO	(Dischersfur reconciliation of changes in insurance contracts by components [text block]	afibeContractsB disclosure of the reconciliation of changes in insurance contracts by components, ie the estimates of the present value of the future cash flows, the risk adjustment for non- financial risk and the contractual service margin. [Refer: Insurance contracts [member]]	ydisulqsomentsExplanatory IFRS 17 101 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliationO	<b>(DisclessInt</b> ensfir reconciliation of changes in insurance contracts by	ahimeCitennactsB represent concepts included in a table. These	yComponentsLineItems

		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	DisclosureOfRetabuleiliatio	onOf <b>ClbissegessIme</b> ensfur reconciliation of changes in insurance contracts by components [table]	aschedultractsB disclosing information related to the reconciliation of changes in insurance contracts by components.	<b>Bydisulysome</b> ntsTable IFRS 17 101 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliatio	onOf <b>Discessimensf</b> reconciliation of changes in insurance contracts by remaining coverage and incurred claims [abstract]	anceContractsB	yRemainingCoverageAndIncurredC
ifrs-full	DisclosureOfRetexant diliartic	onOf <b>(DisclessImenstin</b> reconciliation of changes in insurance contracts by remaining coverage and incurred claims [text block]	ra <b>The</b> ContractsB disclosure of the reconciliation of changes in insurance contracts by remaining coverage and incurred claims. [Refer: Insurance contracts [member]]	ydRschasiningCoverageAndIncurredC IFRS 17 100 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliatio	onOf <b>(Disceesumensf</b> ) reconciliation of changes in insurance contracts by		yRemainingCoverageAndIncurredC

		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	DisclosureOfRetabheiliationOf	(Discient in the second	aSchedultractsB disclosing information related to the reconciliation of changes in insurance contracts by remaining coverage and incurred claims.	væksenhainingCoverageAndIncurredC IFRS 17 100 – Effective 2021-01-01
ifrs-full	DisclosureOfReconciliationOf	(Disclosulution reconciliation of changes in intangible assets and goodwill [abstract]	gibleAssetsAnd	GoodwillAbstract
ifrs-full	DisclosureOfRetecant dilicationOf	<b>(Disclosulation</b> reconciliation of changes in intangible assets and goodwill [text block]	disclosure of the reconciliation of changes	GondwöllExplanatory practice: IAS 38 118
ifrs-full	DisclosureOfReconciliationOf	(Disclosulution reconciliation of changes in intangible assets and goodwill [line items]	glibheAitsentsAnd represent concepts included in a table. These concepts are used to disclose	GoodwillLineItems

				reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfRe	<b>xabhe</b> iliationOf	<b>(Discipation</b> reconciliation of changes in intangible assets and goodwill [table]	<b>SoluAlsde</b> tsAnd disclosing information related to the reconciliation of changes in intangible assets and goodwill.	GondwoldTable practice: IAS 38 118
ifrs-full	DisclosureOfRe	conciliationOf	Dischasting of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]	AllowanceAndE	xplanationOfChangesInGrossCarryi
ifrs-full	DisclosureOfRe	<b>xexut di liati</b> onOf	CD issegestine of same of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block]	ATIoswanceAndE disclosure of the reconciliation of changes in the loss allowance and explanation of changes in the gross carrying amount for financial instruments. Loss allowance is the allowance for expected credit losses	x <b>psahastion</b> OfChangesInGrossCarryi IFRS 7 35H, disclosure: IFRS 7 35I

				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	DisclosureOfR	econciliationOf	<b>(Discession)</b> reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items]	Allion viteres And E represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ExplanationOfChangesInGrossCarryi

ifrs-full			ASkhædnbæAndF	xipsehationOfChangesInGrossCarry
	r c i a a a a a c c c c c c c c c c c i i i a a a c c i i i a a i c c i i i i		disclosing information related to the reconciliation of changes in the loss allowance and explanation of changes in the gross carrying amount for financial instruments.	IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full	DisclosureOfRetecant dilicationOfF	Diankial Acsorts	SEibectToOffse	ttlingForforeeableMasterNettingArrar
		of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	disclosure of the reconciliation of the net amounts presented in the statement of financial position for financial assets that are offset or that are subject to an enforceable master netting arrangement or similar agreement, to the individual line item amounts presented in the statement of financial position. [Refer: Financial assets]	IFRS 7 B46
ifrs-full	r C I	Diaokial/reabfli reconciliation of financial liabilities subject to	tiensubjectToO disclosure of the reconciliation of the net	füssttinglineforceableMasterNettingA IFRS 7 B46

ifrs-full	DisclosureOfR	econciliationOf	offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	of financial position for financial liabilities that are offset or that are subject to an enforceable master netting arrangement or similar agreement, to the individual line item amounts presented in the statement of financial position. [Refer: Financial liabilities]	gActivitiesAbstract
1115-1u11	DisclosureOIK	economationOf	reconciliation of liabilities arising from financing activities [abstract]	igriomrinancin	gActivitiesAbstract
ifrs-full	DisclosureOfR	etexat di liaatkon Of	IDibicitions a rof in reconciliation of liabilities arising from financing activities [text block]	disclosure of the reconciliation of liabilities	geAatiwiliesIAxSplanatory 7 44D
ifrs-full	DisclosureOfR	econciliationOf	IDibilion A rofin reconciliation of liabilities arising from financing	gfineritEinancin represent concepts included in a table. These concepts	gActivitiesLineItems

		activities [line items]	are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfRetable iliationO	reconciliation of liabilities arising from financing activities [table]	disclosing information related to the reconciliation of liabilities arising from financing activities.	7 44D
ifrs-full		reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	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]]	odi96%sstoreiateAccountedForUsingE IFRS 12 B14 b
ifrs-full	DisclosureOfRetecant diliationO	Of <b>SDischasised of</b> reconciliation of summarised financial	a <b>Fbia</b> lInformation disclosure of the reconciliation of the	o <b>di3¢Josnt∛</b> entureAccountedForUsin IFRS 12 B14 b

		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	DisclosureOfRetdeatnlphtockProh	ib <b>Discol Trans for</b> F redemption		diadoisties:AndEquityExplanatory IFRIC 2
		prohibition, transfer between financial liabilities and equity [text block]	the change in a redemption prohibition that leads to a transfer between financial liabilities and equity.	Disclosure
ifrs-full	DisclosureOfRedesignatedFin		LiabilitiesAbst	ract
		redesignated financial assets and liabilities [abstract]		
ifrs-full	DisclosureOfRetdestighatkdFin		III <b>lab</b> ilities Expl disclosure	a <b>dasolo</b> ysure: IFRS 1 29
		redesignated financial assets and liabilities [text block]	of financial assets and financial liabilities that have been redesignated during the transition to IFRSs. [Refer: Financial	

			assets; Financial liabilities; IFRSs [member]]	
ifrs-full	DisclosureOfRedesignatedFir	a fit is diversion of the second seco	Liadei littinss Linel represent concepts included 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	DisclosureOfRetablignatedFir	a fibrised losserts Afro redesignated financial assets and liabilities [table]	<b>Signification</b> disclosing information related to redesignated financial assets and liabilities.	disclosure: IFRS 1 29
ifrs-full	DisclosureOfRedesignationO	fFDisactosl/Acscefs redesignation of financial assets at date of initial application of IFRS 17 [abstract]	AtDateOfInitial	ApplicationOfIFRS17Abstract
ifrs-full	DisclosureOfRettextibhatkonO	fFDisactionAssets redesignation of financial assets at date of initial application of IFRS 17 [text block]	A <b>FDa</b> teOfInitial disclosure of redesignation of financial assets at the date of initial application of IFRS 17.	AdjsdloationOfIFRS17Explanatory IFRS 17 C32 – Effective 2021-01-01
ifrs-full	DisclosureOfRedesignationO	fFDisactistAcscefs redesignation of financial assets at date	AtDateOfinitial represent concepts included in a	ApplicationOfIFRS17LineItems

		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	DisclosureOfRetablignationOf	FDisolvislAcsorfs. redesignation of financial assets at date of initial application of IFRS 17 [table]	ASEAntdOlfInitial disclosing information related to redesignation of financial assets at the date of initial application of IFRS 17.	AppdlostionOfIFRS17Table IFRS 17 C32 – Effective 2021-01-01
ifrs-full	DisclosureOfRetgrataboboyDeferr	aDAscdosunteExp of regulatory deferral accounts [text block]	la <b>rhatomy</b> tire disclosure for regulatory deferral accounts.	disclosure: IFRS 14 Presentation, disclosure: IFRS 14 Disclosure
ifrs-full	DisclosureOfReimbursementR	i <b>Bits:Alsstract</b> f reimbursement rights [abstract]		
ifrs-full	DisclosureOfRetienbblocelnentR		yThe disclosure of reimbursement rights. [Refer: Reimbursemen rights, at fair value]	
ifrs-full	DisclosureOfReimbursementR	i <b>ghts:lionulteor</b> fs reimbursement rights [line items]	Line items represent concepts included in a table. These concepts are used to disclose reportable information	

				associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfR	zizhbaursement R	ights:Tablee of reimbursement rights [table]	Schedule disclosing information related to reimbursement rights.	disclosure: IAS 19 140 b
ifrs-full	DisclosureOfR	eterstublinck:Expla	a <b>Datorly</b> sure of reinsurance [text block]	The disclosure of reinsurance.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfR	<b>tlextedbPacit</b> yExpl	adiatelogsure of related party [text block]	The entire disclosure for related parties.	disclosure: IAS 24 Disclosures
ifrs-full	DisclosureOfR	ztæxt dblæxd And R	dverskRapendha repurchase and reverse repurchase agreements [text block]	SEREgreementsE disclosure of repurchase and reverse repurchase agreements.	<b>Explamatory</b> practice: IAS 1 10 e
ifrs-full	DisclosureOfR	<del>cee</del> arbh <b>a</b> chdDev	dDipchestIfexpEn research and development expense [text block]	sEffexplanatory disclosure of research and development expense. [Refer: Research and development expense]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfR	eteentvbkækdOth	e <b>FiqclioyInt</b> erest of reserves within equity [text block]	Explanatory disclosure of reserves within equity. [Refer: Other reserves [member]]	disclosure: IAS 1 79 b
ifrs-full	DisclosureOfR	eservesWithinE	dDity:Adstateact of reserves within equity [abstract]		
ifrs-full	DisclosureOfR	eservesWithinE	c <b>Ditycloisselte</b> ems of reserves	Line items represent	

			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	DisclosureOfR	etsehrkesWithinE	d <b>DityTathlee</b> of reserves within equity [table]	Schedule disclosing information related to reserves within equity.	disclosure: IAS 1 79 b
ifrs-full	DisclosureOfR	etet xi də bələr de Clash Aı	hDGsasloExqueivale of restricted cash and cash equivalents [text block]	nfshexplanatory disclosure of restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfR	eteentud Eestplanat	Dysclosure of revenue [text block]	The entire disclosure for revenue.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfR	etexti ibi 5ckmCo	DisctsOVitleCodst revenue from contracts with customers [text block]	ofhersExiptanate disclosure for revenue from contracts with customers.	
ifrs-full	DisclosureOfR	iskManagement	<b>SpiatdgyRe</b> lated of risk management strategy related to hedge accounting [abstract]	IToHedgeAccou	ntingAbstract
ifrs-full	DisclosureOfR	<b>skX(bhagl</b> ement	<b>Sdiatelgy Re</b> lated of risk management	ToldedgeAccou disclosure of risk	utisug Esuptamatory IFRS 7 22A

		strategy related to hedge accounting [text block]	management strategy related to hedge accounting.	
ifrs-full	DisclosureOfRiskManageme	ent <b>Shiatdgy Re</b> later of risk management strategy related to hedge accounting [line items]	dTohleidgmsccou represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	intingLineItems
ifrs-full	DisclosureOfRitatiMeanageme	ent SDiatdgylkelate of risk management strategy related to hedge accounting [table]	<b>Solvedge</b> Accou disclosing information related to the risk management strategy in relation to hedge accounting.	ndüsugðalbile: IFRS 7 22A
ifrs-full	DisclosureOfSetgmehtaMajor	Cu <b>StochessE</b> xpla of major customers [text block]	nathey disclosure of major customers.	disclosure: IFRS 8 34
ifrs-full	DisclosureOfSensitivityAnal	ysiBlisciAstmerial. of sensitivity analysis for actuarial assumptions [abstract]	AssumptionsAbs	stract
ifrs-full	DisclosureOfSettsitibltycAnal	ys iSifsorlAsturarial of sensitivity analysis for actuarial assumptions [text block]	A33 memptionsExp disclosure of a sensitivity analysis for significant actuarial assumptions used to	o <b>laisætos</b> yare: IAS 19 145

			determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at	
			present value]	
ifrs-full	DisclosureOfSensitivityAnalysi			eItems
	an ac as: [li	nalysis for ctuarial ssumptions ine 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	DisclosureOfSetabitevityAnalysiBi			
	an ac as	ctuarial ssumptions able]	disclosing information related to the sensitivity analysis for actuarial assumptions.	IAS 19 145
ifrs-full			leasurementToC	ChangesInUnobservableInputsAssets
	an fai mo to un inj	f sensitivity nalysis of air value neasurement o changes in nobservable nputs, assets abstract]		
ifrs-full	of	f sensitivity nalysis of	<b>EtheurementToC</b> disclosure of the sensitivity analysis of	C <b>distylesIne</b> InobservableInputsAssets IFRS 13 93 h

		measurement to changes in unobservable inputs, assets [text block]	fair value measurement of assets to changes in unobservable inputs.	
ifrs-full	DisclosureOfSensitivityAnaly	vs iSOMHomValueN of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]	EiseritementToC represent concepts included 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	DisclosureOfSetabilevityAnaly	siBustHostWalueN of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]	<b>Sastucturhe</b> ntToO disclosing information related to the sensitivity analysis of fair value measurement of assets to changes in unobservable inputs.	C <b>diaugosIme</b> InobservableInputsAssets IFRS 13 93 h
ifrs-full	DisclosureOfSensitivityAnaly	siSOME as the set of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]	AeasurementTo(	ChangesInUnobservableInputsEntity
ifrs-full	DisclosureOfSetesitibltycAnaly	/s <b>i£03xHostWa</b> lueM of sensitivity analysis of fair value	I€haurementToO disclosure of the sensitivity analysis of	C <b>lisugosIne</b> InobservableInputsEntity IFRS 13 93 h

			measurement	the fair value	
			to changes in	measurement	
			unobservable	of the entity's	
			inputs,	own equity	
			entity's	instruments	
			own equity	to changes in	
			instruments	unobservable	
			[text block]	inputs.	
ifrs-full	DisclosureOfS	ensitivityAnalys	sikûstfioistVælueN	/leaneritementTo(	hangesInUnobservableInputsEntity
			of sensitivity	represent	
			analysis of	concepts	
			fair value	included in a	
			measurement	table. These	
			to changes in	concepts	
			unobservable	are used	
			inputs,	to disclose	
			entity's	reportable	
			own equity	information	
			instruments	associated	
			[line items]	with domain	
			L .	members	
				defined in	
				one or many	
				axes of the	
				table.	
ifrs-full	DisalogureOfS	this ity A palve	Firstan	19 atracting ant To(	disclosIneInobservableInputsEntity
111 <b>S-1U</b> 11	Disclosureors	etablevity Analys			
		1	1 of concitivity	disclosing	IFPC 1202h
			of sensitivity	disclosing	IFRS 13 93 h
			analysis of	information	IFRS 13 93 h
			analysis of fair value	information related to the	IFRS 13 93 h
			analysis of fair value measurement	information related to the sensitivity	IFRS 13 93 h
			analysis of fair value measurement to changes in	information related to the sensitivity analysis of	IFRS 13 93 h
			analysis of fair value measurement to changes in unobservable	information related to the sensitivity analysis of the fair value	IFRS 13 93 h
			analysis of fair value measurement to changes in unobservable inputs,	information related to the sensitivity analysis of the fair value measurement	IFRS 13 93 h
			analysis of fair value measurement to changes in unobservable inputs, entity's	information related to the sensitivity analysis of the fair value measurement of the entity's	IFRS 13 93 h
			analysis of fair value measurement to changes in unobservable inputs, entity's own equity	information related to the sensitivity analysis of the fair value measurement of the entity's own equity	IFRS 13 93 h
			analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments	IFRS 13 93 h
			analysis of fair value measurement to changes in unobservable inputs, entity's own equity	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in	IFRS 13 93 h
			analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable	IFRS 13 93 h
			analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full	DisclosureOfS	ensitivityAnalys	analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	TFRS 13 93 h ChangesInUnobservableInputsLiabili
ifrs-full	DisclosureOfS	ensitivityAnalys	analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full	DisclosureOfSe	ensitivityAnalys	analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full	DisclosureOfS	ensitivityAnalys	analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full	DisclosureOfSe	ensitivityAnalys	analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table] SISOMHoinWalueM of sensitivity analysis of fair value measurement	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full	DisclosureOfS	ensitivityAnalys	analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table] SEOCHOSINALINE of sensitivity analysis of fair value measurement to changes in	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
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ifrs-full	DisclosureOfS	ensitivityAnalys	analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table] siSOxHoixValueN of sensitivity analysis of fair value measurement to changes in unobservable inputs,	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full	DisclosureOfS	ensitivityAnalys	analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table] siSOMHoitValueN of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full	DisclosureOfS	ensitivityAnalys	analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table] siSOxHoixValueN of sensitivity analysis of fair value measurement to changes in unobservable inputs,	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full ifrs-full			analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table] <b>SEOLTHORMAR</b> of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	ChangesInUnobservableInputsLiabili
			analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table] <b>SEOLTHORMAR</b> of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]	information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	

	fai me to un inj lia	ir value easurement changes in nobservable puts, abilities	the sensitivity analysis of the fair value measurement of liabilities to changes in unobservable inputs.	
ifrs-full				ChangesInUnobservableInputsLiabili
	an fai me to un inj lia	alysis of ir value easurement changes in nobservable puts, abilities ine 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	DisclosureOfSetabitevityAnalysisti	Datelois WalueM	<b>Sastantent</b> To(	ClandesInelnobservableInputsLiabili
	of an fai me to un inj lia [ta	f sensitivity nalysis of ir value easurement ochanges in nobservable puts, abilities able]	disclosing information related to the sensitivity analysis of the fair value measurement of liabilities to changes in unobservable inputs.	IFRS 13 93 h
ifrs-full	an tha in 12 IF	f sensitivity halysis other an specified paragraph 28(a) of FRS 17 [text ock]	EffeedInParagra disclosure of a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.	plisk28a0fetFRS17Explanatory IFRS 17 129 – Effective 2021-01-01
ifrs-full	of	<b>fscfðsang</b> esIn f sensitivity nalysis ochanges	RiskExposuresT	hatAriseFromContractsWithinScope

		in risk exposures that arise from contracts within scope of IFRS 17 [abstract]		
ifrs-full	DisclosureOfSettesitibltycknaly	siDTscObsurgeesIn of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [text block]	RISHE xposures disclosure of the sensitivity analysis to changes in risk exposures that arise from contracts within the scope of IFRS 17.	<b>IdatAdriseFrom</b> ContractsWithinScope IFRS 17 128 a – Effective 2021-01-01
ifrs-full	DisclosureOfSensitivityAnaly	sibTscObsurgeesIn of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [line items]	RiskE xponsares represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ThatAriseFromContractsWithinScope
ifrs-full	DisclosureOfSetabitevityAnaly	siBJfscfbsungesIn of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [table]	<b>RsshEdphesures</b> disclosing information related to the sensitivity analysis to changes in risk exposures that arise from contracts within the	<b>IdåtAlrisuFr</b> omContractsWithinScope IFRS 17 128 a – Effective 2021-01-01

	scope of IFRS 17.	
ifrs-full	DisclosureOfSetesitiblockoInsu sensitivity to insurance risk [text block] block] block [text block] block block] block block] block	disclosure: IFRS 4 39 c i – Expiry date 2021-01-01
ifrs-full	DisclosureOfServiceConcessio DisclosureOfServiceConcessio of detailed information about service concession arrangements [abstract]	
ifrs-full	DisclosureOfSetwiceCoorlcessio of Service concession arrangements [text block] Bisclosure for service arrangements arrangements.	disclosure: SIC 29 Consensus
ifrs-full	DisclosureOfServiceConcessio DisclosureOfServiceConcessio of detailed information about service concepts included in a concession arrangements [line items] are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSetableConcessio DisclosureOfSetableConcessio of detailed information about service concession arrangements [table] concession arrangements.	disclosure: SIC 29 6
ifrs-full	DisclosureOfShtexebalsedIPaymeDilartasuguenoefintsEhxplantiateory share-based disclosure for payment share-based	disclosure: IFRS 2 44

			arrangements [text block]	payment arrangements.	
ifrs-full	DisclosureOfS	h <b>texetCalpit</b> talRese	DiscAnal Other F share capital, reserves and other equity interest [text block]	disclosure for share capital, reserves and other equity interest.	plasultomyre: IAS 1 79
ifrs-full	DisclosureOfS	i <b>gevifibant</b> & djust	th <b>ist</b> tation of significant adjustments to valuation obtained [text block]	of MobbtainedExp 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]	Idisationsure: IAS 40 77
ifrs-full	DisclosureOfS	i <b>gexifibantl</b> nteres	stDistclOsuchman of significant interest rate benchmarks to which entity's hedging relationships are exposed [text block]	<b>KSTo</b> WhichEnt disclosure of significant interest rate benchmarks to which the entity's hedging relationships are exposed.	it <b>gisldhølging</b> RelationshipsAreExpose IFRS 7.24H a

ifrs-full	DisclosureOfSignificantInvestmentStatesAussociatesAbstract of associates [abstract]	
ifrs-full	DisclosureOfS gextfibant knvest næstsløs associat disclosure of associates [text block] [text bl	),
ifrs-full	DisclosureOfS ignificantInvest indistslowAsseociat Eshinitetums of associates [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	DisclosureOfS gabfacantInvest network for the second secon	),
ifrs-full	DisclosureOfSignificantInvestnæistsløsSurbsöfliariesAbstract subsidiaries [abstract]	
ifrs-full	DisclosureOfS gexifibant knvest næistsløsSurbsödia fibsExplanatory disclosure: subsidiaries [text block] [text block] [tex	),
ifrs-full	DisclosureOfSignificantInvest <b>neitsslosSubsidia fiersE incluses</b> subsidiaries represent [line items] concepts included in a table. These concepts are used to disclose	

ifrs-full	DisclosureOfSignificantInvest	tn <b>PistslosSurbsid</b> ia subsidiaries	disclosing	disclosure: IAS 27 17 b,
		[table]	information related to subsidiaries.	disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	DisclosureOfSignxfibhmtkudge	n Dists Andressur of significant judgements and assumptions made in relation to interests in other entities [text block]	nphionsMadeInI disclosure of significant judgements and assumptions made in relation to interests in other entities.	R <b>elistiløsTioe</b> nterestsInOtherEntitiesEx IFRS 12 7
ifrs-full	DisclosureOfSigexifibandkudge	m Dists Kondf Chang of significant judgements and changes in judgements made in applying IFRS 17 [text block]	disclosure of the significant judgements and changes in judgements made in	s <b>MsclekuA</b> pplyingIFRS17Explanator IFRS 17 117 – Effective 2021-01-01
ifrs-full	DisclosureOfSignificantUnob	seDiablesInpattsU of significant unobservable inputs used in fair value measurement	sedInFairValuel	MeasurementOfAssetsAbstract

		of assets [abstract]		
ifrs-full	DisclosureOfS igenif	iband Unobse Diable Superits U of significant unobservable inputs used in fair value measurement of assets [text block]	sædhenFairValuel 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.	<b>Atiasilosme</b> ntOfAssetsExplanatory IFRS 13 93 d
ifrs-full	DisclosureOfSignif	icantUnobs divisblesinpatsU of significant unobservable inputs used in fair value measurement of assets [line items]	sedheRainValuel represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	MeasurementOfAssetsLineItems
ifrs-full	DisclosureOfSignbf	icantUnobsetDiscleringutsU of significant unobservable inputs used in fair value measurement of assets [table]	sSdhedaile/aluel disclosing information related to significant unobservable inputs used in the fair value measurement of assets.	<b>Atiasılosment</b> OfAssetsTable IFRS 13 93 d

ifrs-full	DisclosureOfSi	gnificantUnobs		sedInFairValueN	AeasurementOfEquityAbstract
			of significant		
			unobservable		
			inputs used		
			in fair value		
			measurement		
			of equity		
			[abstract]		
ifrs-full	DisclosureOfSi	gexifibanck/nobs			disslosmentOfEquityExplanatory
			of significant	disclosure of	IFRS 13 93 d
			unobservable	significant	
			inputs used	inputs for	
			in fair value	which market	
			measurement	data are not	
			of equity [text	available and that are	
			block]	developed	
				using the best	
				information	
				available	
				about the	
				assumptions	
				that market	
				participants	
				would	
				use when	
				measuring the	
				fair value of	
				the entity's	
				own equity	
				instruments.	
				[Refer:	
				Entity's	
				own equity	
				instruments	
				[member]]	
ifrs-full	DisclosureOfSi	gnificantUnobs		s <b>edhæFiæriV</b> salueN	AeasurementOfEquityLineItems
			of significant	represent	
			unobservable	concepts	
			inputs used	included in a	
			in fair value	table. These	
			measurement	concepts	
			of equity [line	are used	
			items]	to disclose	
				reportable information	
				associated	
				with domain	
				members	
				defined in	
				one or many	
			1		

	axes of the table.
ifrs-full	DisclosureOfS <b>gabific</b> antUnobs <b>Disbleshpa</b> ttsUs <b>Schechaile</b> Value <b>Mtisslosurent</b> OfEquityTable of significant unobservable information inputs used related to in fair value significant measurement of equity [table] the fair value measurement of equity.
ifrs-full	DisclosureOfS ignificantUnobs DiableInpartsU sedInFairValueMeasurementOfLiabilitiesAbstract of significant unobservable inputs used in fair value measurement of liabilities [abstract]
ifrs-full	DisclosureOfS grifibantUnobs disclosureOfS grifibantUnobs disclosureOfS grifibantUnobs of significant inputs used in fair value measurement of liabilities [text block] 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-full	DisclosureOfS ignificantUnobs Diable inputsUs Edite Fiber Value MeasurementOfLiabilitiesLineItems of significant represent unobservable concepts inputs used included in a in fair value table. These measurement of liabilities [line items] to disclose reportable information

	associated with domain members defined in one or many axes of the table.
ifrs-full	DisclosureOfS gabificantUnobs Diable InputsUs Schecale Value VitissionsmentOfLiabilities Table of significant unobservable in fair value significant in fair value of liabilities in fair value information related to of liabilities inputs used in fair value measurement of liabilities inputs used in fair value measurement of liabilities.
ifrs-full	DisclosureOfSutextdihatkdLiab iDisci55xplanatto ff/he subordinated disclosure of liabilities subordinated [text block] liabilities. [Refer: Subordinated liabilities]
ifrs-full	DisclosureOfSutexhabyOffSign fileisatAsureuntin fil
ifrs-full	DisclosureOfTateRtetediocablesAndRayashlesExplainatory common of tax disclosure practice: IAS receivables of tax 1 10 e and payables receivables [text block] and payables.
ifrs-full	DisclosureOfTemporaryDiffere DisclosusedTax LossesAndUnusedTaxCreditsAbstract of temporary difference, unused tax losses and unused tax credits [abstract]
ifrs-full	DisclosureOfTetapobalogDiffereDisclossedTaxLTbksesAndUnuschl3chx&reetitsExplanatory of temporary disclosure IAS 12 81 g difference, of types of unused tax temporary losses and differences, unused tax unused tax

	credits [textlosses andblock]unused taxcredits.[Refer:Unusedtax credits[member];Unusedtax losses[member];Temporarydifferences[member]][member]]
ifrs-full	DisclosureOfTemporaryDifferefilisElossedTax LossesifendUnusedTaxCreditsLineItems of temporary difference, unused tax losses and unused tax credits [line items] to disclose reportable information associated with domain members defined in one or many axes of the table.
ifrs-full ifrs-full	DisclosureOfTetaplararyDiffere       DisclosureCfTetaplararyDiffere       DisclosureCfTetrmsAndCondit       Disc
ifrs-full	of terms and conditions of share-based payment arrangement [abstract]       Image: Condition of terms and terms are terms and terms are terms and terms are

		payment arrangement [text block]	conditions of share-based payment arrangements. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DisclosureOfTermsAndCondit	idisClfShacebas of terms and conditions of share-based payment arrangement [line items]	ekliPayiteentArra represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	ngementLineItems
ifrs-full	DisclosureOfTetableAndCondit	iDisClfShacebas of terms and conditions of share-based payment arrangement [table]	estranding disclosing information related to terms and conditions of share-based payment arrangements.	ngisolontiFable IFRS 2 45
ifrs-full	DisclosureOfTr <b>acktAnldCh</b> therPa	a <b>Dibtes Expe</b> lana of trade and other payables [text block]	disclosure of trade	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTr <b>actet/Arid6kt</b> herR	eDischolusExpla of trade and other receivables [text block]	aff <b>dto</b> ry disclosure of trade and other receivables. [Refer: Trade	common practice: IAS 1 10 e

				and other receivables]	
ifrs-full	DisclosureOfT	ræknølocemeE	x <b>DeinsetoFxupt</b> anato of trading income (expense) [text block]	offyhe disclosure of trading income (expense). [Refer: Trading income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfT	ransactionPrice	Alliscatesdife Ren transaction price allocated to remaining performance obligations [abstract]	nainingPerforma	anceObligationsAbstract
ifrs-full	DisclosureOfT	r <b>ærstabtio</b> otPrice.	Alliscites difference transaction price allocated to remaining performance obligations [text block]	ailmingPerformation disclosure of the transaction price allocated to the remaining performance obligations in contracts with customers.	a <b>déseObsliga</b> tionsExplanatory IFRS 15 120 b i
ifrs-full	DisclosureOfT	ransactionPrice	Alliscitesdife Ren transaction price allocated to remaining performance obligations [line items]	himining Penforma represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	anceObligationsLineItems
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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	DisclosureOfT	ransactionsBetw	<b>EdisRelated Pairt</b> transactions between related parties [abstract]	iesAbstract	
ifrs-full	DisclosureOfT	r <b>ærsstibli</b> oorksBetw	transactions between related parties [text block]	idStexplanatory disclosure of transactions between the entity and its related parties. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DisclosureOfT	ransactionsBetw	Determined Part transactions between related parties [line items]	itshinitteensis represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	
ifrs-full	DisclosureOfT	r <b>tals</b> tectionsBetw	Details Related Pairt transactions between related parties [table]	iScFacture disclosing information related to transactions between related parties.	disclosure: IAS 24 19

ifrs-full	DisclosureOfTr	ransactionsReco		lyFromAcquisit	ionOfAssetsAndAssumptionOfLiab
			transactions		^
			recognised		
			separately		
			from		
			acquisition		
			of assets and		
			assumption		
			of liabilities		
			in business combination		
			[abstract]		
ifrs-full	DisclosureOfTr	aerstablioorksReco			idis@fosssetsAndAssumptionOfLiab
			transactions	disclosure of	IFRS 3 B64 1
			recognised	transactions	
			separately	recognised	
			from	separately from	
			acquisition of assets and	acquisition	
			assumption	of assets and	
			of liabilities	assumption	
			in business	of liabilities	
			combination	in a business	
			[text block]	combination.	
			L -	[Refer:	
		.		Business	
		.		combinations	
				[member]]	
ifrs-full	DisclosureOfTr	ransactionsReco	DiiseldSeparate	<b>lyFineritArceq</b> uisit	ionOfAssetsAndAssumptionOfLiabi
			transactions	represent	
			recognised	concepts	
			separately	included in a	
			from	table. These	
			acquisition	concepts	
			of assets and	are used	
			assumption of liabilities	to disclose	
			in business	reportable information	
			combination	associated	
			[line items]	with domain	
				members	
				members defined in	
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ifrs-full	DisclosureOfTr	-	1000 Barra roffe	defined in one or many axes of the table.	idin Alfaesumets And Assumption Of Ligh
ifrs-full	DisclosureOfTr	-tadslætionsReco		defined in one or many axes of the table.	
ifrs-full	DisclosureOfTr		transactions	defined in one or many axes of the table.	idis@fossuctsAndAssumptionOfLiab IFRS 3 B64 1
ifrs-full	DisclosureOfTr		transactions recognised	defined in one or many axes of the table.	
ifrs-full	DisclosureOfTr		transactions	defined in one or many axes of the table. Schedule quisit disclosing information	idit@fossuretsAndAssumptionOfLiab IFRS 3 B64 1

		of assets and assumption of liabilities in business combination [table]	separately from the acquisition of assets and the assumption of liabilities in business combinations.	
ifrs-full	DisclosureOfTr <b>ærsferkøk</b> Finar	ditsAkwatsExpla of transfers of financial assets [text block]	affatory disclosure of transfers of financial assets. [Refer: Financial assets]	disclosure: IFRS 7 Transfers of financial assets
ifrs-full	DisclosureOfTr <b>eastub}Scha</b> resE	x <b>Disscaoosry</b> e of treasury shares [text block]	The disclosure of treasury shares. [Refer: Treasury shares]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTypesOfInsuranc	eDixelicentsAbstr of types of insurance contracts [abstract]	ract	
ifrs-full	DisclosureOfTyteestOffhesturanc	eDisclosutsExpla of types of insurance contracts [text block]	aff <b>dto</b> ry disclosure of types of insurance contracts. [Refer: Types of insurance contracts [member]]	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	DisclosureOfTypesOfInsuranc	eDischosatsEinel of types of insurance contracts [line items]	teime items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in	

				one or many axes of the table.	
ifrs-full	DisclosureOfTy	¶aded⊖fInsuranc	eDischerateFable 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	DisclosureOfUr	nconsolidatedSt	Distoles/Frititfes unconsolidated structured entities [abstract]		
ifrs-full	DisclosureOfUr	tean bobiclated St	DesolvestFractifies unconsolidated structured entities [text block]		
ifrs-full	DisclosureOfUn	nconsolidatedS	m <b>DistalestEntitf</b> es unconsolidated structured entities [line items]		
ifrs-full	DisclosureOfUn	tabhsolidatedSt	<b>DistakesiFratitfes</b> unconsolidated structured entities [table]		disclosure: IFRS 12 B4 e

ifrs-full	DisclosureOfVoluntaryChange	IDAsctosuntengP	olicyAbstract	
		of voluntary change in accounting policy [abstract]	·	
ifrs-full		eIDAscdosuntingPo of voluntary change in accounting policy [line items]	olicity Litter Itsems represent concepts included 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		elDAscoosuntingPo of voluntary change in accounting policy [table]	• <b>Schādble</b> disclosing information related to a voluntary change in accounting policy.	disclosure: IAS 8 29
ifrs-full		<b>DDistonunt</b> Cash of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]	FlowsThatDoN	JotVaryBasedOnReturnsOnUnderlyin
ifrs-full		<b>Distosunt</b> Cash of yield curve used to discount cash flows that do not vary based on returns on	Hibes ThatDoN disclosure of the yield curve used to discount cash flows that do not vary based on	odiściłyBasedOnReturnsOnUnderlyin IFRS 17 120 – Effective 2021-01-01

		underlying items [text block]	the returns on underlying items, applying paragraph 36 of IFRS 17.	
ifrs-full	DisclosureOfYieldCurveUsed	ToDisconuntCash of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]	HlinesifenatsDoN represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.	otVaryBasedOnReturnsOnUnderlyir
ifrs-full	DisclosureOfYitableurveUsed	ToDisconurtCash of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]	ISolvestTileatDoN disclosing information related to the yield curve used to discount cash flows that do not vary based on the returns on underlying items.	odisalyBasedOnReturnsOnUnderlyir IFRS 17 120 – Effective 2021-01-01
ifrs-full	DisclosuresAboutOverlayApp	produistcAolsstmaact about overlay approach [abstract]		
ifrs-full	DisclosuresAboutTemporaryE	Ex <b>DisptionFeo</b> mII about temporary exemption from IFRS 9 [abstract]	FRS9Abstract	
ifrs-full	DisclosureThat RestatedPartyTr	raDisctionsWerel that related party transactions	MateOnTermsE disclosure that related party	adiisvalent&oThoseThatPrevailInArm IAS 24 23

		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	DisclosureWhettleentLoansPaya	bEtplaefatidtRer of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	explanation of whether a default	OffisokassiPeyableRenegotiatedBefore IFRS 7 18 c
ifrs-full	DiscontinuedOperatibersMemb	eDiscontinued 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

			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	DiscountedCashfilemblefember	Discounted cash flow [member]	This member stands for a specific valuation technique consistent with the income approach that involves analysing future cash flow amounts through the application of present value techniques and inputs (for example, weighted average cost of capital, long-term	example: IFRS 13 B11 a, example: IFRS 13 IE63

				revenue growth rate, long- term pre-tax operating margin, discount for lack of marketability, control premium). [Refer: Income approach [member]; Weighted average [member]]	
ifrs-full	DiscountedUng	g <b>Xainstæt</b> ]Resid debit	<b>unguaranteed</b> residual value of assets subject to finance lease	etSkalbjaotTutFin 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	atiselosane: IFRS 1694

			an underlying asset.	
ifrs-full	DiscountRateM <b>nasmben</b> entInp	u <b>Dvisconhet</b> rate, measurement input [member]	This member stands for a discount rate used as a measurement input used in valuation techniques based on a present value calculation.	common practice: IFRS 13 93 d
ifrs-full	DiscountRateUs&dXnCinstantM	e Disconnet nt OfF	aiFNaldiscossto	stsiStfldisspresal
		rate used in current measurement of fair value less costs of disposal	rate used in the current measurement of fair value less costs of disposal.	IAS 36 130 f iii
ifrs-full	DiscountRateUsedXnPiestonts	<b>DascoententOf</b>	Faih&alisebusstC	odisClfDisposal
		rate used in previous measurement of fair value less costs of disposal	rate used in the previous measurement of fair value less costs of disposal.	IAS 36 130 f iii
ifrs-full	DiscountRateU&dX&Reflectf	nDeiskaduuetOfAtteor	ne <del>MRedislatant</del> D	effescad Aucount Balances
		used to reflect time value of money, regulatory deferral account balances		IFRS 14 33 b
ifrs-full	DiscussionOfIntest ThatInitia	Appstizestion Of	[F <b>Rf</b> elsExpected	Text Have Hon FAvSancial Statements
ing full		of impact that initial application of new IFRS is expected to have on	discussion of the impact that the initial application of a new IFRS is expected	8 31 e i

_		financial statements	to have on financial statements.	
ifrs-full	DisposalGroups6tast	iferedAsHelldispoSaleMen groups classified as held for sale [member]	bidinis 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	DisposalOfMaj <b>onSulb</b>	<b>Bid</b> iaryMe <b>Dilsp</b> osal of major subsidiary [member]	This member stands for the disposal of a major subsidiary. [Refer: Subsidiaries [member]]	example: IAS 10 22 a
ifrs-full	DisposalsAndRðaidæm credit	etintsIntan DipossistaAdo retirements, intangible assets and goodwill	Gbodecilease in intangible assets and goodwill resulting from disposals and retirements. [Refer: Intangible assets and goodwill]	common practice: IAS 38 118 e
ifrs-full	DisposalsAndRetirem	nentsIntan Dispossistando retirements, intangible assets and goodwill [abstract]	dGoodwillAbstr	act

ifrs-full	DisposalsAndR HickmationsInt	an Didp Øssalet a Odl	eFhbateGreadevi	lcommon
	credit	retirements, intangible assets other than goodwill	in intangible assets other than goodwill resulting from disposals and retirements. [Refer: Intangible assets other than goodwill]	practice: IAS 38 118 e
ifrs-full	DisposalsAndRetirementsInt		erThanGoodwi	lAbstract
		retirements, intangible assets other than goodwill [abstract]		
ifrs-full	DisposalsAndR&tidematintsPro		r -	common
	credit	retirements, property, plant and equipment	in property, plant and equipment resulting from disposals and retirements. [Refer: Property, plant and equipment]	practice: IAS 16 73 e
ifrs-full	DisposalsAndRetirementsPro		quipmentAbstra	ct
		retirements, property, plant and equipment [abstract]		
ifrs-full	DisposalsBiologXcdlAastiets, credit	Disposals, biological assets	The decrease in biological assets resulting from disposals. [Refer: Biological assets]	disclosure: IAS 41 50 c
ifrs-full	DisposalsIntangXolthAsticthAr credit	nd <b>Disposial</b> s, intangible assets and goodwill	The decrease in intangible assets and goodwill resulting from disposals. [Refer:	common practice: IAS 38 118 e ii

				Intangible assets and goodwill]	
ifrs-full	DisposalsIntan	gXolduArastictnOtho credit	EDIsposido, dwill 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	DisposalsInves	t <b>XachtiPatiopne</b> rty credit	Disposals, investment property	The decrease in investment property resulting from disposals. [Refer: Investment property]	disclosure: IAS 40 76 c, disclosure: IAS 40 79 d iii
ifrs-full	DisposalsProp	<b>tXy∰lanti&amp;n</b> ,dEq credit	ulipispanstals, property, plant and equipment	The decrease in property, plant and equipment resulting from disposals. [Refer: Property, plant and equipment]	disclosure: IAS 16 73 e ii
ifrs-full	DistributionAn	<b>dXA durrati sur</b> ati vo debit	e <b>Distribut</b> ion and administrative expense	The amount of expense relating to distribution costs and administrative expenses. [Refer: Administrative expenses; Distribution costs]	common practice: IAS 1 85
ifrs-full	DistributionCo	s <b>½</b> duration, debit	Distribution costs	The amount of costs relating to the distribution of goods and services.	example: IAS 1 103, disclosure: IAS 1 99

ifrs-full	DividendPayab	Nasinstant, credit	Dividend payables	The amount of dividends that the company has declared but not yet paid.	common practice: IAS 1 55
ifrs-full	DividendsClass	s <b>Xi chlAstFor</b> pens debit	eDividends classified as expense	The amount of dividends classified as an expense.	example: IAS 32 40
ifrs-full	DividendsPaid	X duration, debit	Dividends recognised as distributions to owners	The amount of dividends recognised as distributions to owners.	disclosure: IAS 1 107
ifrs-full	DividendsPaid	XadsifacidaşFin credit	a <b>Diving Auch</b> ivitie paid, classified as financing activities	sThe cash outflow for dividends paid by the entity, classified as financing activities.	disclosure: IAS 7 31
ifrs-full	DividendsPaid	Xadsifātib4\sOp credit	eFaiving Auchivitie paid, classified as operating activities	sThe cash outflow for dividends paid by the entity, classified as operating activities.	disclosure: IAS 7 31
ifrs-full	DividendsPaid	<b>XdinaatiSh</b> ares debit	Dividends paid, ordinary shares	The amount of dividends paid by the entity on ordinary shares. [Refer: Ordinary shares [member]]	disclosure: IAS 34 16A f
ifrs-full	DividendsPaid	MaxaryShares duration	P <b>DiShhrn</b> ds paid, ordinary shares per share	The amount of dividends paid per ordinary share.	disclosure: IAS 34 16A f
ifrs-full	DividendsPaid	OKhenSataoes, debit	Dividends paid, other shares	The amount of dividends paid by the	disclosure: IAS 34 16A f

				entity on shares other than ordinary shares. [Refer: Ordinary shares [member]]	
ifrs-full	DividendsPaid	OxhXrXharesPer duration	SDavedends paid, other shares per share	The amount of dividends paid per other share.	disclosure: IAS 34 16A f
ifrs-full	DividendsPaid	TXFchµrittjibholder credit	<b>sDiffidenti</b> Class paid to equity holders of parent, classified as financing activities	iffed AssEmancin outflow for dividends paid to equity holders of the parent, classified as financing activities.	gAntinities practice: IAS 7 17
ifrs-full	DividendsPaid	TXNkometiotr,ollin credit	action of the second se	The amount of dividends paid to non- controlling interests. [Refer: Non- controlling interests]	disclosure: IFRS 12 B10 a
ifrs-full	DividendsPaid	T <b>&amp;Nometiotr</b> ,ollin credit	EintidestsClass paid to non- controlling interests, classified as financing activities	iffibd A: a Financir outflow for dividends paid to non- controlling interests, classified as financing activities. [Refer: Non- controlling interests; Dividends paid to non- controlling interests]	gActivities practice: IAS 7 17
ifrs-full	DividendsPaya	b <b>X</b> einstant, credit	Dividends payable, non- cash assets distributions	The amount of dividends payable by means of the distribution	disclosure: IFRIC 17 16 a

				of non-cash assets to owners.		
ifrs-full	DividendsProp	oXed@alibeclared	BefordeFithancia proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	IShtementsAut 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	ButNotRecognisedA
ifrs-full	DividendsProp	oXeXOXrDeclared duration	BefodeFiihancia proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	IShtementsAut per share, of dividends proposed or declared before financial statements were authorised for issue but not recognised as distribution to owners.	th <b>dirisis kaski we</b> Issue IAS 1 137 a	ButNotRecognisedA
ifrs-full	DividendsRece	i <b>Xed</b> uration, debit	Dividends received	The amount of dividends received.	disclosure: IFRS 12 B12 a	
ifrs-full	DividendsRece	ei <b>Xedfülatsoif</b> jedA debit	Diwicktinds Activ received, classified as investing activities	villes cash inflow from dividends received, classified as investing activities. [Refer:	disclosure: IAS 7 31	

	DividendsRace	iVedEration In int	/ <b>E)itxidest(da</b> ssifi	using equity method; Dividends received]	atiwitingon
ifrs-full	DividendsRece	debit	received from investments accounted for using equity method, classified as investing activities	inflow representing dividends received from investments that are accounted for using the equity method, classified as investing activities. [Refer: Investments accounted for	ty <b>Mathod</b> ClassifiedAsInvestingActi practice: IAS 7 16
ifrs-full		debit	ibies@taxtsified/ received from associates, classified as investing activities	inflow representing dividends received from associates, classified as investing activities. [Refer: Associates [member]; Dividends received]	practice: IAS 7 16
ifrs-full	DividendsRece	i <b>Xedûlatsoif</b> jedA debit	Monthead Sectors Activities	Dividends received] Vitiescash inflow from dividends received, classified as operating activities. [Refer: Dividends received]	disclosure: IAS 7 31

			classified as investing activities	received from joint ventures, classified as investing activities. [Refer: Joint ventures [member]; Dividends received]	
ifrs-full	DividendsReco		bDüvideFickonco		
		debit	recognised as distributions to non- controlling interests	of dividends recognised as distributions to non- controlling interests. [Refer: Non- controlling interests]	practice: IAS 1 106 d
ifrs-full	DividendsReco	ghi <b>stech4isD</b> istri debit	b <b>DürøickeFick</b> Swne recognised as	r <b>30£Parcont</b> nt of dividends	common practice: IAS
		debit	distributions to owners of parent	recognised as distributions to owners of the parent. [Refer: Parent [member]]	1 106 d
ifrs-full	DividendsReco	•			icogificarrentYear
		debit	recognised as distributions to owners of parent, relating to current year	of dividends relating to the current year, recognised as distributions to owners of the parent. [Refer: Parent [member]]	practice: IAS 1 106 d
ifrs-full	DividendsReco	•		r <b>30£ParcontRt</b> elat of dividends	ingfinfororYears
		debit	recognised as distributions to owners of parent, relating to prior years	of dividends relating to prior years, recognised as distributions to owners of the parent. [Refer: Parent [member]]	practice: IAS 1 106 d

ifrs-full	DividendsRec	anix AsDistr duration	ribDtivoitkeFiteSwne recognised as	r <b>Ther Share</b> nt, per share, of	disclosure: IAS 1 107
		duration	distributions to owners per share	dividends recognised as distributions to owners.	
ifra full	DividendePee	An intradification	t Dinith In Family		wind that Aug Manager and At East Value Thr
ifrs-full		credit	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]]	
ifrs-full	DividendsRec	gaistectification			ghisteosAuse/leasuredAtFairValueThi
		credit	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	IFRS 7 11A d

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

			earnings per share.	
ifrs-full	EffectiveDateOfRetvaluationRi	ightfreatiseeAssets date of revaluation, right-of-use assets	The effective date of the revaluation for right-of- use assets stated at revalued amounts. [Refer: Right- of-use assets]	disclosure: IFRS 16 57
ifrs-full	EffectiveDates Of Revaluation I	n Ealifectbile Assets	Otheralliacture	wisclosure:
		dates of revaluation, intangible assets other than goodwill	dates of revaluation for classes of intangible assets other than goodwill stated at revalued amounts. [Refer: Intangible assets other than goodwill]	IAS 38 124 a i
ifrs-full	EffectiveDatesOftRevaluationP	rbfædtiPlantAn dates of revaluation, property, plant and equipment	dElogaigffactive 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	EffectiveInteresTR XI XD etstamtin	eHOrdDateOfRe- interest rate determined on date of reclassification of financial assets out of fair value through profit or loss	interest rate determined on the date	FdisationalitessetsFirstApplicationOfIF IFRS 7 42N a

		category, initial application of IFRS 9	profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	EffectiveInteres <b>iR &amp; Detstrum</b> in	eHOrdDateOfRe 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	Fdiscologialification( IFRS 7 42N a
ifrs-full	EffectiveInteres <b>RXXOffSinnt</b> o	illfisstitsReclas interest rate of financial assets reclassified out of available-for- sale financial assets	siffhedefiteOfAeva interest rate of financial assets reclassified out of the available- for-sale measurement category. [Refer: Financial assets]	i <b>ltibltfösmæ</b> leFinancialAssets IFRS 7 12A f – Expiry date 2021-01-01
ifrs-full	EffectiveInteres <b>R&amp;A</b>	i HffsstitsReclas 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	adisalAssutsAtFairValueThroughPro IFRS 7 12A f – Expiry date 2021-01-01

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

			contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	EffectOfAssetCritimgAstember	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	EffectOfExchangedRatatichange	sElfifecatsbrAndCa	shifeqentedeots	disclosure:
	debit	exchange rate changes on cash and cash equivalents	exchange rate changes on cash and cash equivalents held or due in a foreign currency. [Refer: Cash and cash equivalents]	IAS 7 25, disclosure: IAS 7 28
ifrs-full	EffectOfExchangeRateChange	sEfficeashtAndCa exchange rate changes on cash and cash equivalents [abstract]	ashEquivalentsA	bstract

		1	τ	
ifrs-full	EffectOfOverlandipproachRec	lastificitatifonAxis overlay approach reclassification [axis]	of a table defines the	disclosure: IFRS 4 39L e – Effective on first application of IFRS 9
ifrs-full	EffectOfOverlayAeppboachRec	overlay	stands for the effect of	disclosure: IFRS 4 39L e – Effective on first application of IFRS 9
ifrs-full	EffectOfTransitin <b>affible</b> TRSsMe	enfiblerct of transition to IFRSs [member]	This member stands for the financial effect of the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	disclosure: IFRS 1 24
ifrs-full		adjustment to contractual service margin of choice not to adjust contractual service margin for some changes in fulfilment cash flows for contracts	of the effect on the adjustment to the contractual service margin in the current period of a	o <b>tfiseldşust</b> ContractualServiceMargir IFRS 17 112 – Effective 2021-01-01

				cash flows of contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]	
ifrs-full	EightYearsBef	o <b>ne&amp;nepor</b> tingYe	a <b>Evgenbea</b> rs before reporting year [member]	This member stands for a year that ended eight years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	ElectricityDist	i <b>bætide?/</b> lember	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	EliminationOf	ntensdgan ent An	MilinsMatioher 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	EmployeeBene	f <b>X slixpeiose</b> , debit	Employee benefits expense	The expense of all forms of consideration given by an entity in	example: IAS 1 102, disclosure: IAS 1 99, disclosure: IAS 1 104

				exchange for a service rendered by employees or for the termination of employment.	
ifrs-full	EmployeeCont	r <b>Xoutioon</b> tion, credit	Employee contributions	The amount of employee contributions to retirement benefit plans.	disclosure: IAS 26 35 b ii
ifrs-full	EmployerCont	r <b>iðudioras</b> ion, credit	Employer contributions	The amount of employer contributions to retirement benefit plans.	disclosure: IAS 26 35 b i
ifrs-full	EnergyExpense	eX duration, debit	Energy expense	The amount of expense arising from the consumption of energy.	common practice: IAS 1 112 c
ifrs-full	EnergyTransm	iXidnChioges debit	Energy transmission charges	The amount of charges related to transmission of energy.	common practice: IAS 1 112 c
ifrs-full	EnteringIntoSi	g <b>niéïnàæt</b> Comm	thntatsOy Ottotin significant commitments or contingent liabilities [member]	<b>Genstriabilities</b> stands for entering into significant commitments or contingent liabilities. [Refer: Contingent liabilities [member]]	Vexanberle: IAS 10 22 i
ifrs-full	EntitysOwnEq	under in the second	Mentibe's own equity instruments [member]	This member stands for equity instruments issued by the entity. It also represents the standard value for the "Classes of entity's	disclosure: IFRS 13 93

			own equity instruments" axis if no other member is used.	
ifrs-full	EntitysTotalFor <b>Axesnbiz</b> tesMer	n <b>Ben</b> tity'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	EntitysTotalFor <b>Bæsinæs</b> sComb	iffattity33Metabe for business combinations [member]	rThis member stands for the standard value for the "Business combinations" axis if no other member is used.	disclosure: IFRS 3 B64, disclosure: IFRS 3 B67
ifrs-full	EntitysTotalFortashbeneratin	gEnitsMetnber 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	EntitysTotalForfæmsbendatedS	tr <b>Eintity</b> edEntities total for consolidated structured entities [member]	Micisi her stands for the standard value for the "Consolidated structured entities" axis if no other member is used.	disclosure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated

					structured entities
ifrs-full	EntitysTotalFo	r <b>Excuerboail</b> Credit	Fradicy Membler for external credit grades [member]	This member stands for the standard value for the "External credit grades" axis if no other member is used.	disclosure: IFRS 4 39G a – Expiry date 2021-01-01, example: IFRS 7 IG20C, example: IFRS 7 35M, example: IFRS 7 IG24 a – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	EntitysTotalFo	r <b>Inqpahe</b> nentOfI	FinatityiddAssets total for impairment of financial assets [member]	Melmiberember 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	EntitysTotalFo	r <b>Indiwbd</b> ualAsse	tEntifyashganera for individual assets or cash- generating units [member]	tiligisJmitstMbemb stands for the standard value for the "Individual assets or cash- generating units" axis if no other member is used.	etisclosure: IAS 36 130
ifrs-full	EntitysTotalFo	r <b>Intenbæl</b> CreditC	Fades/Vetodadr for internal credit grades [member]	This member stands for the standard value for the "Internal credit grades" axis if no other member is used.	disclosure: IFRS 4 39G a – Expiry date 2021-01-01, example: IFRS 7 IG20C, example: IFRS 7 35M,

				example: IFRS 7 IG25 b – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	EntitysTotalFor <b>JoentOp</b> eration	s <b>Entity</b> dertotal for joint operations [member]	This member stands for the standard value for the "Joint operations" axis if no other member is used.	disclosure: IFRS 12 B4 c
ifrs-full	EntitysTotalFor <b>JoèntVe</b> nturesN	<b>Emtity</b> '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	EntitysTotalForPreabableidityOfI	Hatilt Member 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	EntitysTotalFor <b>Related</b> Parties	Mentiby is total for related parties [member]	This member stands for the standard value for the "Categories of related parties" axis if no other	disclosure: IAS 24 19

				member is used.	
ifrs-full	EntitysTotalFor	<b>Sugnhent</b> Conso	lElatityAttortalMo for segment consolidation items [member]	e <b>This</b> member stands for the standard value for the "Segment consolidation items" axis if no other member is used.	disclosure: IFRS 8 28
ifrs-full	EntitysTotalFor	<del>โลเปอลไปล</del> ่ายรMe	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	EntitysTotalFor	bi <b>acobus</b> olidateo	EntitydsredEntit total for unconsolidated structured entities [member]	stands for	disclosure: IFRS 12 B4 e ed
ifrs-full	EntitysTotalFor	bh <b>eodne</b> olidateo	<b>Substicit</b> ariesMettotal for unconsolidated subsidiaries [member]	stands for	disclosure: IFRS 12 19B ed
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:

ifrs-full	EquityAbstract		Equity [abstract]		IFRS 13 93 b, disclosure: IFRS 13 93 e
ifrs-full	EquityAndLia	Mitiestant, credit	Equity and liabilities	The amount of the entity's equity and liabilities. [Refer: Equity; Liabilities]	disclosure: IAS 1 55
ifrs-full	EquityAndLial	oilitiesAbstract	Equity and liabilities [abstract]		
ifrs-full	EquityAttribut	aMaifiotAntpersC credit	f <b>Pqnity</b> attributable to owners of parent	The amount of equity attributable to the owners of the parent. This specifically excludes non- controlling interest.	disclosure: IAS 1 54 r
ifrs-full	EquityAttribut	ahleihd@wnersC	fPqnityMember attributable to owners of parent [member]	This member stands for equity attributable to the owners of the parent.	disclosure: IAS 1 106
ifrs-full	EquityInstrum	e <b>iX</b> si <b>Astant</b> ntCon debit	tEibuitydToFairV instruments, amount contributed to fair value of plan assets	althe (affletam) associated as a second structure of the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	etsxample: IAS 19 142 b
ifrs-full	EquityInstrum	eixtsilfistlaht, debit	Equity instruments held	The amount of instruments	common practice: IAS 1 55

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

				entity after deducting all its liabilities. It also represents the standard value for the "Components of equity" axis if no other member is used.	
ifrs-full	EquityPriceRis	krivtemblee r	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		f <b>ædluntætFöm</b> ancia	reclassified into financial liabilities	The amount of equity reclassified into financial liabilities. [Refer: Equity; Financial liabilities]	disclosure: IAS 1 80A
ifrs-full	EstimatedCash	EXodus@tibinanc debit	id stissett Reclas cash flows of financial assets reclassified out of available-for-	siffuelestinOarea cash flows of financial assets reclassified out of the available-for- sale category.	il <b>aistafosmaa</b> leFinancialAssets IFRS 7 12A f – Expiry date 2021-01-01

			sale financial assets	[Refer: Financial assets available-for- sale]	
ifrs-full	EstimatedCash	EXodus@ttibin,anc debit	idistissuteReclass cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	siffuelextitOdTeida cash flows of financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	andisælAssatetsAtFairValueThroughPro IFRS 7 12A f – Expiry date 2021-01-01
ifrs-full	EstimatedFinar	nðiaiHSffærtţConti credit	ngstintlated lities financial effect, contingent liabilities in business combination	If Beisimessotom of the estimated financial effect of contingent liabilities in a business combination that were not recognised because their fair value cannot be measured reliably. [Refer: Contingent liabilities [member]]	ibiisatiomure: IFRS 3 B64 j i
ifrs-full	EstimatedFinar	nðaillisffæut,OfCo debit	nfistigent&dsets financial effect of contingent assets	The amount of the estimated financial effect of possible assets that arise from past events and whose existence will be confirmed	disclosure: IAS 37 89

			only by the occurrence or non- occurrence of one or more uncertain future events not wholly within control of the entity.	
ifrs-full	EstimatedFinan Mailfsffartt,OfC credit	orffistigentEdabili financial effect of contingent liabilities	tiæshe amount of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86 a
ifrs-full	EstimateOfContXiteutiatioExp credit	ec fest fine BurPaf dTo contributions expected to be paid to plan for next annual reporting period	hllhe 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	EstimateOfUndKcinstand,Clai credit	m EShianAteiseFro undiscounted claims that arise from contracts within scope of IFRS 17	niChonestints204/2014 of the undiscounted amount of the claims that arise from contracts within the scope of IFRS 17.	idScopcOeIFRS17 IFRS 17 130 – Effective 2021-01-01
ifrs-full	EstimatesOfPre <b>sentVal</b> ueOfF	ut <b>ExtCashEslow</b> s present value of future cash flows [member]	<b>WEInisben</b> ember stands for the estimates of the present value of the	disclosure: IFRS 17 100 c i – Effective 2021-01-01, disclosure:

				future cash flows related to insurance contracts. [Refer: Insurance contracts [member]]	IFRS 17 101 a – Effective 2021-01-01
ifrs-full	EstimatesOfPro	e <b>sæntMæi</b> neOfFu	tExtCaahdsflow present value of future cash inflows [member]	s Whim hermoser 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	EstimatesOfPre				diselfoomContractsWithinScopeOfI
		credit	present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	of the estimates of the present value of future cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities.	IFRS 17 132 b ii – Effective 2021-01-01
ifrs-full	EstimatesOfPre	eseentWadueOfFu			disclosure:
			present value of future cash outflows [member]	stands for the estimates of the present value of future cash flows outflows related to insurance contracts. [Refer: Insurance contracts [member]]	IFRS 17 107 a – Effective 2021-01-01

ifrs-full	EstimatesOfPr	essentWadneOfFu	t <b>EsstGaahe9utf</b> lo	wiskitshereinbeitn	suliaokesAccepuisitionCashFlowsMem
			present value of future cash outflows other than insurance acquisition cash flows [member]	stands for the estimates of the present value of future cash outflows other than the insurance acquisition cash flows. [Refer: Estimates of present value of insurance acquisition cash flows [member]]	IFRS 17 107 a – Effective 2021-01-01
ifrs-full	EstimatesOfPr	eseentWadueOfIns	aFratimentesantsit	i Ailia sheilahes N	lehisbbisure
			present value of insurance acquisition cash flows [member]	stands for the estimates of the present value of the insurance acquisition cash flows. Insurance acquisition cash flows are cash flows arising from the costs of selling, underwriting and starting a group of insurance contracts that are directly attributable to the portfolio of insurance contracts to which the group belongs. Such cash flows include cash flows that are not directly attributable to individual	IFRS 17 107 a – Effective 2021-01-01

ifrs-full	EventsOfReclassificationOfFinEncentation of Financial assets [axis]contracts or groups of insurance contracts within the portfolio.disclosu IFRS 7EventsOfReclassificationOfFinEncentation of a table of financial assets [axis]disclosu IFRS 7disclosu IFRS 7	
ifrs-full	EventsOfReclassificationOfFin       fincintAssfetsMeffibisrmember reclassification stands for of financial assets       disclosu IFRS 7         IFRS 7       incinitation       incinitation         IFRS 7       incinitation       incinitation	
ifrs-full	ExchangeDifferencesOnTranslation differences on translation [abstract]	
ifrs-full	ExciseTaxPayabXeinstant, credit Excise tax payables The amount of payables related to excise tax.	
ifrs-full	ExercisePriceOfXXX aindiagSh arcoptisons2019 The exercise price of price of outstanding share options. disclosure of share options. disclosure options.	

ifrs-full	ExercisePriceSharattyptionsGraduration	price, share options granted	The exercise price of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedCashOXtflowOmRede credit	-		eðfisælosialðinstrument IAS 1 136A c
ifrs-full	ExpectedCredit hueststefeollecti	v <b>Elypesster</b> sedM credit losses collectively assessed [member]	effibisrmember 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	ExpectedCredit	allypesses credit losses individually assessed [member]	eifibisr member stands for expected credit losses that are individually assessed. [Refer: Method of assessment of expected credit losses [member]]	example: IFRS 7 IG20B, example: IFRS 7 35H, example: IFRS 7 35I
ifrs-full	ExpectedCredit Kossk anstant	Expected credit loss rate	The rate of expected credit losses,	example: IFRS 7 IG20D,

				calculated as percentage of the gross carrying amount. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.	example: IFRS 7 35N
ifrs-full	ExpectedDivide <b>XdX</b> dura	XPercentag ation	ESiparctOptions dividend as percentage, share options granted	<b>Franc</b> ted percentage of an expected dividend used to calculate the fair value of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedDivideXdS	u <b>hantéOn</b> ption	<b>Capanttad</b> dividend, share options granted	The amount of an expected dividend used to calculate the fair value of share options granted.	disclosure: IFRS 2 47 a i
ifrs-full	ExpectedReimb <b>¾rin</b> debi		ngepticitatilities reimbursement contingent liabilities in business combination		bdiratiosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j

				Business combinations [member]]	
ifrs-full	ExpectedReim	oXrsinstantt,Other debit	Hropexiteds reimbursement other provisions	The amount expected to be reimbursed by another party on expenditures to settle other provisions. [Refer: Other provisions]	disclosure: IAS 37 85 c
ifrs-full	ExpenseArisin	g <b>KrdurÐiph</b> orati debit	ohr per Ased E valu arising from exploration for and evaluation of mineral resources	aften and Mineral 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.	Riesokoranse: IFRS 6 24 b
ifrs-full	ExpenseArisin	g <b>Krdurhtion</b> ance debit	Exptrases arising from insurance contracts	The amount of expense arising from insurance contracts. [Refer: Types of insurance contracts [member]]	disclosure: IFRS 4 37 b – Expiry date 2021-01-01

ifrs-full	ExpenseByNatuXe	eduration, ebit	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	ExpenseByNature	eAbstract	Expenses by nature [abstract]		
ifrs-full	ExpenseDueToWn de	n <b>skinding</b> ,OfD ebit	iExpent@nRrcvi to unwinding of discount on provisions	storesamount of expense recognised due to the unwinding of the discount on provisions, resulting from the effect of the passage of time. [Refer: Other provisions]	common practice: IAS 1 112 c
ifrs-full		y <b>doidtic</b> tīļaim ebit	Stampt Beneffits W policyholder claims and benefits, without reduction for reinsurance held	<b>The</b> utReduction amount of expense for policyholder claims and benefits, without any reduction for reinsurance held.	ExaRgilesuranceHeld IAS 1 85 – Expiry date 2021-01-01, example: IFRS 4 IG24 c – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01

ifrs-full	ExpenseFrom	Ashketated Share		fa <b>hsætionsl</b> tnW	kimhumodsOrServicesReceivedD
115-1011	Expenserionic	debit	cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	of expense arising from cash-settled share-based payment transactions in which the goods or services received did not qualify for recognition as assets. [Refer: Expense from share-based payment transactions in which goods or services received did not qualify for recognition as	practice: IAS 1 112 c
ifrs-full	ExpenseFromC	ð <b>ántlnræitigh</b> nvol <sup>4</sup> debit	vExpenterDerrect continuing involvement in derecognised financial assets	assets] (finis edifionant cia of expense recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]	l <b>Aissitu</b> sure: IFRS 7 42G b
ifrs-full	ExpenseFromC	debit	vExpertiseDerraco continuing involvement in	Filised Finantcia of cumulative expense recognised	lassetssünenulativelyRecognised IFRS 7 42G b

			financial assets cumulatively recognised	from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Expense from continuing involvement in derecognised financial assets; Derivatives [member]]	
ifrs-full	ExpenseFromE	debit	equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	tThenanctions In of expense arising from equity-settled share-based payment transactions in which the goods or services received did not qualify for recognition as assets. [Refer: Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets]	WhicloGanodsOrServicesReceivedDia IFRS 2 51 a
ifrs-full	ExpenseFromS	debit	dix <b>pearss</b> afitions share-based payment	<b>If We high Good</b> so of expense arising from	<b>OhiSelvsiacs</b> ReceivedDidNotQualifyF IFRS 2 51 a

			transactions in which goods or services received did not qualify for recognition as assets	share-based payment transactions in which the goods or services received did not qualify for recognition as assets.	
ifrs-full	ExpenseFromS	harebasedPaym	dix Franscafitions share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]	InWhichGoods	OrServicesReceivedDidNotQualifyF
ifrs-full	ExpenseFromS	Sl¥an <del>dbrasti</del> dffaym debit	dit Feass aftions share-based payment transactions with employees	Whth Employees of expense from share- based payment transactions with employees.	scommon practice: IAS 1 112 c
ifrs-full	ExpenseIncom	e <b>¥nclurdæidIm</b> ,Prot	fi <b>E</b> OplenseLiabili (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	tiEseJinderelassura (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	ArccaftpitractsAndReinsuranceContra IFRS 4 IG37 d – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01

				reinsurance contracts issued]	
ifrs-full	ExpenseOfRes	t <b>XicturinigA</b> ctivi debit	tæspense 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

ifrs-full	ExpenseRecog	n <b>XsællDatröng</b> Per debit	ioddportBadAndl recognised during period for bad and doubtful debts for related party transaction	effect on the nature and focus of the entity's operations. <b>DoubtfulDebt</b> sFo of expense recognised during the period in respect of bad or doubtful debts due from related parties. [Refer: Related parties [member]]	o <b>dReclateadle</b> artyTransaction IAS 24 18 d
ifrs-full	ExpenseRelatin	h <b>ğı dılucatisen</b> Of L debit	okwpdnseAssetsI relating to leases of low- value assets for which recognition exemption has been used	difference 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.	ndtixendo5xumptionHasBeenUsed IFRS 16 53 d
ifrs-full	ExpenseRelatin	n <b>&amp;TdSitadiote</b> rmI debit	daxpshotWhich relating to short- term leases for which recognition exemption has been used	RdoogmitionExe of the expense relating to short- term leases accounted for applying paragraph 6 of IFRS 16. This expense need not include the expense	nhiptilorsHaxBeenUsed IFRS 16 53 c

				relating to leases with a lease term of one month or less. Short- term lease is a lease that, at the commencemen date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.	t
ifrs-full	ExpenseRelation	n <b>&amp;TdWantiiabil</b> ,eLe debit	a <b>Experiments</b> Norrelating to variable lease payments not included in measurement of lease liabilities	tlibetudedIntVlea 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 commencemen date, other than the passage of time.	sdirserhossnut@fLeaseLiabilities IFRS 16 53 e t

			[Refer: Lease liabilities]	
ifrs-full	ExpensesArisin ğFdomaNeinsu debit	rafioqidekes arising from reinsurance held	The amount of expenses relating to reinsurance contracts held.	example: IAS 1 85 – Expiry date 2021-01-01, example: IFRS 4 IG24 d – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ExpensesFrom Alldcartition()fP debit	refixingentsResidToF from allocation of premiums paid to reinsurer	Effhsummount 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	ExpensesOnFin XndiadAtissetsR debit	edlaspifiselOutO on financial assets reclassified out of available-for- sale financial assets recognised in profit or loss	Ahailablefotsal of expenses recognised in profit or loss on financial assets reclassified out of the available-for- sale category. [Refer: Financial assets available-for- sale; Other comprehensive income]	edfiscinsintAssetsRecognisedInOther IFRS 7 12A e – Expiry date 2021-01-01
ifrs-full	ExpensesOnFinXindiarlaticsaetsR debit	edlassificadoutO on financial assets reclassified out of financial assets at fair value through	of expenses recognised in profit or loss on financial assets reclassified	s <b>Aistciusvar</b> tueThroughProfitOrLossR IFRS 7 12A e – Expiry date 2021-01-01

		profit or loss	value through	
		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	ExplanationHoweServiceCon	cesEicplAnaiogen	nei Tilleas Been Cla	s <b>dišel</b> bsure:
		of how service concession arrangement has been classified	explanation of how a service concession arrangement has been classified. [Refer: Service concession arrangements [member]]	SIC 29 6 e
ifrs-full	ExplanationOf AtexobhoingPo	liclesscatethetho	ds <b>Off</b> Eomputatio	ndfishbosudInInterimFinancialStatem
		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.	IAS 34 16A a
ifrs-full	ExplanationOf AdjustmentsB			cullistelBasieAndDilutedEarningsPerS
		of adjustments between	reconciliation of the denominators	IAS 33 70 b

		denominators used to calculate basic and diluted earnings per share	used in calculating basic and diluted earnings per share to each other.	
ifrs-full	ExplanationOf <b>Atdyu</b> stmentsO	NExplatation of adjustments of numerator to calculate basic earnings per share	explanation of the adjustments made to the	n <b>diisgsliðstfðh</b> are IAS 33 70 a
ifrs-full	ExplanationOf <b>Atelju</b> tstmentsOf	NinpleatationCa of adjustments of numerator to calculate diluted earnings per share	ldHateDilutedE explanation of the adjustments made to the numerator in the calculation of diluted earnings per share.	adiisolgssRanShare IAS 33 70 a
ifrs-full	ExplanationOf <b>Atdju</b> stmentsTh	atWolddRedfece of adjustments that would be necessary to achieve fair presentation	stany ToAchieve explanation of the adjustments to items in the financial statements that management has concluded would be necessary to achieve a fair presentation in circumstances in which management concludes that compliance with a	<b>FaiscPossen</b> tation IAS 1 23 b

ifrs-full	ExplanationOf	Descentionised of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	description of the line	Sditehosnt@fComprehensiveIncomeI IFRS 3 B64 n i
ifrs-full	ExplanationOf	of amount	offitt@rLossAndC explanation	D <b>thscCosmp</b> rehensiveIncomeApplyin
		reclassified between profit or loss and other comprehensive income applying overlay approach	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	d – Effective on first application of IFRS 9

				statements to understand how that amount is derived.	
ifrs-full			of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration	explanation of any changes in the range of undiscounted outcomes and the reasons for those changes for contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]	d <b>AisdReaso</b> nsForThoseChangesForC IFRS 3 B67 b ii
ifrs-full	ExplanationOf	<b>Ate</b> y/ChangesInF	RExplaination of any changes in recognised amounts of contingent consideration	uifibeOfContinger explanation of any changes in recognised amounts of contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]	entiSolusidueration IFRS 3 B67 b i
ifrs-full	ExplanationOf	A <b>tsxe</b> tsAcquired	Hylphylar(affGover of assets acquired by way of government grant and initially recognised at fair value	rffhentGrantAnd explanation of whether assets acquired by way of government grants and initially recognised	ddinistikdsyRecognisedAtFairValue IAS 38 122 c iii

	1				
				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	ExplanationOf	AtextumptionAbo			Resalltingen Material Adjustments
			of sources of	explanation	IAS 1 125,
			estimation	of major	disclosure:
			uncertainty	sources of	IFRIC 14 10
			with	estimation	
			significant risk of	uncertainty that have a	
			causing	significant	
			material	risk of	
			adjustment	resulting in	
			uajustitient	a material	
				adjustment.	
ifrs-full	EvaluationOf	MantuntionaTal	Tarahanatianan	-	
111 <b>S</b> -1 <b>U</b> 11	ExplanationOf	AtextemptionsTol	of process	explanation	IFRS 4 37 c
			used to	of the process	– Expiry date
			determine	used to	2021-01-01
			assumptions	determine	
			to measure	assumptions	
			recognised	that have	
			assets,	the greatest	
			liabilities,	effect on the	
			income and	measurement	
			expense	of recognised	
			arising from	assets,	
			insurance	liabilities,	
			contracts	income and	
				expense	
				arising from	
				insurance	
				contracts.	
ifrs-full	ExplanationOf	<b>Basi</b> sOfPreparat		*	
ifrs-full	ExplanationOf	BasisOfPreparat	of basis of	explanation	IFRS 10 C6B,
ifrs-full	ExplanationOf	B <b>exi</b> sOfPreparat	of basis of preparation	explanation of the basis	IFRS 10 C6B, disclosure:
ifrs-full	ExplanationOf	BasiisOfPreparat	of basis of preparation of unadjusted	explanation of the basis used for the	IFRS 10 C6B, disclosure: IFRS 11
ifrs-full	ExplanationOf	B <b>esi</b> sOfPreparat	of basis of preparation	explanation of the basis	IFRS 10 C6B, disclosure:

			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 <b>Bod</b> tyOfAut	of body of authorisation	The explanation of who authorised the financial statements for issue.	disclosure: IAS 10 17	
ifrs-full	ExplanationOf <b>Gha</b> ngeInA	Activit <b>Tex Flaat Recom</b> itt of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	explanation of the change in activities that permitted an insurer to reassess whether its	IFRS 4 39C c iii – Expiry date 2021-01-01	ActivitiesArePredon
ifrs-full	ExplanationOf <b>Gba</b> tigeInA	Activit <b>ExplantRissn</b> lte of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	dTihlenslætarNidLo explanation of the change in activities that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.	n <b>tjscQsalif</b> ying IFRS 4 39D c – Expiry date 2021-01-01	ToApplyTemporaryE
ifrs-full	ExplanationOf <b>Cha</b> tigeInB	Busine <b>ESMI lateition</b> Ma of change in business model for managing financial assets	an Elgeing Financia explanation of the change in the entity's business model for managing financial assets. [Refer:	IFRS 7 12B b	

				Financial assets]	
ifrs-full	ExplanationOf	(The trade of the	OF Prohomention Ent	-	nd (361dsntificationFromEndOfPreced
11175-1011	Explanation		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	( <b>than</b> gesInAppli	dablefination test of changes in applicable tax rates to previous accounting period	GlhæviousAcco explanation of the changes in the entity's applicable income tax rate(s) compared to the previous accounting period.	uditiclgBariod IAS 12 81 d
ifrs-full	ExplanationOf	(dbangesInDesci	ripxipla0aRetirer of changes in description	nEheBenefitPlar explanation of the	disclosure: IAS 26 36 g
			of retirement benefit plan	changes in the description of the retirement benefit plan during the period covered by the report.	
ifrs-full	ExplanationOf	<b>3ont</b> ractualObli	gatiplasiablemech of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance	astee onstructOr explanation of contractual obligations to purchase, construct or develop investment property or for repairs,	DieselloopIrezestmentPropertyOrForRe IAS 40 75 h

			or enhancements	maintenance or enhancements. [Refer: Investment property]	
ifrs-full	ExplanationOf	GtæxdibRoskMana	For plant disactice of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	sthedHowThey explanation of the credit risk management practices and how they relate to the recognition and measurement of expected credit losses.	RtikutoBoRecognitionAndMeasureme
ifrs-full	ExplanationOf	DepartureFromI	HRS lanation 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

			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	ExplanationOfDesignatedF			ellegeldsntityThatIssuesContractsWit
		of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	explanation of any	IFRS 4 39L c – Effective on first application of IFRS 9
ifrs-full	ExplanationOf <b>Dext</b> ilsOfAn	nyIn Vesphantfioling of details of any investment in employer	ploher explanation of the details of any investment in the employer that a retirement benefit plan has.	disclosure: IAS 26 35 a iv
ifrs-full	ExplanationOf <b>Dext</b> ilsOfGu	aran Feqs an attraction of details of guarantees given or received of outstanding balances for	eddiwedOfOutsta explanation of the details of guarantees given or received for outstanding balances for	a <b>diticlgBate</b> ncesForRelatedPartyTran IAS 24 18 b ii

		transaction tra [F G [n R pa	elated party ransactions. Refer: Guarantees member]; Related arties member]]	
ifrs-full	ExplanationOfDekati	IsOfInvestnice interplexativeling Effectives of details of expendence of exceeding of either five in per cent of exceeding either five in per cent of examples of available for the benefits or a five per cent be of any class plor type of lia security of the provide of the per cent of the security of the provide of the per cent be of any class plor type of lia security of the provide of the provide of the provide of the provide of the per cent of the security of the provide of the pr	therFivePerCe xplanation f the details f a single nvestment xceeding ither 5 % of ne assets of retirement enefit lan less its fabilities ther than ne actuarial resent value f promised etirement enefits, or % of any lass or type	ndi@dlNstdAssetsAvailableForBenefits IAS 26 35 a iii
ifrs-full	ExplanationOf <b>Deffe</b>	hence Between of of difference ex- between of operating di- lease be- commitments op disclosed le applying IAS co 17 and lease di- liabilities ap recognised at 17 date of initial of application of re IFRS 16 [text pe block] in date of dinitial of application of re date of initial of application of re date of initial of application of re date of initial of date of initial of application of re date of initial of application of re date of initial of application of re date of initial of date of initial of date of initial of date of initial of date of initial of date of initial of date o	f security. She commitment xplanation f the ifference etween: (a) perating ease ommitments isclosed pplying IAS 7 at the end f the annual eporting eriod mmediately receding the ate of initial pplication f IFRS 16, iscounted sing the ncremental orrowing	tdl3i:lokuædApplyingIAS17AndLeas IFRS 16 C12 b

				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	EvaluationOf	Directat Magguran	n <b>Enxtøda</b> Fatiðvalue	MFGoodsOrSor	
1115-1ull	ExplanationOf		of direct		IFRS 2 48
				explanation	IFK5 2 40
			measurement	of how the	
			of four voluo	foir voluo	
			of fair value	fair value	
			of goods	of goods	
			of goods or services	of goods or services	
			of goods	of goods or services received was	
			of goods or services	of goods or services received was determined	
			of goods or services	of goods or services received was determined if it was	
			of goods or services	of goods or services received was determined if it was measured	
			of goods or services	of goods or services received was determined if it was measured directly (for	
			of goods or services	of goods or services received was determined if it was measured directly (for example,	
			of goods or services	of goods or services received was determined if it was measured directly (for example, whether fair	
			of goods or services	of goods or services received was determined if it was measured directly (for example, whether fair value was	
			of goods or services	of goods or services received was determined if it was measured directly (for example, whether fair value was measured	
			of goods or services	of goods or services received was determined if it was measured directly (for example, whether fair value was measured at a market	
			of goods or services	of goods or services received was determined if it was measured directly (for example, whether fair value was measured at a market price for	
			of goods or services	of goods or services received was determined if it was measured directly (for example, whether fair value was measured at a market	

ifrs-full	ExplanationOf	DiesetosalOfInve	s <b>En.phaPaoipe</b> rty(	TahriedAtCostO	rdist losurdanceWithIFRS16WithinFa
	1		of disposal of	explanation	IAS 40 78 d i
			investment	of the fact	
			property	that the entity	
			carried at	has disposed	
			cost or in	of investment	
			accordance	property not	
			with IFRS 16	carried at fair	
			within fair	value when	
			value model	the entity	
				measures	
				investment	
				property at	
				cost or in	
				accordance	
				with IFRS 16	
				within the fair	
				value model,	
				because	
				fair value is	
				not reliably	
				determinable	
				on a	
				continuing	
				basis. [Refer:	
				At cost or in	
				accordance	
				with IFRS 16	
				within fair	
				value model	
				[member];	
				Investment	
				property]	
ifrs-full	ExplanationOf	Bffet:tOfChange			a <b>di Valos Be</b> comesReliablyMeasurabl
			of effect of	explanation	IAS 41 56 c
			change for	of the effect	
			biological	of changing	
			asset for	to fair value	
			which	measurement	
			fair value	for biological	
			becomes	assets	
			reliably	previously	
			measurable	measured	
				at their cost	
				at their cost less any	
				at their cost less any accumulated	
				at their cost less any accumulated depreciation	
				at their cost less any accumulated depreciation and	
				at their cost less any accumulated depreciation and impairment	
				at their cost less any accumulated depreciation and impairment losses but	
				at their cost less any accumulated depreciation and impairment	

				becomes reliably measurable. [Refer: Biological assets; Impairment loss]	
ifrs-full	ExplanationOf	B <b>ffæt</b> tOfChange	Stracture in assumptions to measure insurance assets and insurance liabilities	sThMeasureInsu explanation of the effect of changes in assumptions to measure insurance assets and insurance liabilities, showing separately the effect of each change that has a material effect on the financial statements.	i <b>disclofssre</b> tsAndInsuranceLiabilities IFRS 4 37 d – Expiry date 2021-01-01
ifrs-full	ExplanationOf	H <b>ffæ</b> ttOfChange	SEx Clamation of effect of changes in composition of entity during interim period	OffentityDuring explanation of the effect of changes in the composition of the entity during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings and discontinued operations. [Refer: Business combinations	gHiseliosufteriod IAS 34 16A i

		[member]; Discontinued operations [member]; Subsidiaries [member]]
ifrs-full	ExplanationOfBffectC	Change       fix planatiose       of the urrentAsset       iBuikponzedGroupHeldForSaleOnRe         of effect       explanation       IFRS 5 42         of changes       of the       in plan to       effect of         sell non-       the decision       urrent asset       to change         or disposal       the plan to       group held       sell non-         for sale on       current assets       results of       or disposal         operations for       groups on       the current       period.         [Refer: Non-       current assets       or disposal       groups         classified       as held for       sale; Disposal       groups         classified as       held for sale       member]]       itel for sale
ifrs-full	ExplanationOfBffectC	ChangeSimplanatioSullNCrimeurrentAssetChiBikposadGroupHeldForSaleOnResof effectexplanationIFRS 5 42of changesof thein plan toeffect ofsell non-the decisioncurrent assetto changeor disposalthe plan togroup heldsell non-for sale oncurrent assetsresults ofor disposaloperations forgroups onprior periodthe results ofoperations forprior periodspresented.[Refer: Non-current assetsor disposalgroupsurrent assets

	classified as held for sale]
ifrs-full	ExplanationOf AffectOdSharebaSectPlayminnsOn FineancialPositieof effect ofexplanationof effect ofexplanationshare-basedthat enablespaymentsusers ofon entity'sfinancialfinancialstatements toposition [textunderstandblock]the effect ofshare-basedpaymenttransactionson the entity'sfinancialfinancialposition [textunderstandblock]the effect ofshare-basedpaymenttransactionson the entity'sfinancialposition.
ifrs-full	ExplanationOf diffect@dsharebSectilagmentionSPhefitOrLossdisclosure:of effect ofexplanationIFRS 2 50share-basedthat enablespayments onusers ofentity's profitfinancialor loss [textstatements toblock]understandthe effect ofshare-basedpaymentthe effect ofshare-basedpaymentthe effect ofshare-basedpoymenttransactionson the entity'sporfit (loss).
ifrs-full	ExplanationOfBfffectOfTransiti ExplanationOfBfffectOfTransiti of effect of transition on reported cash flows flows to the statement of cash flows resulting from the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]
ifrs-full	ExplanationOfBffectOfTransit dimphRepiontedFiftaencialPerformdisceosure: of effect of explanation IFRS 1 23 transition of how the on reported transition

		financial performance	from previous GAAP to IFRSs affected the entity's reported financial performance. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	ExplanationOf	tetOfTransiti of effect of transition on reported financial position	FiflaencialPositio explanation of how the transition from previous GAAP to IFRSs affected the entity's reported financial position. [Refer: Previous GAAP [member]; IFRSs [member]]	ndisclosure: IFRS 1 23
ifrs-full	ExplanationOfBfffe	<b>cbTbak</b> Timin <b>gwpSanistfact</b> ion of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	explanation of the effect	<b>Obsidgation</b> sAndTypicalTimingOfPa IFRS 15 117

			Contract assets; Contract liabilities]	
ifrs-full	ExplanationOf	cExtFlacett@omtin of estimated financial effect, contingent liabilities in business combination	gentLiabilities explanation of the estimated financial effect for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	nBscslovesseEombination IFRS 3 B64 j i
ifrs-full	ExplanationOfBstitnatedFinan	cEatDEfinationCor of estimated financial effect of contingent assets	filingentAssets 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	ExplanationOf <b>Faxtt</b> AndBasisF	offact and basis for preparation of financial statements	FThancialStaten explanation of the fact that the entity has not prepared	<b>etissWolsen</b> NotGoingConcernBasis IAS 1 25

		when not going concern basis	financial statements on a going concern basis and an explanation of the basis on which financial statements were prepared.	
ifrs-full	ExplanationOf	in gapeansition has of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	explanation of the relevant factors in reaching the decision by a parent or any of its subsidiaries to provide, without having a contractual obligation to do so, financial or other support to a previously unconsolidated structured entity that resulted in the entity controlling the structured entity. [Refer: Subsidiaries [member]; Unconsolidated structured	
			entities [member]]	
ifrs-full	ExplanationOf	nEtaplærsItidicati of facts and circumstances indicating rare situation for		HixReclaesificationOutOfFinancial IFRS 7 12A c – Expiry date 2021-01-01

			financial assets at fair value through profit or loss	for the reclassification of financial assets that are no longer held for the purpose of selling or repurchasing in the near term out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss; Reclassification out of financial assets at fair value through profit or loss]		
ifrs-full	ExplanationOf	FtæxttsAndCircun	n <b>Etapole::</b> Of facts and	OFReclassificati explanation	ochiAcrldExapectedI IFRS 5 41 b	DisposalMannerAnc
			circumstances of sale or reclassification and expected disposal, manner and timing	of the facts and circumstances of the sale or leading to the expected disposal, and the manner and timing of that disposal, when a non- current asset or disposal group has been either classified as held for sale or sold.		
ifrs-full	ExplanationOf		at columning Am of fact that aggregate carrying amount of goodwill or	oThe OfGoodwil explanation of the fact that the aggregate carrying	<b>ld)schlusing</b> äbleAs IAS 36 135	setsWithIndefiniteU

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

ifrs-full	ExplanationOfPacotfFhatEntity:	s <b>ExplanQiOthe</b> of fact that entity's owners or others have power to amend financial statements after issue	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] <b>rsFha</b> vePowerTo explanation of the fact that the entity's owners or others have the power to amend financial statements	AtisehatFureancialStatementsAfterIssu IAS 10 17
· c c II			after issue.	
ifrs-full		of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	explanation of the fact that financial instruments whose fair value previously could not be reliably measured are derecognised. [Refer: Financial instruments,	P <b>rtividusly</b> €ouldNotBeReliablyMeas IFRS 7 30 e – Expiry date 2021-01-01

			class [member]]	
ifrs-full	ExplanationOf Factor HatFinat	nci <b>HSpltemations</b> Ai of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	explanation of the fact that financial statements	g <b>đigalosstFo</b> rPreviousPeriodsHaveBe IAS 29 39 a
ifrs-full	ExplanationOf <b>Faxt</b> tThatFinat	nci <b>HSpitematiots</b> Fo of fact that financial statements for previous periods not presented	r Phevious Period explanation, in the entity's first IFRS financial statements, of the fact that the entity did not present financial statements for previous periods.	StiketBreasented IFRS 1 28
ifrs-full	ExplanationOfFtextfFhatMax	imufix Alarcatite of F of fact that maximum amount of payment for contingent consideration arrangements and	*	indgeorlt(SonsiderationArrangementsAr IFRS 3 B64 g iii

	indemnificationarrangements assets is and unlimited indemnification assets is unlimited.
ifrs-full	ExplanationOf PrextThatShares HaxpNortabulate The disclosure: of fact that explanation shares have of the fact no par value that shares have no par value. [Refer: Par value per share]
ifrs-full	ExplanationOfPlemancialEffectOfExplanationIfFlemancial       explanation       IFRS 3 61         of financial       explanation       IFRS 3 61         effect of       of the       adjustments       financial         related to       effects of the       business       adjustments         combinations       recognised       in the current       reporting         period that       relate to       business       combinations         that occurred       in the period       or previous         reporting       periods.       [Refer:         Business       combinations       [member]]
ifrs-full	ExplanationOfFiendncialEffect       If @phtmagicmtLiabilities       disclosure:         of estimated       explanation       IAS 37 86 a         financial       of the       effect of       estimated         contingent       financial       iabilities.       IAS 37 86 a         liabilities       effect of       estimated       iabilities.         [Refer:       Contingent       liabilities.       [Refer:         Contingent       liabilities       [member]]       iabilities
ifrs-full	ExplanationOfFiendIncialEffectImage: Constraint of the state of the sta

			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	ExplanationOf	Pianamolia dikffect(	Of Financial of financial effect of non- adjusting event after reporting period [text block]	EVbntAfterReport explanation of either an estimate of the financial effect of a non-adjusting event after the reporting period or a statement that such an estimate cannot be made.	IAS 10 21 b
ifrs-full	ExplanationOf	G <b>eixt</b> OrLossTha	tReplexifieddent 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	explanation of the gain or loss that both relates to identifiable assets acquired or liabilities assumed in a business combination	ofiisteld@mleiabilitiesAssumedInBusin IFRS 3 B67 e

	combinations [member]]
ifrs-full	ExplanationOfCleixtsLossesRec       Oprissid) WithenC       Of theolInSubsidial diskloostre:         of line item(s)       description       IFRS 12 19 b         in profit or       of the line       loss in which       item(s) in         gain (loss) is       profit or loss       in which the         gain (loss) is       recognised       in which the         when control       gain (loss) is       recognised (if         of subsidiary       is lost       not presented         separately)       when       control of a         subsidiary is       lost. [Refer:       Subsidiaries         lost. [Refer:       Subsidiaries       lost.[Rember]]
ifrs-full	ExplanationOf Hedge Ineffective Enception and Enception of hedge of hedge ineffectiveness of hedge ineffectiveness from sources that emerged in hedging relationship       IFRS 7 23E         IFRS 7 23E       IFRS 7 23E
ifrs-full	ExplanationOfHextAndWhyEnFityflkathAindCea3dtToHaveFun       adisordalQurerencyForWhichReliableG         of how       explanation       IFRS 1 31C         and why       when the       entity has a       and ceased       functional         to have,       currency that       functional       to have,       currency that         functional       to have,       currency of a       which reliable         which reliable       hyperinflationary         general price       economy, of         index is not       how and why         and no       and ceased         exchangeabilityto have, a       with stable         foreign       currency         currency       for which         exists       the reliable         general price       index is not

			available and no exchangeability with stable foreign currency exists.	
ifrs-full	ExplanationOf <b>Hext</b> EntityDete	er hixpldivation of how entity determined measurement of insurance contracts at transition date	explanation of how an entity determined the	atisultransitionDate IFRS 17 115 – Effective 2021-01-01
ifrs-full	ExplanationOfHextRateRegul	atoxiskeatted of how rate regulator is related	The explanation of how the rate regulator is related to the entity. [Refer: Description of identity of rate regulator(s)]	disclosure: IFRS 14 30 b
ifrs-full	ExplanationOfHextSignificant	t (Happlgesition os of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	explanation of how significant	n <b>di96Fönane</b> :ialInstrumentsContribute IFRS 7 35I
ifrs-full	ExplanationOf <b>Hext</b> TimingOfS	Satisfaction of Pe of how timing of satisfaction of performance	explanation of how the	atiscksRuhatesToTypicalTimingOfPa IFRS 15 117

		obligations relates to typical timing of payment	performance obligations relates to the typical timing of payment. [Refer: Performance obligations [member]]	
ifrs-full	ExplanationOf Impabl			statistalssatseAndByReportableSegmen
		impairment loss recognised or reversed for cash- generating unit [text block]	disclosure of an impairment loss recognised or reversed for a cash- generating unit. [Refer: Impairment loss; Reversal of impairment loss]	IAS 36 130 d ii
ifrs-full	ExplanationOfIncetper	ndentValuErApsendationRev		
		of involvement of independent valuer in revaluation, property, plant and equipment	explanation of whether an independent valuer was involved for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]	IAS 16 77 b
ifrs-full	ExplanationOf InitiabA			FoodFsicnassonalInstrumentsExplanatory
		of initial application of impairment requirements for financial instruments [text block]	explanation of the initial application of the impairment requirements for financial instruments.	IFRS 7 42P
ifrs-full	ExplanationOf Ingxtts/	AxskumptioExAladEtiomat	non file chniques U	Jsetist ThosppdyImpairmentRequiremen
		of inputs,	explanation	IFRS 7 35G

		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	ExplanationOfInessoranceFi	nanc <b>elixplamati</b> xpen of insurance finance income (expenses)	sdshe explanation of the total amount of insurance finance income (expenses) in the reporting period. [Refer: Insurance finance income (expenses)]	disclosure: IFRS 17 110 – Effective 2021-01-01
ifrs-full	ExplanationOf <b>Intext</b> estRev	enue <b>Replateative</b> tO: of interest income reported net of interest expense	<b>Inter</b> estExpense 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	ExplanationOfInexestingAr	ndFinExcilagTtionsac of investing and financing transactions not requiring use of cash or cash equivalents	tionsNotRequire explanation of the relevant information about investing and financing transactions that do not require the use of cash	Uisse@MarshOrCashEquivalents IAS 7 43

	or cash equivalents.
ifrs-full	ExplanationOftextlvementOfItextlvementOfItextlvementOfItextlvementOfItextlvementOfIofexplanationexplanationiFRS 16 57involvementofindependentindependentofindependentvaluer wasvaluer ininvolved forrevaluation,right-of-useassetsat revaluedamounts.[Refer: Right-of-use assets]of-use assets]
ifrs-full	ExplanationOf1sexancesRepurcEaspelsAmddRepayTimentsOfDebtAddEclipsitySecurities
	of issues, repurchases and of debt and equity securities of debt securities of debt securities of debt securities of debt securities
ifrs-full	ExplanationOfMaxinClassesOfExertian afficientedBJIImepairmentLosties:Orsites:ensites:ensites:ensites:ensites:ensites:ensites:ensites:ensites:ensites:ensites:ensites:ensites:ensite:e
ifrs-full	ExplanationOf MaxinEventsAnd Eixplanationces       ThatLedToRecognisionOffmpairmentLossesAndRev of main events and of the main b, disclosure:         icrcumstances       events and circumstances       of the main b, disclosure:         icrcumstances       events and circumstances       that led to circumstances         recognition of losses and impairment       recognition of losses and impairment       impairment losses and impairment         losses       impairment       reversals of losses.       losses.         losses.       [Refer:       losses.

			Impairment loss]	
ifrs-full	ExplanationOf Mexitagement.	udeemlantationp	lvTheEntitysAcc	colistilogRodiciesWithSignificantEffec
1115-1011		of management judgements in applying entity's accounting policies with significant effect on recognised amounts	explanation of judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.	IAS 1 122
ifrs-full	ExplanationOfMexterialEvent	ss <b>Fexselquetito</b> FoE	nd ChelnterimPer	iodi SchassuareNotBeenReflected
		of events after interim period that have not been reflected	explanation of events after the interim period that have not been reflected in the financial statements for the interim period.	IAS 34 16A h
ifrs-full	ExplanationOf Measurement	I		
		of measurement bases used in preparing financial statements [text block]	explanation of the measurement basis (or bases) used in preparing the financial statements.	IAS 1 117 a
ifrs-full	ExplanationOfMethoddMainP			rldischustoremationProvidedSensitivit
		of method, main parameters	explanation of the method,	IFRS 17 129 a – Effective 2021-01-01

		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	ExplanationOf MexthodsUsedT	o <b>Betelanatielm</b> su	raFilmeFinanceInc	coliseExsparesesRecognisedInProfitOr
		of methods used to determine insurance finance income (expenses) recognised in profit or loss	explanation of the methods used to determine the insurance finance income (expenses) recognised in profit or loss. [Refer: Insurance finance income (expenses)]	IFRS 17 118 – Effective 2021-01-01
ifrs-full	ExplanationOf Mexdifications M	/ Addifiledfalbioneba	sadheavmentArra	a dissuftmentse:
		of modifications, modified share-based payment arrangements	explanation of the modifications for share- based payment arrangements. [Refer: Share-based payment arrangements [member]]	IFRS 2 47 c i
ifrs-full	ExplanationOf <b>Natu</b> reAndAdju	usfixphtsation of nature and adjustments to amounts previously presented in	units Previously P explanation of the nature and amount of adjustments	PrefiserItexIIneDiscontinuedOperations IFRS 5 35

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	1	
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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		the purchaser;
uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty		(b) the
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component before its disposal, such as environmental and product warranty		
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disposal, such as environmental and product warranty		
such as environmental and product warranty		
environmental and product warranty		
and product warranty		
warranty		
		-
Obligations		
		ourgations

				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	ExplanationOf	NextreAndAmo		n <b>Eht</b> imatesOfAr	ndisoloRapeortedInPriorInterimPerioc
			of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	explanation of the nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year or changes in estimates of amounts reported in prior financial years, disclosed in the entity's interim financial report.	IAS 34 16A d
ifrs-full	ExplanationOf	NextreAndAmo	uEnxplatention ffe of nature	ec <b>Fhng</b> AssetsLiab explanation	bilisielssfappityNetIncomeOrCashFlow IAS 34 16A c
			and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual	of the nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are	

			because of their nature size or incidence	unusual because of their nature, size or incidence.	
ifrs-full	ExplanationOf	<b>Yexi</b> reAndAmo	untoplasignionicar of nature and amount of significant transactions	fThansactions 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 otrol, joint control or significant influence of that government.	disclosure: IAS 24 26 b i
ifrs-full	ExplanationOf	<b>Natxi</b> reAndExter	nKxfOtblagations 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	uidikteonsofterPropertyPlantAndEquipr SIC 29 6 c iii

				[member]; Property, plant and equipment]	
ifrs-full	ExplanationOf	<b>Netet</b> reAndExte	ntOfOblagiations of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	TcHDeliverOrRig explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to deliver or rights to receive specified assets at the end of the concession period in service concession arrangements. [Refer: Service concession arrangements [member]]	głłisdlokuræiveSpecifiedAssetsAtEnc SIC 29 6 c iv
ifrs-full	ExplanationOf	<b>Netat</b> reAndExte	nHQfOblagiations of nature and extent of obligations to provide or rights to expect provision of services	TcHProvideOrRi explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to provide, or rights to expect provision of, services in service concession arrangements. [Refer: Service concession	igditscîloExquectProvisionOfServices SIC 29 6 c ii

			arrangements [member]]	
ifrs-full	Explanation Of Neptre And Exter	nFQfDthetiRicht	<b>The</b> Obligation	sdisclosure:
IITS-TUII	ExplanationOfNextreAndExter	of nature and extent of other rights and obligations	explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of rights and obligations in service concession arrangements that the entity does not separately disclose. [Refer: Service concession arrangements [member]]	saisciosure: SIC 29 6 c v
ifrs-full	ExplanationOf <b>Next</b> reAndExter	ntOxfiRemetived Ar of nature and extent of renewal and termination options		p <b>diise</b> kosure: SIC 29 6 c v
ifrs-full	ExplanationOf <b>Natt</b> reAndExter	nHAffRaghtioToU: of nature and extent of rights to	SelfprecifiedAsse explanation of the nature and extent (for example,	t <b>d</b> isclosure: SIC 29 6 c i

		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	ExplanationOf	dracehalmatifions A of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	explanation of the title of the IFRS in question, the nature of the requirement and the	h <b>yiRolqsuire</b> mentIsInConflictWithFair IAS 1 23 a
ifrs-full	ExplanationOf <b>Nexe</b> ssaryInform	MatiplaNatiAnaila of why revenues from external customers for each product and service, or each group of similar products and	ableeAndDeveloy explanation of why revenues from external customers for each product and service, or each group of similar	odisoltGsostExcessive IFRS 8 32, disclosure: IFRS 8 33

			eported	products and services, are not reported (for example, if the cost to develop the information would be excessive). [Refer: Products and services [member]; Revenue]		
ifrs-full	ExplanationOf <b>Net</b>	of ne stand inter	w lards or pretations pplied	Thuetations explanation of the fact that the entity has not applied a new IFRS that has been issued but is not yet effective.	disclosure: IAS 8 30 a	
ifrs-full	ExplanationOfObx	of ob of me used limita that r resul infor provi sensi analy than	ojective ethod and ations may t in mation ided, itivity vsis other specified ragraph a) of 5 17	explanation of the	alji Scioultifer.Infor IFRS 17 129 b – Effective 2021-01-01	mationProvidedSen
ifrs-full	ExplanationOfPeex	of pe over mana has p	eriod which agement projected flows	explanation of the period over which	sdifstdøsure: IAS 36 134 d iii, disclosure: IAS 36 134 e iii	

ifrs-full	ExplanationOfPresetibilityOfRe	ei FixtpalasentientCo of possibility of reimbursement contingent liabilities	explanation of the ,possibility of reimbursement by another party for expenditures to settle contingent liabilities. [Refer: Contingent	IAS 37 86 c	
			liabilities [member]]		
ifrs-full	ExplanationOfPtesstibilityOfR	ei Exoplaseantient Co of possibility of reimbursement contingent liabilities in business combination	explanation of the	IFRS 3 B64 j i	vination

ifrs-full	ExplanationOfReasonForNonI	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.	IĀS 37 92
ifrs-full	ExplanationOf <b>Reas</b> onForNonI	D <b>EscholanaeiOfi</b> Info of general	offi <b>ha</b> tionRegard explanation	idgClostingentLiability IAS 37 92
		nature of dispute and	of the general nature of the	
		of reason	dispute with	
		for non-	other parties	
		disclosure of	on the subject	
		information	matter of a	
		regarding contingent	contingent liability and	
		liability	the fact and	
		muonity		

			reason why required information relating to a contingent liability is not disclosed by the entity. [Refer: Contingent liabilities [member]]	
ifrs-full	ExplanationOf <b>Reas</b> onForNor	Disciplentation	follihationRegard 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]	idigætosustion IAS 37 92
ifrs-full	ExplanationOf ReasonsForCh	angesplahætsisAllo of reasons for changes in loss allowance for financial instruments	WanceForFinan 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	céadánspitements IFRS 7 B8D

			the expected credit losses.	
ifrs-full	ExplanationOf <b>Reas</b> onsForSig	gniFicphtfältionges of reasons for significant changes in financial statement line items due to application of IFRS 15	explanation of the reasons for significant changes in financial statement	ndissetIbisneettemsDueToApplicationOf IFRS 15 C8 b
ifrs-full	ExplanationOf Reasons Why E	int <b>HyplentadTo</b> A of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	explanation of the reasons why an entity that has applied IFRSs	HindNeureStoppedApplyingIFRSs IFRS 1 23B
ifrs-full	ExplanationOf <b>Reas</b> onWhyItI	sliftspriatiatible To of reason why it is impracticable to determine amounts for correction related to prior period errors	DetermineAmorexplanation of the reason why it is impracticable to determine amounts for corrections related to	udits:HostGrerrectionRelatedToPriorPer IAS 8 49 d

			prior period errors.	
ifrs-full	ExplanationOf <b>Reas</b> onWhyItIs	slitippdatiatible To of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	DetermineAmo explanation of the reason why it is impracticable to determine amounts of adjustments related to changes in accounting policy.	u <b>hitstDfsAulj</b> ustmentsRelatedToChang IAS 8 28 h, disclosure: IAS 8 29 e
ifrs-full	ExplanationOfRekttionshipBe	et Vexpl Anation tsI of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and carrying amount of related groups of contracts	explanation of the relationship between the amounts payable on demand that arise from contracts within the scope of IFRS 17 and	ndfTchatsArriseFromContractsWithinSo IFRS 17 132 c – Effective 2021-01-01
ifrs-full	ExplanationOfRektionshipBe	et vExplimation ce of relationship between insurance finance income (expenses) and investment return on assets	FiflaenceIncomel explanation of the relationship between insurance finance income (expenses) and the investment return on assets, to enable users of the entity's financial statements to evaluate the sources of finance	xipærisssufendInvestmentReturnOnAs IFRS 17 110 – Effective 2021-01-01

ifrs-full	or re bu se to ir en an ir co fr	ExplSentionivities of elationship between sensitivities o changes n risk exposures urising from nsurance contracts and	explanation of the relationship between the sensitivities to changes in risk exposures arising from insurance contracts and those arising from financial assets held by the entity. [Refer: Insurance contracts [member]; Financial	RdiskdlæpææuresArisingFromInsurance IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	re bi	AxqelaPlation(sAr of elationships between barent and subsidiaries	hdlEatity explanation of the relationships between a parent and its subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IAS 24 13
ifrs-full	o fa re du to	of relevant actors in eaching lecision o provide	istibe ToProvides explanation of the relevant factors in reaching the decision by	SdjsplotsTihertResultedInControllingU IFRS 12 19G

	1	1	1, 1, 1,	• • •	
			resulted in	an investment	
			controlling	entity or	
			unconsolidated		
			structured	unconsolidated	
			entity	subsidiaries	
				to provide,	
				without	
				having a	
				contractual	
				obligation	
				to do so,	
				financial	
				or other	
				support to an	
				unconsolidated	2
				structured	
				entity that the	
				investment	
				entity did	
				not control,	
				that resulted	
				in obtaining	
				control.	
				[Refer: Disclosure of	
				investment	
				entities	
				[text block]; Subsidiaries	
				[member];	
				Unconsolidated	4
				structured	4
				entities	
				[member]]	
ifrs-full	ExplanationOf	RestrictionsOnI			ud Foorbustanegible Assets
			of restrictions	explanation	IAS 38 124 b
			on	of restrictions	
			distribution	on the	
			of revaluation	distribution	
			surplus for	of the	
			intangible	balance of the	
			assets	revaluation	
				surplus for	
				intangible	
				assets to	
				shareholders.	
				[Refer:	
				Revaluation	
				surplus]	
ifrs-full	ExplanationOf	RtextrictionsOnF	EmplanateOfInc	di <b>he</b> AndDispos	adBrdosudsOfInvestmentProperty
	•		of restrictions	explanation	IAS 40 75 g
			on	of the	_

	realisability existence of of investment property or on the remittance of income and of investment proceeds of disposal of the remittance investment of income property and proceeds on the disposal of investment property. [Refer: Investment property]
ifrs-full	ExplanationOfRisktMinudgemenEstplacegyikelatedTheHedgeAccondiscingsTimplanatory
	of risk explanation IFRS 7 22A management of the risk strategy management related strategy to hedge related accounting to hedge [text block] accounting.
ifrs-full	ExplanationOfSteastonalityOrCyEkipAditgOtfinter TheOperations       disclosure:         of seasonality       explanatory         or cyclicality       comments         about the       operations         or cyclicality       comments         of interim       about the         operations       seasonality         or cyclicality       or cyclicality         operations       seasonality         operations       or cyclicality         of interim       operations         operations       seasonality         of interim       operations.
ifrs-full	ExplanationOfSteateOptionsInSDesebastidRaymEntArrangementlisclosure:
	of share- baseddescription of a share-basedIFRS 2 45 apayment arrangementpayment arrangementashare-basedarrangement arrangementarrangement that existed at any time during the reporting period.IFRS 2 45 aImage: Image:
ifrs-full	ExplanationOfSignificantChangesphanationctAsEntsAndContractIscidosliticsExplanatory
	of significantexplanationIFRS 15 118changesof thein contractsignificant

		assets and contract liabilities [text block]	changes in the contract assets and the contract liabilities. [Refer: Contract assets; Contract liabilities]	
ifrs-full	ExplanationOfStightifikacktCha	of significant changes	explanation of the	IFRS 16 93
		in net investment in finance lease [text block]	significant changes in the carrying amount	
			of the net investment in finance leases. [Refer: Net investment in finance lease]	
ifrs-full	ExplanationOfStightificantDec	cre <b>EsqHahatich</b> Of of significant decrease in level of government grants for agricultural activity	GawernmentGran explanation of a significant decrease in the level of government grants for agricultural activity. [Refer: Government [member]; Government grants]	n <b>tsīšotosgrie</b> culturalActivity IAS 41 57 c
ifrs-full	ExplanationOfStigntificantTer	msEXfSlematieCor of significant terms of		ntlintTohattMayAffectAmountTiming/ SIC 29 6 b
		service concession arrangement that may affect amount, timing and certainty of	terms of service concession arrangements that may affect the amount, timing and certainty of	

			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			of terms and conditions of outstanding balances for related party transaction	explanation of the terms and conditions of outstanding balances for related party transactions. [Refer: Related parties [member]]	<b>RedhoedR</b> artyTransaction IAS 24 18 b i
ifrs-full	ExplanationOf	<b>I</b> heartsactionsRed	cognisiscipSicparat of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	telyJeromAcquist description of transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	itim@%AssetsAndAssumptionOfLia IFRS 3 B64 1, disclosure: IFRS 3 B64 m, disclosure: IFRS 3 B64 1 i
ifrs-full	ExplanationOf	<b>Reart</b> sfersOfCun	nEkaplaeataomOrl of transfers of cumulative gain or	L <b>ōsæ</b> WithinEqui explanation	t <b>yl9£Invust</b> mentsInEquityDesignated IFRS 7 11A e

			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	ExplanationOf	U <b>ntu</b> lfilledConc	lifioplaAntlOther of unfulfilled conditions and other contingencies attaching to government assistance	<b>Contingencies</b> explanation of unfulfilled conditions and other contingencies attaching to government assistance that has been recognised. [Refer: Government [member]]	ttixchingfcGovernmentAssistance IAS 20 39 c
ifrs-full	ExplanationOf	<b>Vækt</b> eAssignedT	d <b>Key</b> anstionption of value assigned to key assumption	Define explanation of the value(s) assigned to key assumption(s) on which management has based its determination of recoverable amount for a cash- generating unit (group of units). [Refer: Cash- generating	disclosure: IAS 36 134 f ii, disclosure: IAS 36 135 e ii

			units [member]]	
ifrs-full	ExplanationOf	Expects flat and the entity expects of when entity expects to recognise remaining contractual service margin in profit or loss	<b>eRumainingCon</b> explanation of when an entity expects to recognise the contractual service margin remaining at the end of the reporting period in profit or loss. [Refer: Contractual service margin [member]]	ntfixctloslSterviceMarginInProfitOrLo IFRS 17 109 – Effective 2021-01-01
ifrs-full	ExplanationOf WebxetnEntityE	Expects Target State of the second state of th	ellhansactionPri explanation of when the entity expects to recognise the transaction price allocated to the remaining performance obligations as revenue. [Refer: Revenue from contracts with customers; Transaction price allocated to remaining performance obligations]	iadiAdlosatedToRemainingPerforman IFRS 15 120 b ii
ifrs-full	ExplanationOf WebxettherAny	Con <b>Extension</b> of whether any consideration from contracts with customers is	ChatractsWith explanation of whether any consideration	CdistchmarsesNotIncludedInDisclosur IFRS 15 122

			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	ExplanationOf	WebxettherBreach	e EW pliceha Riconnitt	e <b>dh</b> ænderToDer	nabisd los of the rated Repayment Were Re
1115-1011	ExplanationOl		of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	explanation of whether breaches of loan terms that permitted the lender to demand accelerated repayment were remedied, or terms of loans payable were renegotiated, before the financial statements were authorised for issue.	IFRS 7 19
ifrs-full	ExplanationOf	<b>Webxe</b> therEntityA	<b>PplpleAnation</b> ptic of whether entity applies exemption in IAS 24.25	oflhe AS2425 explanation of whether the entity applies the exemption in paragraph 25 of IAS 24.	disclosure: IAS 24 26
ifrs-full	ExplanationOf	<b>Webxet</b> therEntityF	<b>As Obligation</b> To of whether entity has obligation	ReternCollatera explanation of whether the entity has	kSiokdOmRepledged IFRS 7 15 b

ifrs-full	ExplanationOf	to return collateral sold or repledged in absence of default by owner of collateral	collateral sold or repledged in absence of default by the owner of the collateral.	
		of whether participants contribute to retirement benefit plan	explanation of whether participants contribute to retirement benefit plans.	IAS 26 36 d
ifrs-full		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]	osdiscOoffunersactionPriceAllocatedTol IFRS 15 122
ifrs-full	ExplanationOf WebxytEn <sup>*</sup>	ntityCame <b>Expliateont</b> Con of why entity	n <b>Thes</b> ionsInNew explanation	AlissckssmeetApplyingParagraphs412 IFRS 17 C33
		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	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	c – Effective

			application of IFRS 17.	
ifrs-full	ExplanationOf	ueC abxphate and of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS 16 within fair value model	ly Measured Forl explanation of why fair value cannot be reliably measured for investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	ndisxthrsemtPropertyAtCostOrInAccor IAS 40 78 b
ifrs-full	ExplanationOf	sUs dikipl Rectign ise of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	Return a structure of the transfer of goods or services. [Refer: Revenue from contracts with customers provide a faithful depiction of the transfer of goods or services.	effinithfindFeepictionOfTransferOfGoo IFRS 15 124 b
ifrs-full	ExplanationOrCtextsRefere	nces <b>Explanatio</b> Fina of cross- reference to interim	ndiheStatementI explanation of cross- references	<b>idelokusues:</b> ForFirsttimeAdopter IFRS 1 33

			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	ExplanationWl	h <b>tmt</b> freatestTran	sfeepAaniatityfloo when greatest transfer activity took place	kIPAace explanation of when the greatest transfer activity took place within a reporting period (for example, over the last five days before the end of the reporting period) throughout which the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period).	disclosure: IFRS 7 42G c i

	Explanation wi	ntehDisclosures(	FoxpdantatBerMa	dEAmdReasonsV	MiscibsyfeannotBeMadeIfInitialAc
			of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue	explanation of which disclosures could not be made and reasons why they cannot be made if the initial accounting for the business combination is incomplete at the time that financial statements are authorised for issue. [Refer: Business combinations [member]]	IFRS 3 B66
ifrs-full	ExplanationWl	ntertirValueBecc	<b>Sevent Replicible</b> Fo		etsiBoetosianslyMeasuredAtCost
			of why fair value becomes reliable for biological assets previously measured at cost	explanation of why fair value becomes reliably measurable for biological assets previously measured at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: At cost [member]; Biological assets; Impairment	IAS 41 56 Ď
				loss]	

		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	ExplanationWh <b>t</b> extirValueCar				CostModel
		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	ExplanationWhteRitnancialStat	efficptaNattBrepa of why entity not regarded as going concern	ar <b>Ed</b> OnGoingCo explanation of the reason why the entity is not regarded as a going concern.	ndisurlBassie: IAS 1 25	
ifrs-full	ExplorationAnd <b>healbe</b> tionAs	selfstyfkomtteon and evaluation assets [member]	This member stands for exploration and evaluation expenditures recognised as assets in accordance with the	common practice: IAS 36 127	

				entity's accounting policy. Exploration and evaluation expenditures are expenditures incurred by an entity in connection with the exploration for, and evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable.	
ifrs-full	ExposureToCro	e <b>ð</b> átf <del>Ristkfû</del> n,Loar credit	Expositre ents A 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]]	adistletiontracts IFRS 7 35H, disclosure: IFRS 7 35I, disclosure: IFRS 7 35M
ifrs-full	ExposureToRis	s <b>&amp;ThastAni</b> sesFrc	<b>InConstruce</b> tsWit to risk that arises from contracts within scope of IFRS 17	hTilfscappeOfilFR of the exposure to risk that arises from contracts within the	Sdi3closure: IFRS 17 125 a – Effective 2021-01-01

			scope of IFRS 17.	
ifrs-full	ExpropriationOf <b>h&amp;ajbeA</b> ssets	By <b>Expropriation</b> of major assets by government [member]	fefthbæmember stands for expropriation of major assets by government. [Refer: Government [member]]	example: IAS 10 22 c
ifrs-full	ExternalCredit	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	ExternalCredit	r 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	FactoringOfReceriesalblesMem	beFractoring of receivables [member]	This member stands for transactions in which	example: IFRS 7 B33

				an entity transfers its receivables to another party (the factor).	
ifrs-full	FactorsUsedTo	ItdexttifyEntitysF	Description gm of factors used to identify entity's reportable segments	éFhæ 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 and services [member]; Products and services [member]; Products	disclosure: IFRS 8 22 a

ifrs-full	FairValueAsDe	amisdCostAxis	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	FajrValueGainI	Asd That Would	Havie Return eco	The fam Other	odisputelsensiveIncomeIfFinancialAss
		credit	gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified	gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified. [Refer: Financial assets]	IFRS 7 12D b
ifrs-full	FairValueGainI	Asd That Would	Havie Belun Reco	ghlsedhinPvafite	raissi baimancial Assets Had Not Been
		credit	gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss and into the fair value through other comprehensive income as a result of the transition to IFRS 9. [Refer:	IFRS 7 42M b

				Financial assets]	
ifrs-full	FairValueGain				Prelises On Other Comprehensive Incom
		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	FairValueGain	A Sel Theti Would	Havie Return eco		DrilissionOtherComprehensiveIncom
		credit	gain (loss) that would have been recognised in profit or loss or other	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	FairValueGains	sXodsæstOmFjinar credit	n <b>dialAsalus</b> Recla gains (losses) on financial	assheedOutOfAy gains (losses) that would	v <b>ahlsd:Hestore</b> aleFinancialAssetsNotRe IFRS 7 12A e

		assets reclassified out of available-for- sale financial assets not recognised in other comprehensive income	have been recognised in other comprehensive income if financial assets had not been reclassified out of the available-for- sale category. [Refer: Financial assets available-for- sale; Other comprehensive income]	
ifrs-full	redit	dialAsabusRecla gains (losses) on financial assets reclassified out of available-for- sale financial assets recognised in other comprehensive income	gains (losses) recognised in other comprehensive income on financial assets reclassified out of the available-for-	
ifrs-full	redit	dialAssatusRecla gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	Scheed Out Other gains (losses) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss category.	ndixcikdsAussetsAtFairValueThroughPr IFRS 7 12A e – Expiry date 2021-01-01

ifrs-full	FairValueGain	• Nodserschaff inat	n HaltAwahteRecl	[Refer: Financial assets at fair value through profit or loss] assheedoutotheir	indisciladsAussetsAtFairValueThroughPr
		credit	gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	gains (losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12A d – Expiry date 2021-01-01
ifrs-full		s <b>&amp;rtluxxfTdna</b> ,tWo credit	HdHavatheenRo gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	eTogenfisiedVnRreat gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified. [Refer: Financial assets]	f <b>id@cl.osssife</b> FinancialAssetsHadNotB IFRS 7 12D b
ifrs-full	FairValueHedg	a <b>sikinab</b> aber	Fair value hedges [member]	This member stands for hedges of the exposure to changes in fair value of a recognised asset or liability or an unrecognised firm commitment, or an identified portion of such an asset, liability	disclosure: IAS 39 86 a, disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFRS 7 24C

			or firm commitment, that is attributable to a particular risk and could affect profit or loss. [Refer: Hedges [member]]	
ifrs-full	FairValueMode	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	FairValueOfAc Auinesd Rueceival debit	bl <b>Ea</b> ir 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	FairValueOfAss <b>&amp;tsRstpnt</b> şentin debit	ngCoonvialuingInv of assets representing continuing involvement in derecognised financial assets	of assets representing the entity's continuing involvement in derecognised financial assets. [Refer:	edogolosadEinancialAssets IFRS 7 42E b

				Financial assets]	
ifrs-full	FairValueOfAs	sXciiastalHinanc credit	affainbilltiesof 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	FairValueOfFi	n Avn cinast Avasts, ets Re	df <b>assivadd</b> AsMe	a Fibre (bArt Aanhoert	istideIosture:
		debit	of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	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]	IFRS 7 12D a
ifrs-full	FairValueOfFi	h≵h <b>cinst</b> AnstşetsRo debit	dlassivitide sMe of financial assets reclassified as measured at amortised cost, initial application of IFRS 9	aFheefbAtAahort 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]	i <b>stidClostFir</b> :stApplicationOfIFRS9 IFRS 7 42M a

ifrs-full	FairValueOfFin	n An cinast Ansisets Re	dfaissivadoutOf	HaieValue/ahuou	ghi@lbenComprehensiveIncomeCate
		debit	of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category	of financial assets reclassified out of the fair value other comprehensive income category so that they are measured at amortised cost. [Refer: Financial assets]	IFRS 7 12D a
ifrs-full	FairValueOfFin	h <b>ð nimst fansi</b> sets Re debit	dfaisitfieldOutOf of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive	of financial assets that have been reclassified out of the fair value through profit or loss and into the fair value	ghisthon futur Loss And Into Fair Value T IFRS 7 42M a
			income, initial application of IFRS 9	comprehensive income as a result of the transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	FairValueOfFi	h¾n <b>ċinstŀams</b> ţrume debit	nFOinDiskcentinu of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets	of a financial instrument,	e <b>disnløstFæi</b> rValueThroughProfitOrL IFRS 7 24G c

		that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]
ifrs-full		menF@inDislocentinuaTiloenQuilMeaskuerentisote/stuFizeirValueThroughProfitOrL
	credit	of financial instrument on discontinuation recognised as of a liability, on measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities is used to manage the credit risk, liabilities is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]
ifrs-full		itiesReichassinedAsMeasiaiedAhAendisiskedurestFirstApplicationOfIFRS
	credit	of financial liabilitiesof financial liabilities that have been reclassified at amortised application of IFRS 9IFRS 7 42M aIFRS 9reclassified reclassified at amortised cost as a result of the transition to IFRS 9. [Refer:

				Financial liabilities]	
ifrs-full	FairValuaOfIm	e Stimstat In Joint	Lomin un al Malandra I		Delle hilderadea:
1115-1U11		debit	investments in joint ventures for which there are quoted market prices	value of investments in joint ventures if there are quoted market prices for the investment. [Refer: Joint ventures [member]; Investments in joint ventures]	IFRS 12 21 b iii
ifrs-full	FairValueOfIn	v Estimetatst[nAsso	Eizeites WilnerefPri	<b>Eleventations</b> Pu	lollistledure:
		debit	investments in associates for which there are quoted market prices	value of investments in associates if there are quoted market prices for the investment. [Refer: Associates [member]; Investments in associates]	IFRS 12 21 b iii
ifrs-full	FairValueOfIn	/AstimetatstInFau	ithnhmeetinnminetests D	estimenated AsMe	asisted suffeair Value Through Other Co
		debit	in equity instruments designated at fair value through other comprehensive income	amount of investments in equity instruments that the	IFRS 7 11A c, disclosure: IFRS 7 8 h

(EU) 2020/1989. Any changes that have already 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	FairValueOfIn	vðst <b>imstatst</b> lnEqu	ifydinstalmentsN	læðæu feð AtFair	valisel6scoreghOtherComprehensive
		debit	investments	value at the	IFRS 7 11B b
			in equity	date of the	
			instruments	derecognition	
			designated	of	
			at fair value	investments	
			through other	in equity	
			comprehensive	instruments	
			income	that the	
			at date of	entity has	
			derecognition	designated	
				at fair value	
				through other	
				comprehensive	
				income.	
				[Refer:	
				Investments	
				in equity	
				instruments	
				designated	
				at fair value	
				through other	
				comprehensive	
				income	
				[member]]	
ifrs-full	FairValueOfLi	a Kilitists Represe	nFinig@ohtenuing	[Thive fairment tien]	Debised Ognised Financial Assets
		credit	of liabilities	of liabilities	IFRS 7 42E b
			representing	representing	
			continuing	the entity's	
			involvement	continuing	
			in	involvement	
			derecognised	in	
			financial	derecognised	
			assets	financial	
				assets. [Refer:	
				Financial	
				assets]	
ifrs-full	FairValueOfPr	oXeitts:PlantAnd	<b>Frainwaene</b> Mate	rībhlezfðiffændne	rexaCapite/ihAA mount
ins iun		debit	of property,	of property,	16 79 d
		acon	plant and	plant and	10 / y u
			equipment	equipment	
			materially	when the	
			different	fair value is	
			from carrying	materially	
			amount	different from	
				the carrying	
				amount.	
				[Refer:	
				Carrying	
	1	1	1	J D	1
				amount	

				Property, plant and equipment]	
ifrs-full	FairValueOfSu	ı <b>bXidinstâes(</b> ThatC debit	Exact TvaBeCofisc subsidiaries that cease to be consolidated as of date of change of investment entity status	ollidhat fdiA sOfDa value, as of the date of change of investment entity status, of subsidiaries that cease to be consolidated. [Refer: At fair value [member]; Disclosure of investment entities [text block]; Subsidiaries [member]]	at <b>eOxfCohange</b> OfInvestmentEntityStatt IFRS 12 9B a
ifrs-full	FairValueOfTra	aðsf <b>eistad</b> F,inanc debit	ci HAIS setture sofoci transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	iaTerref inancialLi difference between the fair value of transferred financial assets that have not been derecognised in their entirety and their associated liabilities. [Refer: Financial assets]	iadbiikititessifikeatAreNotDerecognisedIn' IFRS 7 42D d
ifrs-full	FairValueOfTra	ansferredFinanc	ci HAIS settice soft in the set of the set o	atedFinancialLi	iabilitiesThatAreNotDerecognisedIn

			entirety [abstract]		
ifrs-full	FairValueOfTr	a <b>XsfestedF</b> inand	i FlaArs seath Tehraf A	raNietDerecaloe	seiskilasheie Entiret
ins-iun		debit	transferred 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	FairValueOfUr	derihvsitaan litems F	For Gion values Wit	h <b>DhrechP</b> articipa	titiseHeatures
		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	FeeAndComm	isXidnEatpæn,se debit	Fee and commission expense	The amount of expense relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndComm	issionExpenseA	Ustraand commission expense [abstract]		
ifrs-full	FeeAndComm	iXi <b>dnIatiom</b> e credit	Fee and commission income	The amount of income relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndComm	issionIncomeAl	dfeacand commission income [abstract]		

ifrs-full	FeeAndCommisXidnIntionm,eEx credit	plensend commission income (expense)	The amount of income or expense relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndCommissionIncomeEx	plensaAbstract commission income (expense) [abstract]		
ifrs-full	FeeExpenseArisXnglFrathoFijnan debit	c <b>Fatl adpiditises</b> N arising from financial liabilities not at fair value through profit or loss	oTAtFaimVahteT 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]	hdösugh strafit Or Loss IFRS 7 20 c i
ifrs-full	FeeIncomeAndExpenseAbstra	cFee income and expense [abstract]		
ifrs-full	FeeIncomeAris	arising from financial assets not at fair value through profit or loss	ræde the 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.	l <b>Gissci</b> losure: IFRS 7 20 c i

ifrs-full	FeeIncomeExp	eXsduAraitsiongFro	nFeenancoalAsse		abiscitessNetAtFairValueThrough
		credit	(expense) arising from financial assets or financial liabilities not at fair value through profit or loss	of fee income or expense (other than the amounts included when determining the effective interest rate) arising from financial assets or financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Financial liabilities]	IFRS 7 20 c i – Expiry date 2021-01-01
ifrs-full	FeeIncomeExp	eXselAraitsiongFro credit		-	disclosure: IFRS 7 20 c ii
			(expense) arising from trust and fiduciary activities	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.	
ifrs-full	FinalSalaryPer	sim befinedBe	n <b>Efitallansty</b> emb pension	Effhis member stands for	example: IAS 19 138 b

			defined benefit plans [member]	final salary pension defined benefit plans. [Refer: Pension defined benefit plans [member]]	
ifrs-full	FinanceCosts	X duration, debit	Finance costs	The amount of costs associated with financing activities of the entity.	disclosure: IAS 1 82 b
ifrs-full	FinanceCostsP	a <b>XlOlarastiõne</b> dAs credit	OppeantingActiv costs paid, classified as operating activities	iffabe cash outflow for finance costs paid, classified as operating activities. [Refer: Finance costs]	common practice: IAS 7 31
ifrs-full	FinanceIncome	X duration, credit	Finance income	The amount of income associated with interest and other financing activities of the entity.	common practice: IAS 1 85
ifrs-full	FinanceIncome	<b>Xodt</b> uration, credit	Finance income (cost)	The amount of income or cost associated with interest and other financing activities of the entity.	common practice: IAS 1 85
ifrs-full	FinanceIncome	ExpensesFrom	ReinsucanceCon income (expenses) from reinsurance contracts held excluded	ntractsHeldExcl	udedFromProfitOrLossAbstract

			from profit or loss [abstract]		
· c c 11	<b>D. 1</b>	יריי			
ifrs-full	FinanceIncome	EX <b>denstis</b> From	ReinsnænceCor income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	franceshieddFitch of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recognised in other comprehensive income, before tax. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	IdixtifioemProfitOrLossBeforeTax 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	Ex <b>danstis</b> Fr,om credit	ReinsncænceCor income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	fratest-field Fix clu of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recognised in other comprehensive income, net of tax. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	IdexHiosmProfitOrLossNetOfTax 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	elXx <b>denstis</b> Fr,om credit	R <b>einanca</b> nceCor income		ghisseldbauPcofitOrLoss IAS 182 bc

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

l own equity	own equity			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 that will, or may be, settled other that will, or may be, settled other that will, or may be, settled other 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	example: IFRS 7 35N
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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

				[member]; Financial liabilities]	
ifrs-full	FinancialAsset	s <b>X filiesttædt</b> ByAn debit	didancial ToIFI assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	amount of financial assets affected by the amendments to IFRS 9 for	aditSelatumesWithNegativeCompensa IFRS 9 7.2.34 b
ifrs-full	FinancialAsset	s <b>X filestædt</b> ByAn debit	Fidancial ToIFI assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	<b>She orthrypag</b> amount of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	editsEdatumesWithNegativeCompensa IFRS 9 7.2.34 a
ifrs-full	FinancialAsset	s <b>t&amp;£fi</b> ectedByAn	Fidancial ToIFI assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	<b>SAE</b> or Prepaym measurement category of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.	editsEdatumesWithNegativeCompensa IFRS 9 7.2.34 b

ifrs-full	FinancialAsset	tst&ffectedByAn	eridamentas ToIFF		neditistic tasures With Negative Compensa
			assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	measurement category of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	IFRS 9 7.2.34 a
ifrs-full	FinancialAsset	ts X filestand BvRe	designation AtD		lidiationsOfEFRS17CarryingAmountA
		debit	assets affected by redesignation at date of initial application of IFRS 17, carrying amount after redesignation	amount, after redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	IFRS 17 C32 b ii – Effective 2021-01-01
ifrs-full	FinancialAsset		-		lidisticions@feFRS17CarryingAmountIn
		debit	assets affected by redesignation at date of initial application of IFRS 17, carrying amount immediately before redesignation	amount, immediately before redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	
ifrs-full	FinancialAsset	s <b>t&amp;ffectedByRec</b>	dEsignation AtDa assets affected by redesignation at date of initial application of IFRS 17,	ateAefInitialApp measurement category, after redesignation, of financial assets affected	idistition OfEFRS17MeasurementCates IFRS 17 C32 b ii – Effective 2021-01-01

			measurement category after redesignation	by the redesignation at the date of initial application of IFRS 17.	
ifrs-full	FinancialAssets		dEsignatian AtDa assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation	atEbefInitialAppl measurement category, immediately before redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	
ifrs-full		s <b>X tiA stant</b> jsedCo debit	ostinancial 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

				amount, and adjusted for any impairment. [Refer: Financial assets]	
ifrs-full	FinancialAsset	s <b>htehnhor</b> tisedC	o <b>SifGancegal</b> ryMen assets at amortised cost, category [member]	fibers member stands for the financial assets at amortised cost category. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 8 f
ifrs-full	FinancialAsset	s <b>/ht/hor</b> tisedC	o <b>Stivaenciae</b> r 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
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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.         iffs-full       Financial Assets At Fair Value Thr Finghtein (IOL Loss Abstract assets) at fair value financial assets at fair value financial asset at fair value financi		
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ifrs-full	FinancialAsset	s <b>ratinanter</b> alue I h	assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	obain and a toerly 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,	MischosathextFairValueCategoryMem IFRS 7 8 a
		debit	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]	MisschosentextFairValue IFRS 7 8 a
			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]	

		value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	value through profit or loss measured as such in accordance	- Effective 2021-01-01
ifrs-full	FinancialAssets	Thr <b>BinghRiof</b> itOrL assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]	stands for the financial assets at fair value through profit or loss measured as such in	SiisblosAccordanceWithExemptionF IFRS 7 8 a – Effective 2021-01-01
ifrs-full	FinancialAssets <b>XtFrastraVia</b> Jue debit	Thr <b>BinghRiaf</b> itOrL assets at fair value through profit or loss, measured	of financial assets at fair value through profit or loss	SiischbsAccordanceWithExemptionF IFRS 7 8 a – Effective 2021-01-01

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

ifrs-full	FinancialAssets	dGnargialyMem assets available-for- sale, category [member]	classified as (a) loans and receivables; (b) held- to-maturity investments; or (c) financial assets at fair value through profit or loss. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss; Held- to-maturity investments] <b>bEh</b> is member stands for the financial assets available-for- sale category. [Refer: Financial	disclosure: IFRS 7 8 d – Expiry date 2021-01-01
			assets available-for- sale]	
ifrs-full	FinancialAssets <b>Xainytang</b> Amou debit	iff <b>Inamcidl</b> ately/ assets, carrying amount immediately after initial application of IFRS 9	amount of financial assets immediately after the	chischoQtffERS9 IFRS 7 421 b
ifrs-full	FinancialAssets & aimstang Amou	uffi <b>nameidi</b> atelyI	BeffoeredanitiyahAgpp	dication at EFRS9
	debit	assets, carrying amount immediately before initial	amount of financial assets at the date of initial application	IFRS 7 42I a

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

			Financial assets]	
ifrs-full	FinancialAssetsØeisestilntdInF debit	assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	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]	IFRS 4 39G a – Expiry date 2021-01-01
ifrs-full	FinancialAssets <b>Beisstänt</b> dInF debit	Par <b>Fgnaphb A</b> EaOf assets described in paragraph 39E(a) of IFRS 4, fair value	IHRS4FinixValue of financial assets described in paragraph 39E(a) of IFRS 4, ie financial assets with contractual terms that give rise on specified dates to cash flows that are solely payments of principal and interest on	disclosure: IFRS 4 39E a – Expiry date 2021-01-01

ifrs-full	FinancialAsset	debit	assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount	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] HIRS4EAHATION amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4 that do not have	<b>Diffselestow</b> :CreditRiskCarryingAmo IFRS 4 39G b – Expiry date 2021-01-01
				IFRS 4 that	

			adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]		
ifrs-full	FinancialAssets Meisestibut debit	dInPar Fgnapk & EaOf assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	IHRS471matbloN of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	odiłszwesture:Crea IFRS 4 39G b – Expiry date 2021-01-01	litRiskFairValue
ifrs-full	FinancialAssetsDesignat	edAsMeinsarreitiAtFair assets designated as measured at fair value through profit or loss [abstract]			
ifrs-full	FinancialAssets <b>Meintfant</b> debit	Manag <b>iFigl</b> ainpi <b>ad</b> ityRis assets held for managing liquidity risk	Whe amount of financial assets held for managing liquidity risk (for example, financial assets that are readily saleable or expected to generate cash inflows to meet cash	disclosure: IFRS 7 B11E	

			outflows on financial liabilities). [Refer: Liquidity risk [member]; Financial assets; Financial liabilities]	
ifrs-full	FinancialAssets <b>inepai</b> kerd	assets impaired [member]	This member stands for financial assets that have been impaired. [Refer: Financial assets]	common practice: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	FinancialAssets <b>Inclivid</b> u	allyAss <b>EssadFiat</b> Credi assets individually assessed for credit losses [member]	tilbisesteads for financial assets that have been individually assessed for credit losses. [Refer: Financial assets]	disclosure: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	FinancialAssets <b>Mieastane</b> debit	dAtFai <b>FValue</b> Tairough assets measured at fair value through other comprehensive income	of financial assets that are measured at fair value	IFRS 7 8 h

				a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. [Refer: At fair value [member]; Financial assets]	
ifrs-full	FinancialAsset	sMeasuredAtFa	iFvalueTairough assets measured at fair value through other comprehensive income [abstract]		ensiveIncomeAbstract
ifrs-full	FinancialAsset	s <b>Meanhun</b> edAtFa	iFvalue:Tairough assets measured at fair value through other comprehensive income, category [member]	stands for the financial assets at fair value	udsiseddisuoerneCategoryMember IFRS 7 8 h

ifrs-full	FinancialAssets <b>tete</b> asurementC	assets,	measurement	
		measurement category immediately after initial application of IFRS 9	category of financial assets immediately after the initial application of IFRS 9. [Refer: Financial assets]	
ifrs-full	FinancialAssets	Atinganyikhmedi assets, measurement category immediately before initial application of IFRS 9	attlyBeforeIniti measurement category of financial assets at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial assets]	adAsphiscationOfIFRS9 IFRS 7 42I a
ifrs-full	FinancialAssets Mæmber	Financial assets, class [member]	This member stands for aggregated	disclosure: IFRS 9 7.2.34,

				classes of financial assets. It also represents the standard value for the "Classes of financial assets" axis if no other member is used. [Refer: Financial assets]	disclosure: IFRS 17 C32 – Effective 2021-01-01, disclosure: IFRS 4 39L b – Effective on first application of IFRS 9, disclosure: IFRS 7 6, disclosure: IFRS 7 42I
ifrs-full	FinancialAssets	s <b>Neithu</b> PastDu	e <b>Nioalmipa</b> liredM assets neither past due nor impaired [member]	erhbæmember 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	FinancialAsset	s <b>&amp;tinstant</b> anTho debit	sESpancifieddInPa assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	rageaphib9Eh@f 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]	If RSI of Faire Value IFRS 4 39E b – Expiry date 2021-01-01
ifrs-full	FinancialAsset	smutsikaScope(	DFIInRISCAMembe assets outside		disclosure: IFRS 7 B2 b

	scope of IFRS 7, class [member] the financial assets outside the scope of IFRS 7 class. [Refer: Financial assets]	
ifrs-full	FinancialAssets       FinancialAssets       Financial       disclosure:         assets past       stands for       financial       - Expiry date         due but not       impaired       assets that are       2021-01-01         immember]       past due but       not impaired.       A financial         asset is past       due when a       counterparty       has failed         to make a       payment       when       contractually         ue.       [Refer:       Financial       assets]	
ifrs-full	FinancialAssets       StlictgeetA,sColl       assets       of financial       IFRS 7 14 a         debit       assets       of financial       IFRS 7 14 a         assets       collateral for       the entity has       iabilities or         classets       pledged as       assets that       iabilities or         collateral for       the entity has       iabilities or       collateral for         liabilities       collateral for       liabilities or       contingent         liabilities       liabilities       nounts that       have been         reclassified       in accordance       with       paragraph         3.2.23 (a)       of IFRS       9. [Refer:       Contingent         Contingent       liabilities       [Iabilities       [Iabilities         liabilities       liabilities       garagraph       3.2.23 (a)         of IFRS       9. [Refer:       Contingent       liabilities         [member];       Financial       assets]       jultabilities	
ifrs-full	FinancialAssets RrevitantlyDesi FintendAtFairVallibFarooghPro fiti@clossetButNoLon debit assets of financial IFRS 7 42I c	gerSoDesi

			previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAsset	s <b>Krēvsitans</b> ļyDes debit	<b>Ginted Att</b> Fair Va assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	Ifibæ hrough Pro of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	fitiSclasssReclassifiedDueToRequire IFRS 7 421 c
ifrs-full	FinancialAsset	s <b>Rrevstand</b> yDes debit	<b>FintedAtF</b> airVa assets previously	IffibeThrooghPro of financial assets in the	fitiSclosseReclassifiedVoluntarilyFirs IFRS 7 42I c

		at fair value of through po profit or loss that reclassified pro- voluntarily, de initial as application of at IFRS 9 the or no de an the voluntarily, initial as application of at free 9 the volue an the the volue an the volue an the volue an the volue an the volue an the volue an the volue an the volue an the the volue an the the the the the the the the the the	atement financial sition at were eviously signated measured fair value rough profit loss but are o longer so signated, d that e entity Juntarily ected to classify hen the tity initially plies IFRS [Refer: nancial sets at fair lue through ofit or loss]
ifrs-full	FinancialAssets <b>Reichst</b> debit	assets of	reFiniancaillessitesAtFanieValue financial IFRS 7 12A b
		out of ha available-for- sale financial ou	sets that – Expiry date ve been 2021-01-01 classified it of the ailable-for-
		[R fai [m Fin	le category. efer: At ir value nember]; nancial
		va	sets, at fair lue]
ifrs-full	FinancialAssets <b>Reichste</b> debit	assets an reclassified fin out of ass available-for- ha sale financial rec assets, ou carrying av amount sal [R Fin	reFinenyingAssits@anyingAssits@anyingAmountnount ofIFRS 7 12A bnancial– Expiry datesets that2021-01-01ve beenclassifiedclassifiedailable-for-le category.efer:nancialsets]

ifrs-full	FinancialAsset	s <b>Reiclstss</b> ifjedOu	t <b>Offancia</b> cialAs	s <b>EtsAfFizivValu</b> e	HissologhPerofitOrLossAtFairValue
		debit	assets reclassified out of financial assets at fair value through profit or loss, at fair value	of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12A b – Expiry date 2021-01-01
ifrs-full	FinancialAsset		t <b>Entaincia</b> cialAs		Elischogh PerofitOr Loss Carrying Amo
		debit	assets reclassified out of financial assets at fair value through profit or loss, carrying amount	amount of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12A b – Expiry date 2021-01-01
ifrs-full	FinancialAsset	s <b>Reicusganit</b> jedAs( debit	Of AcquialtionD assets recognised as of acquisition date	aTche amount recognised as of the acquisition date for financial assets acquired in a business combination. [Refer: Financial assets; Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	FinancialAsset	s <b>XhiatstareI</b> ndivid debit	Ifiahly/Deatermine assets that are individually determined to be impaired, fair value	dTheBalnypalired of collateral available and other credit enhancements obtained for	ExinMpliceOfCollateralHeldAndOthe IFRS 7 IG29 c – Expiry date 2021-01-01, example:

			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	FinancialAsset	s X hiant Stevente Desi	g Frantach Ais Measu	ræchte tafanio Watue	ThisolgsuProfitOrLossBeforeApplicat
		debit	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	of financial assets in the statement of financial position	IFRS 9 7.2.34 c
ifrs-full	FinancialAsset	s Whiant Warte Desi	• Frantach Ais Measu	radhætæannWabue	TabiscolgsuPreofitOrLossBeforeApplicat
		debit	assets that were designated as measured at fair value through profit or loss before application of IFRS 17 that are no longer so designated	amount of financial assets in the statement of financial	IFRS 17 C32 c – Effective 2021-01-01

				profit or loss applying paragraph 4.1.5 of IFRS 9 that are no longer so designated after application of IFRS 17.	
ifrs-full	FinancialAsset	s <b>XoiWšhách</b> ,Overl debit	afyiAppriadchIsA assets to which overlay approach is applied	pphiedmount 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	FinancialAsset	s <b>ingnabæ</b> mber	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	FinancialAsset	s <b>ðxls</b> ichDoNotQ	(Tatafis FemDerec financial assets that are not derecognised in their entirety [axis]	oghetioniAxis of 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

ifrs-full	FinancialAsset	stwenderDoNotQ	TabificFentDetrec	Thisimether	rdisclosure.
1115-1411	I maneran 15500		financial	stands for	IFRS 7 42D
			assets that	transferred	
			are not	financial	
			derecognised	assets that	
			in their	are not	
			entirety	derecognised	
			[member]	in their	
			[********* ]	entirety.	
				It also	
				represents	
				the standard	
				value for the	
				"Transferred	
				financial	
				assets that	
				are not	
				derecognised	
				in their	
				entirety" axis	
				if no other	
				member is	
				used. [Refer:	
				Financial	
				assets]	
ifrs-full	FinancialAsset				vdiBelessArssessedBasedOnFactsAnd
		debit	assets whose	of financial	IFRS 7 42S
			contractual	assets whose	
			cash flow	contractual cash flow	
			characteristics have been	characteristics	
			assessed	have been	
			based on	assessed	
			facts and	based on the	
			circumstances	facts and	
			at initial	circumstances	
			recognition	that existed	
			without	at the initial	
			taking into	recognition	
			U		
			account	without	
			account exception for	without taking into	
			exception for	without taking into account the	
				taking into	
			exception for prepayment	taking into account the	
			exception for prepayment	taking into account the exception for prepayment features.	
			exception for prepayment	taking into account the exception for prepayment features. [Refer:	
			exception for prepayment	taking into account the exception for prepayment features. [Refer: Financial	
			exception for prepayment	taking into account the exception for prepayment features. [Refer:	
ifrs-full	FinancialAsset	s <b>W/hosteO</b> ontrac	exception for prepayment features	taking into account the exception for prepayment features. [Refer: Financial assets]	versetsessedBasedOnFactsAndO
ifrs-full	FinancialAsset	s <b>W/hoste6t</b> ontrac debit	exception for prepayment features	taking into account the exception for prepayment features. [Refer: Financial assets]	wbBclessAssessedBasedOnFactsAndO

			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	FinancialAsset	s <b>Withfaoioun</b> actu debit	a GiasheilalwsMo assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification	difficedDuringRe 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]	plostilogBeriodWhileLossAllowance IFRS 7 35J a

ifrs-full	FinancialAsset				plostilog Beriod While Loss Allowance
		credit	assets with	modification	IFRS 7 35J a
			contractual	gain (loss)	
			cash flows	on financial	
			modified	assets for	
			during	which the	
			reporting	contractual	
			period	cash flows	
			while loss	have been	
			allowance	modified	
			measured at lifetime	during the	
				reporting period	
			expected credit losses,	while they	
			modification	had a loss	
			gain (loss)	allowance	
			gain (1055)	measured at	
				an amount	
				equal to	
				lifetime	
				expected	
				credit losses.	
				[Refer:	
				Financial	
				assets	
frs-full	FinancialAsset	with Motified		Filherattaleilei	stAstebosanceMeasuredAtLifetimeEx
.115-1u11	1 manetalAsset	debit	assets with	carrying	IFRS 7 35J b
		deon	modified	amount of	
			contractual	financial	
			cash flows	assets that	
			while loss	have been	
			allowance	modified	
			measured	since initial	
			at lifetime	recognition	
			expected	at a time	
			credit losses	when the loss	
			for which loss	allowance	
			allowance	was measured	
			changed	at an amount	
			during	equal to	
			reporting	lifetime	
			• • •	ownootod	
			period to	expected	
			12-month	credit losses	
			12-month expected	credit losses and for which	
			12-month expected credit losses,	credit losses and for which the loss	
			12-month expected credit losses, gross carrying	credit losses and for which the loss allowance	
			12-month expected credit losses,	credit losses and for which the loss allowance has changed	
			12-month expected credit losses, gross carrying	credit losses and for which the loss allowance has changed during the	
			12-month expected credit losses, gross carrying	credit losses and for which the loss allowance has changed during the reporting	
			12-month expected credit losses, gross carrying	credit losses and for which the loss allowance has changed during the reporting period to an	
			12-month expected credit losses, gross carrying	credit losses and for which the loss allowance has changed during the reporting	

				expected credit losses. [Refer: Financial assets]		
ifrs-full	FinancialAsset	s <b>Writstan0</b> ,ffDur debit	iFgReportingPe assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding	ritheAndStillSub contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity. [Refer: Financial assets]	j <b>ëstlo£info</b> rcen IFRS 7 35L	nentActivityContract
ifrs-full	FinancialEffect	t <b>Offethbag</b> esInA	cbounctingPolicy (decrease) due to changes in accounting policy [member]	Mainbeember stands for the financial effect of changes in accounting policy.	disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i	
ifrs-full	FinancialEffect	t <b>Grécobæ</b> ctionsC	<b>Anticease</b> (decrease) due to corrections of prior period errors [member]	rollsMember stands for the financial effect of corrections of prior period errors.	disclosure: IAS 8 49 b i, disclosure: IAS 8 49 c	
ifrs-full	FinancialEffect	t <b>Ø£ī</b> §ransitionFr	oFiiffaevciolisGA effect of transition from previous GAAP to IFRSs [axis]	APheodoRSsAxis of 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	

ifrs-full	FinancialForecastenf6ashFlow			
		forecast of cash inflows (outflows) for cash-	stands for a financial forecast of cash flows	IFRS 13 B36 e
		generating unit, measurement input [member]	for a cash- generating unit, used as a measurement input.	
ifrs-full	FinancialForecast@nBeofitOrL		- Tatinotiantologias	u <b>nemente</b> nnutMemb
		forecast of profit (loss) for cash- generating unit, measurement input [member]	stands for a financial forecast of profit or loss for a cash- generating unit, used as a measurement input.	IFRS 13 B36 e
ifrs-full	FinancialGuaramteetGloentractsN	f <b>einlae</b> rcial guarantee contracts [member]	This member stands for contracts that require the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.	disclosure: IFRS 7 B8E, disclosure: IFRS 7 35M
ifrs-full	FinancialInstrumentsCereditimp			
		instruments credit- impaired after purchase or origination	stands for financial instruments that were credit-	IFRS 7 35H b ii, disclosure: IFRS 7 35M b ii
		[member]	impaired after	

			purchase or origination. [Refer: Financial instruments credit- impaired [member]]	
ifrs-full	FinancialInstrumentsCereditin	np <b>āfinadMin</b> hber 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	FinancialInstrun¥eintstansigna	te <b>d'Arsthedg</b> ingIn instruments designated as hedging instruments, at fair value	stributents Ad Fuer 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	Vaikæłosure: IFRS 7 22 b – Expiry date 2021-01-01

		in the fa value or flows of designat hedged i [Refer: 4 fair valu [membe Derivati financia assets; Derivati financia liabilitie Financia assets; Derivati financia liabilitie Financia assets; Financia liabilitie	r cash f a ted item. At ne rr]; ives rr]; ive l ive l s; al ents, rr]; al ents, rr];
ifrs-full	FinancialInstrumeistsMeas	ured Æthairðvalue Thrötlighæxisinstrumentsof a tablmeasureddefines tat fair valuerelationsthroughbetweenprofit or lossthe dombecause creditmemberderivativecategorieis used tothe tablemanage creditthe linerisk [axis]or concethat comthe table	the ship ain rs or es in e and items epts nplete
ifrs-full	FinancialInstrumentsMeas	ured <b>ÆthantVa</b> lue Thro <b>tlgis Pne</b> instruments stands for measured financia at fair value instrume through measure profit or loss at fair va because credit through derivative profit or is used to loss, bec manage credit a credit risk [member] derivativ is used t manage credit is used t manage credit risk of these	l ents ed alue - cause ve to the sk

			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	FinancialInstrumentsDeotCredi	tiFipancidMemb instruments not credit- impaired [member]	eFhis 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	FinancialInstrumentsBarchase	d <b>DinQrigian</b> latedC instruments purchased or originated credit- impaired [member]	ræðiisimpæinbeði stands for financial instruments that were purchased or originated as credit- impaired. [Refer: Financial instruments credit-	ediistelosure: IFRS 7 35H c, disclosure: IFRS 7 35M c

				impaired [member]]	
ifrs-full	FinancialInstru	n¥eintsfambjectTo credit	<b>Enfoncia</b> bleMa instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	stane action of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial assets. [Refer: Financial assets]	ngampltOrSimilarAgreementNotSe IFRS 7 IG40D, example: IFRS 7 13C d i
ifrs-full	FinancialInstru	u Xeints Saubject To debit	EnfonciableMa instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	stareNattingArra of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial liabilities. [Refer: Financial liabilities]	rgæmpltOrSimilarAgreementNotSe IFRS 7 IG40D, example: IFRS 7 13C d i
ifrs-full	FinancialInstru	n¥eintst¥ihtoseFa	ifvinharfine vious instruments whose fair value previously could not be reliably measured at time of derecognition	lyGevaltiNotBeF at the time of derecognition, of derecognised financial instruments whose fair value previously could not be reliably measured. [Refer: Financial instruments, class [member]]	ellisdibeMreasuredAtTimeOfDerecog IFRS 7 30 e – Expiry date 2021-01-01

frs-full	FinancialLiabil		Financial	The amount	disclosure:
		credit	liabilities	of liabilities	IFRS 7 25
				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	

financial asset for a fixed number of the entity's own equity instruments. For this purpose, rights, options or warrants to acquire a fixed number of the entity's own equity instruments for a fixed amount of any currency are equity instruments if the entity offers the rights, options or warrants pro rata to all of its existing owners of the same class of its own nonderivative equity instruments. Also, for those purposes the entity's own equity instruments do not include puttable financial instruments that are classified as equity instruments in accordance with paragraphs 16A-16B

of IAS 32, instruments that impose on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and are classified as equity instruments in accordance with paragraphs 16C-16D of IAS 32, or instruments that are contracts for the future receipt or delivery of the entity's own equity instruments. As an exception, an instrument that meets the definition of a financial liability is classified as an equity instrument if it has all the features and meets the conditions in paragraphs 16A-16B or paragraphs 16C-16D of IAS 32. [Refer: Financial instruments,

				class [member]; Financial assets; Derivatives [member]]	
ifrs-full	FinancialLiabil	li <b>XeisAtân¢</b> ţedBy credit	<b>Ainandial</b> entsTolliabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	amount of financial liabilities affected by the amendments to IFRS 9 for	aylinsehtFuraturesWithNegativeCompe IFRS 9 7.2.34 b
ifrs-full	FinancialLiabil	li <b>NeisAtfine</b> ttedBy credit	<b>Aimendial</b> entsTolliabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	amount of financial liabilities affected by the amendments to IFRS 9 for	aydinsehtsFuraturesWithNegativeCompe IFRS 9 7.2.34 a
ifrs-full	FinancialLiabil	itextAffectedBy	<b>Aimendiments</b> liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	measurement category of financial liabilities affected by the amendments	aylinsehtFuraturesWithNegativeCompe IFRS 9 7.2.34 b

				applying the amendments.	
ifrs-full	FinancialLiabil		<b>Aimendiments</b> liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	measurement category of financial liabilities affected by the amendments	aylinsehtFuraturesWithNegativeCompe IFRS 9 7.2.34 a
ifrs-full	FinancialLiabil	il iNeinAtAmportise credit	ed Giussi cial 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

ifrs-full	FinancialLiabilitinesrAttermortis	edfGiosttCiatlegory liabilities at amortised cost, category [member]	Financial liabilities] Mensherember 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	FinancialLiabilitinesnAhermortis	edfürætMæhmber liabilities at amortised cost, class [member]	This member stands for the financial liabilities measured at amortised cost class. [Refer: Financial liabilities at amortised cost]	disclosure: IFRS 7 B2 a
ifrs-full	FinancialLiabili <b>iXein4taia</b> trValu credit	eFinancial liabilities, at fair value	The fair value of financial liabilities. [Refer: At fair value [member]; Financial liabilities]	disclosure: IFRS 7 25
ifrs-full	FinancialLiabilitinesnAltFairValu	e <b>Meanbea</b> l liabilities at fair value, class [member]	This member stands for the financial liabilities measured at fair value class. [Refer: Financial liabilities; At fair value [member]]	disclosure: IFRS 7 B2 a
ifrs-full	FinancialLiabiliXeinAtariatirValu credit	effi <b>manghP</b> rofit liabilities at fair value through profit or loss	OFhosemount of financial liabilities that meet either of the following conditions:	disclosure: IFRS 7 8 e

(a) they meet the definition of held for trading; or (b) upon initial recognition they are designated by the entity as at fair value through profit or loss. An entity may use this designation only when permitted by paragraph 4.3.5 of IFRS 9 (embedded derivatives) or when doing so results in more relevant information. because either: (a) it eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as "an accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; or (b) a group of financial

frs-fullFinancialLiabilitiesAtFairValueffinteringvalue 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: Attement]; Key management personnel of entity or parent [member]; Financial liabilities]
performance is evaluated on a fair

ifrs-full	FinancialLiabiliticssAhEairValu			
		liabilities at fair value through profit or loss, category [member]	stands for the financial liabilities at fair value through profit or loss category. [Refer: Financial liabilities at fair value through profit or loss]	IFRS 7 8 e
ifrs-full	FinancialLiabiliXeinAtainirValu	TimonnihDrofit		die Matatak
	credit	liabilities at fair value through profit or loss that meet definition of held for trading	of financial liabilities at fair value through profit or loss that meet the definition of held for trading. A financial liability is classified as held for trading if: (a) it is acquired or incurred principally for the purpose of selling or repurchasing it in the near term; (b) on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual	IFRS 7 8 e

ifrs-full	eff <b>ImangiaP</b> rofit liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	of financial liabilities at fair value through profit or loss that were	IFRS 7 8 e
ifrs-full	effilmancgiaProfit(	OFhiss <b>sfærs</b> bærat	tadiktplosumetialRecognitionCategoryN
	through profit or loss, designated upon initial recognition or subsequently, category	stands for the financial liabilities at fair value through profit or loss designated as such upon initial recognition or	IFRS 7 8 e

	subsequently category. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]
ifrs-full	FinancialLiabilitinessAbEairValueHimangaProfitOFhisssTembereetElschostwaOfHeldForTradingCatego
	liabilities at fair value through profit or loss that meet trading, categorystands for the financial liabilities at fair value through profit or loss that meet the trading, categoryIFRS 7 8 eImage: Control of the
ifrs-full	FinancialLiabilinesGtantyingAnticinatlenahediatellyheftentnyittinglApphilicktisome)fIFRS9
	credit liabilities, carrying financial amount liabilities immediately after initial application of IFRS 9 IFRS 9 IFRS 9 IFRS 9 IFRS 9 IFRS 9 IFRS 9 IFRS 9 IFRS 9 IFRS 9
ifrs-full	FinancialLiabiiXeisGtanyingAn feimatleiahediateIVitecforeVinitialAppellostioncreditliabilities, carryingamount of financial amountIFRS 7 42I aamountliabilities immediatelyat the date

		before initial application of IFRS 9	of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilithesGategoryN	ferinbæncial 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	FinancialLiabili <b>text</b> Measurem	entificiateger/yImn liabilities, measurement category immediately after initial	ChatelyAfterIn measurement category of financial liabilities immediately after the	i <b>tlæløppliæ</b> ationOfIFRS9 IFRS 7 42I b

			application of IFRS 9	initial application of IFRS 9. [Refer: Financial liabilities]	
ifrs-full			liabilities, measurement category immediately before initial application of IFRS 9	measurement category of financial liabilities at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial liabilities]	niiselAspplicationOfIFRS9 IFRS 7 42I a
ifrs-full	FinancialLiabi	li <b>thestVbern</b> ber	Financial liabilities, class [member]	This member stands for aggregated classes financial liabilities. It also represents the standard value for the "Classes of financial liabilities" axis if no	disclosure: IFRS 9 7.2.34, disclosure: IFRS 7 6, disclosure: IFRS 7 42I

ifrs-full		li <b>thes@ba</b> tsideSco	liabilities outside scope of IFRS 7, class [member]	stands for the financial liabilities outside the scope of IFRS 7 class. [Refer: Financial liabilities]	disclosure: IFRS 7 B2 b
ifrs-full	FinancialLiabil	liNeisRataniouslyI credit	DesignatadAtFa 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	R <b>tistîltOxt</b> Ir <b>o</b> ssButNoLongerSoDesigr IFRS 7 42I c
ifrs-full	FinancialLiabil	li <b>XeisBstani</b> ouslyI credit	DesignatadAtFa liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial	in Wadaari buotigh of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit	R <b>lisfil@xtIro</b> ssReclassifiedDueToReq IFRS 7 42I c

			application of IFRS 9	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	FinancialLiabi	li <b>NeisRateni</b> ouslyI credit	DesignatadlAtFa liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	inWaluariTowotigh 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]	IRIS 7 42I c
ifrs-full	FinancialLiabi	liXedRætløssified	dFittaFiqiaity liabilities reclassified into equity	The amount of financial liabilities reclassified into equity. [Refer:	disclosure: IAS 1 80A

ifrs-full		li <b>XeisReaut</b> gnised credit	liabilities recognised as of acquisition date	recognised as of the acquisition date for financial liabilities assumed in a business combination. [Refer: Financial liabilities; Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	FinancialLiabil	li <b>NeisiBhant</b> WereD credit	disignate all AsMe liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	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	
ifrs-full	FinancialLiabil	li <b>thesiType</b> Memb	dFinancial liabilities,	This member stands for	disclosure: IFRS 7 B52,

			type [member]	aggregated types of financial liabilities. It also represents the standard value for the "Types of financial liabilities" axis if no other member is used. [Refer: Financial assets]	disclosure: IFRS 7 B51
ifrs-full	FinancialRiskN	Alenenbolener	Financial risk [member]	This member stands for the risk of a possible future change in one or more of a specified interest rate, financial instrument price, commodity price, currency exchange rate, index of prices or rates, credit rating or credit index or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract.	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01
ifrs-full	FinishedGoods	X instant, debit	Current finished goods	A classification of current inventory	example: IAS 1 78 c, common

			representing the amount of goods that have completed the production process and are held for sale in the ordinary course of business. [Refer: Inventories]	practice: IAS 2 37
ifrs-full	FiveYearsBefor <b>nRepbet</b> ing	Year <b>Membea</b> rs before reporting year [member]	This member stands for a year that ended five years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	FixedInterestRa <b>teeAfeba</b> ber	Fixed interest rate [member]	This member stands for a fixed interest rate. [Refer: Interest rate risk [member]]	common practice: IFRS 7 39
ifrs-full	FixedpriceContracts10/emb	er Fixed-price contracts [member]	This member stands for fixed-price contracts with customers.	example: IFRS 15 B89 d
ifrs-full	FixturesAndFitt <b>X</b> n <b>ġs</b> stant, 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	FixturesAndFittingsNotemb	er Fixtures and fittings [member]	This member stands for a class of property, plant and equipment	example: IAS 16 37 g

				representing fixtures and fittings that are not permanently attached to real property. [Refer: Property, plant and equipment]	
ifrs-full	FlatSalaryPensic	m <b>dælfer</b> edBene	efil <b>ælsnktv</b> jembe pension defined benefit plans [member]	rThis member stands for flat salary pension defined benefit plans. [Refer: Pension defined benefit plans [member]]	example: IAS 19 138 b
ifrs-full	FloatingInterest	Rætelløfærmber	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	ForeignCountri	n Maheber	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	ForeignExchang	geRatesAbstrac	tForeign exchange rates [abstract]		
ifrs-full	ForwardContrac	n <b>tivind</b> uer	Forward contract [member]	This member stands for a contract between two parties for	common practice: IAS 1 112 c

				the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.	
ifrs-full	FourYearsBefo	n <b>eReplort</b> ingYea	rKoembears before reporting year [member]	This member stands for a year that ended four years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	FranchiseFeeIr	Not the matter at the matter a	Franchise fee income	The amount of income arising from franchise fees.	common practice: IAS 1 112 c
ifrs-full	FranchisesMer	n <b>bæ</b> mber	Franchises [member]	This member stands for a class of intangible assets representing the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 119

ifrs-full	FuelAndEnerg	y <b>Kxhenati</b> on, debit	Fuel and energy expense	The amount of expense arising from the consumption of fuel and energy.	common practice: IAS 1 112 c
ifrs-full	FuelAndEnerg	yExpenseAbstr	adfuel 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	FundingArran	g <b>æmis</b> ntsOfDefi	n <b>ddiBuhen</b> gtPlans arrangements of defined benefit plans [axis]	Aking axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 19 138 e
ifrs-full	FundingArran	g <b>enænbæ</b> fDefi	n <b>etiButief</b> gtPlans arrangements of defined benefit plans [member]	Mchrisberember stands for all defined benefit plans when disaggregated by funding arrangements of defined benefits plans. It also represents the standard value for the "Funding arrangements of defined benefits plans" axis if no other	example: IAS 19 138 e

				member is used.	
ifrs-full	FuturesContrac	ulmeentieer	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	GainLossArisi	NErtona Filenecos	Giaim Obesidanc	iallaescentistMeasu	relise to surrentised Cost
1115-1011	GamilossAitsi	credit	arising from derecognition of financial assets measured at amortised cost	(loss) arising from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	IAS 1 82 aa
ifrs-full	GainLossArisii	ngFromDerecog	arising from derecognition of financial assets measured at amortised	ialAssetsMeasu	redAtAmortisedCostAbstract
			cost [abstract]		
ifrs-full	GainLossArisi	n <b>ğFdoraEbiff</b> erer credit	<b>GBirt (less)</b> Carr arising from difference between carrying amount of financial liability extinguished and	yTihgAganiountOff (loss) arising from the difference between the carrying amount of the financial liability extinguished and the	F <b>diackciattre</b> abilityExtinguishedAndC IFRIC 19 11

			consideration paid	measurement of the consideration paid (equity instruments issued) to the creditor. [Refer: Carrying amount [member]]	
ifrs-full		r <b>&amp;cdgraisædf</b> Fina credit	derecognised financial assets at date 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	GainLossOfDe	r <b>&amp;cdgraisedf</b> fina credit	n <b>Cialt</b> A ( <b>kets R</b> epi from transfer activity during period representing greatest transfer activity	eschutignigGreates (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:	tdischostenrActivity IFRS 7 42G c ii

				Financial assets]	
ifrs-full	GainLossOnCe	. Madiana Obnonsc		ialiaries Due ToC	hange State vestment Entity Status
		credit	cessation of consolidation of subsidiaries due to change of investment entity status	(loss) arising on the cessation of the consolidation of subsidiaries due to the change of investment entity status. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	IFRS 12 9B b
ifrs-full					odRsectogunisingHedgeIneffectivenes
		credit	on change in fair value of hedged item used as basis for recognising hedge	(loss) on the change in fair value of the hedged item used as a basis for recognising	IFRS 7 24B a iv, disclosure: IFRS 7 24B b i
ifrs-full		credit	Confit (dgsis)gInst on change in fair value of hedging instrument	tillmegatlusedAs (loss) on the change in fair value of the hedging	BlisidSouRecognisingHedgeIneffec IFRS 7 24A c

			basis for recognising hedge ineffectiveness	ineffectiveness Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item.	
ifrs-full	GainLassOnCk	No doubt Faffaat	f Finiting Nat D	TibedBarmfith	white Edwarmat Cailing
Ifrs-full	GainLossOnCr	debit	on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net defined benefit liability (asset)	(increase) in the net defined benefit liability (asset) resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Interest income; Net defined benefit liability (asset); Interest expense (income), net defined	sditšEdoAssnetCeiling IAS 19 141 c iv

				benefit liability (asset)]	
ifrs-full	GainLossOnCh	n <b>ðá gles hri kúl</b> í þect C debit	ficini (logs)eiml on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense, reimbursement rights	(decrease) in reimbursement rights resulting from the gain (loss) on changes in the effect of limiting a reimbursement right to the	
ifrs-full	GainLossOnDe	Signataon Offin credit	afoaial (hosts)men designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk	the formation of a financial instrument, or a proportion of it, as	t <b>Fast Value</b> ThroughProfitOrLossBeca IFRS 7 24G b

				[Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	GainLossOnHe	dg <b>elinaffor</b> tiver credit	<b>G</b> sain (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.	
ifrs-full	GainLossOnHe	edgeIneffectiver	<b>&amp;saAb(strag)</b> on hedge ineffectiveness [abstract]		
ifrs-full	GainLossOnHe	e <b>ðgellmæffoc</b> t,iver credit	<b>GaRe(logn)</b> sedI on hedge ineffectiveness recognised in other comprehensive income	(loss) recognised in other comprehensive	IFRS 7 24C a i
ifrs-full	GainLossOnHe	e <b>ð</b> g <b>elinæffoc</b> tiver credit	<b>(SaRe(logn)</b> sedl on hedge ineffectiveness recognised in profit or loss	(loss)	disclosure: IFRS 7 24C a i, disclosure: IFRS 7 24C b ii

				on hedge ineffectiveness	]	
ifrs-full	GainLossOnRetXea	- - danationentOf		P		
111 5-1 411	det	bit	remeasurement, net defined benefit liability (asset)		IAS 19 141 c	
ifrs-full	GainLossOnRemea	] ] ]	NatD(loss)Ben remeasurement, net defined benefit liability (asset) [abstract]		setAbstract	
ifrs-full	GainLossOnRetXea det	ebit 1	remeasurement, reimbursement rights	(decrease) in		
ifrs-full	GainLossOnRemea	1 1 1	Baim (lass) norm remeasurement reimbursement rights [abstract]	•		
ifrs-full		edit	recognised as result of	(loss)	idiyslettesressetInAcc IFRS 3 B64 p ii	quireeHeldByAcqui

			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		credit	recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	(loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured. [Refer: Financial instruments, class [member]]	2021-01-01
ifrs-full	GainLossReco	g <b>XishdQinM</b> feasu credit	reaging (IBsE) air Varecognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation		o <b>SiskilõseOn</b> eDisposalOfAssetsOrDispo IFRS 5 33 b iii

(EU) 2020/1989. Any changes that have already 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	GainLossThatJ	R&LatesTobentif	iahimA(dosts)Acq	uTileel@arIniabiliti	ediAstomeetInBusinessCombination
		credit	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	(loss) that both: (a) relates to identifiable assets acquired or liabilities assumed in a business combination; and (b) is of such size, nature or	IFRS 3 B67 e
ifrs-full	GainOnRecove	e <b>tý@fil:ætion</b> And credit	AdviancesPrevic recovery of loans and advances previously written off	ousing WaittenOff the recovery of loans and advances previously written off.	f common practice: IAS 1 85
ifrs-full	GainRecognise	MrtBaragitionPurc credit	<b>Gasin</b> Transaction recognised in bargain purchase transaction	nThe 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

				interest in the acquiree and fair value of the acquirer's previously held equity interest in the acquiree. [Refer: Business combinations [member]]	
ifrs-full	GainsArisingFr	rðmDæteicogniti credit	cooffisinancial A arising from derecognition of financial assets measured at amortised cost	SEbts Mainsured A 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]	AdAsciostisedCost IFRS 7 20A
ifrs-full	GainsLossesAr	riXintgFractionDiffe credit	renainB(lossen) 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	<b>rthiogstim</b> rying (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	AisclostAndFairValueOfFinancialA IAS 1 82 ca

ifrs-full	GainsLossesA	i <b>XintuFra¢ionS</b> ale∕ credit	<b>Gainsa(bback)</b> arising from sale and leaseback transactions	[member]; Financial assets at amortised cost] raffsægaoms (losses) arising from sale and leaseback transactions.	disclosure: IFRS 16 53 i
ifrs-full	GainsLossesAi	t <b>iXngFraoion</b> S,ettle	etGiaints/NetElSetS)n arising from settlements, net defined benefit liability (asset)	edimedefittetaisabil (increase) in the net defined benefit liability (asset) resulting from settlements. Settlements are transactions that eliminate all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions. [Refer: Net defined benefit liability (asset);	itli <i>is</i> kelsesture: IAS 19 141 d

ifrs-full	GainsLossesOr	n <b>Xvaluilaabile fi</b> orsal credit	CFainas (lobAcss) on available- for-sale financial assets	Defined benefit plans [member]; Actuarial assumptions [member]] tsThe 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	GainsLossesO	h <b>&amp;adhFàtiwrH</b> edg credit	(Collection Collection) 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	GainsLossesOr	h <b>&amp;adhFàtiwrH</b> edg credit	can cash flow 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	GainsLossesOr	n <b>&amp;håungetlen</b> FairV credit	aliaifis (ilosates) on change in fair value less costs to sell of biological assets for current period	f <b>Biolggina</b> lAsse (losses) arising during the current period on the change in fair value less costs to sell of biological assets. [Refer:	tsisotosumentPeriod IAS 41 40

			assets]	
ifrs-full	GainsLossesOn&hd	ungationFairValuationDesisea dit on change in fair value of derivatives	(losses)	common practice: IAS 1 85
ifrs-full	GainsLossesOnCha	ngeInFairValueforDosisea on change in fair value of derivatives [abstract]	Ĺ	
ifrs-full	GainsLossesOn&ha	ungetlorV,alueOtHose(ilgis6a		ddBefoseTax
	crea	in value of foreign currency basis spreads before tax	on change in value of foreign currency basis spreads, before tax. [Refer: Other comprehensive income]	
ifrs-full		ungetlorV,alueOffinse(ilgisGa		
		dit on change in value of foreign currency basis spreads net of tax	recognised in other comprehensive	
ifrs-full	GainsLossesOn&ha	umgetlorValue Offiorv(kossle) dit on change	b)m <b>Ehts@affns</b> rwarc (losses)	<b>Gischesats</b> Befo IAS 1 91 b

		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	GainsLossesOn & hange In Valuer	e Otfins (kuskek) on change in value of forward elements of forward contracts, net of tax	Tehts@dfftsrward (losses) recognised in other comprehensive income on change in value of forward elements of forward contracts, net of tax. [Refer: Other comprehensive income]	IAS 1 91 a
ifrs-full	GainsLossesOn&hamgation/,alu credit	e <b>Otalins (Makes)</b> on change in value of time value of options, before tax	fOptignistsefore (losses) recognised in other comprehensive income on change in value of time value of options, before tax. [Refer: Other comprehensive income]	IAS 1 91 b
ifrs-full	GainsLossesOn&hamgetIoN/alu credit	ne Otalins (Wabes) on change in value of time value of options, net of tax	fOptignistsetOf (losses) recognised in other comprehensive income on change in	IAS 1 91 a

ifrs-full	GainsLossesOr	า <b>⊠islpostilsญ</b> fInv credit	(Estimer(IBespe)) on disposals of investment properties	value of time value of options, net of tax. [Refer: Other comprehensive income] iæhe gains (losses) on disposals of investment properties. [Refer: Investment property]	common practice: IAS 1 112 c	
ifrs-full	GainsLossesOr	nDisposalsOfInv	<b>(Estimer(IBsope)</b> ) on disposals of investment properties [abstract]	iesAbstract		
ifrs-full	GainsLossesOr	n <b>⊠islpostils</b> QfInv credit	<b>Estimesr(IBsspes)</b> to on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model	yThrrgathAtCost (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]	<b>diisolosuor</b> danc IAS 40 78 d iii	eWithIFRS16Within
ifrs-full	GainsLossesOr	h <b>Øishpostikst</b> )fInv credit	<b>(Estime</b> nts (losses) on disposals of investments	The gains (losses) on disposals of investments.	disclosure: IAS 1 98 d	
ifrs-full	GainsLossesOr	ıDisposalsOfInv	<b>Estime</b> ntsAbstra (losses) on disposals of investments [abstract]	ct		

ifrs-full	GainsLossesOn	<b>lidpostalss(</b> )fNo redit		The gains	common
		rean	on disposals of non- current assets	(losses) on disposals of non-current assets. [Refer: Non-current assets]	practice: IAS 1 112 c
ifrs-full	GainsLossesOnD	DisposalsOfNo	<b>Acaims ((1055555)</b> ) on disposals of non- current assets [abstract]	Abstract	
ifrs-full	GainsLossesOn A	li <b>spostikst</b> )fOt redit	nGablion(lossest)A on disposals of other non- current assets	SEbtsgains (losses) on disposals of other non- current assets. [Refer: Other non-current assets]	disclosure: IAS 1 98
ifrs-full	GainsLossesOn A	li <b>dpostils</b> (0)fPro redit	Seating P(antsen) on disposals of property, plant and equipment	Ethépgaemt (losses) on disposals of property, plant and equipment. [Refer: Property, plant and equipment]	disclosure: IAS 1 98 c
ifrs-full	GainsLossesOnD	DisposalsOfPro	<b>parityP(hotses)</b> on disposals of property, plant and equipment [abstract]	EquipmentAbsti	act
ifrs-full	GainsLossesOn K	<b>Xæhrærtgæn</b> Diffe redit	renains@hoTsæn}l on exchange differences on translation, before tax	afileen Berliere Tax (losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, before tax.	IAS 1 91 b

	[Refer: Other comprehensive income]	
ifrs-full	GainsLossesOn KxdthratigenDiffer ChainsQtoTsans) attion Yart03fTax credit on exchange differences on translation, net of tax comprehensive income on exchange differences on translation, of financial statements of foreign operations, net of tax. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOn KxdhratigeD)iffer Enceig0n TranslaTiler Reconguisee dis Relo Stuter I credit exchange of exchange differences example: 14 recognised 7 A Statem in profit or of cash flow for an entity other than 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]]	n, AS ent vs
ifrs-full	GainsLossesOn KaihWahiw Adjustina Adjustment (losses) IAS 41 51, adjustment arising from example: IA attributable changes in 41 Example	AS

		changes, biological assets	costs to sell of biological assets due to physical changes. [Refer: Biological assets]	1 XYZ Dairy Ltd
ifrs-full	GainsLossesOn KaitukatikatAdju	stimintAltristent) on fair value adjustment attributable to price changes, biological assets	bleft@gaiesChan (losses) arising from changes in fair value less costs to sell of biological assets due to price changes in the market. [Refer: Biological assets]	gesdindlogicalAssets IAS 41 51, example: IAS 41 Example 1 XYZ Dairy Ltd
ifrs-full	GainsLossesOn KaitukationAdju	stineintB(loksgis)a on fair value adjustment, biological assets	INsegains (losses) arising from changes in fair value less costs to sell of biological assets due to both physical and price changes in the market. [Refer: Biological assets]	disclosure: IAS 41 50 a
ifrs-full	GainsLossesOnFairValueAdju	stimintBloksgis)a on fair value adjustment, biological assets [abstract]	ilAssetsAbstrac	t
ifrs-full	GainsLossesOnKadukatuwaAdju	stinaintsI (losstus)e on fair value adjustment, investment property	n <b>Theogertys</b> (losses) from changes in the fair value of investment property. [Refer:	disclosure: IAS 40 76 d

			Investment property]	
ifrs-full	n KinduratidaA,sset credit	ts <b>&amp;aAns (loissed)</b> on financial assets at amortised cost	of the gains (losses) on financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 20 a vi
ifrs-full	credit	ts Galiasir (Volsee 3)h on financial assets at fair value through profit or loss	(losses) on financial assets at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 20 a i
ifrs-full	credit	on financial assets at fair value through profit or loss, classified as held for trading	(losses) on financial	odisclossifiedAsHeldForTrading IFRS 7 20 a i – Expiry date 2021-01-01
ifrs-full	nKinhiratadA,sset credit	ts <b>&amp;affasir(Volsse3)</b> h on financial assets at fair value through profit or loss,	rðhghgðion fit OrL (losses) on financial assets at fair value through	odisiðlæsignætedAsUponInitialRecogn IFRS 7 20 a i

			designated upon initial recognition or subsequently	profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial assets at fair value through profit or loss]	
ifrs-full	GainsLossesOr				astist/londatorilyMeasuredAtFairValu
		credit	on financial assets at fair value through profit or loss, mandatorily measured at fair value	(losses) on financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value; Gains (losses) on financial assets at fair value through profit or loss; Financial liabilities]	IFRS 7 20 a i
ifrs-full	GainsLossesOr	NindanratadA,sset credit	s <b>Okiasu(kosSetF</b> )a on financial	if <b>VælugaTihs</b> rough (losses)	diset@comprehensiveIncomeBefore1 IAS 1 91 b,
		cicuit	assets measured at fair value	recognised in other comprehensive	disclosure: IFRS 7 20 a

			through other comprehensive income, before tax	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	GainsLossesOr	n <b>Kindarrata</b> d <b>A</b> ,sset credit	s <b>Okciassu(textsActF)</b> a on financial	if <b>WadugaTihs</b> rough (losses)	<b>AthenOsome</b> prehensiveIncomeNetOfI IAS 1 91 a
ifee full	Coincl accord		assets measured at fair value through other comprehensive income, net of tax	recognised in other comprehensive income on financial assets measured at fair value through other comprehensive income, net of tax. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
ifrs-full	GainsLossesOr	h <b>KinduretädA</b> ,sset: credit	staction states (states) u on financial assets reclassified out of available-for- sale financial assets	fDfAgaihablefor (losses) recognised in profit or loss on financial assets reclassified out of the	<b>sáikæfförsame</b> ialAssetsRecognisedInOt IFRS 7 12A e – Expiry date 2021-01-01

		recognised in profit or loss	available-for- sale category. [Refer: Financial assets available-for- sale; Other comprehensive income]		
ifrs-full	GainsLossesOn KinhmatadA,sse	tsBachas(sioissels)	t <b>ChFeignains</b> ialAs		ThroughProfitOrLos
	credit	on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	(losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12A e – Expiry date 2021-01-01	
ifrs-full	GainsLossesOnFinancialInstru	urfarits:4(bstsæst) on financial instruments [abstract]			
ifrs-full	GainsLossesOn Kinhmatidhjabi credit	iliGesiAst (lossets) on financial liabilities at amortised cost	edChosgains (losses) on financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	disclosure: IFRS 7 20 a v	
ifrs-full	GainsLossesOn Kinkmatiobhjabi credit	iliGesiAst [kis3es]u on financial liabilities at fair value through profit or loss	(losses) on financial liabilities at	O <b>ffIsoks</b> sure: IFRS 7 20 a i	

				through profit or loss]	
· C C 11		1 1879-1 5-18	· · · · · · · · · · · · · · · · · · ·	_	
ifrs-full	GainsLossesOr	n <b>Kiwhmatadh</b> jabil credit	iGesiAst (kisSea)u on financial liabilities at fair value through profit or loss, classified as held for trading	(losses) on financial liabilities at fair value through profit or loss classified as held for trading. [Refer: Financial liabilities at fair value through profit or loss; Gains (losses) on financial liabilities at fair value through profit	D <b>tisoks@lass</b> ifiedAsHeldForTrading IFRS 7 20 a i
				or loss]	
ifrs-full	GainsLossesOr	n <b>Kindurratād</b> hjabil credit	iGasiAst [kis3és]), on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	eTheoggihProfit (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	D <b>iflsoksDers</b> ignatedAsUponInitialRec IFRS 7 20 a i

			through profit or loss]	
ifrs-full	GainsLossesOn Medigedioem/ credit	Att <b>filains</b> bleToHed (losses) on hedged item attributable to hedged risk, fair value hedges	dgdutRgalins (losses) on hedged items in fair value hedges, which are attributable to the hedged risk. [Refer: Fair value hedges [member]]	disclosure: IFRS 7 24 a ii – Expiry date 2021-01-01
ifrs-full	GainsLossesOn Medigestofile credit	tIn GasimentsInFo (losses) on hedges of net investments in foreign operations, before tax	rdibe Optimations (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, before tax. [Refer: Other comprehensive income]	IAS 39 102 a, disclosure: IAS 1 91 b, disclosure: IFRS 9 6.5.13 a
ifrs-full	GainsLossesOn Medigestoffyle credit	tIn CesitmentsInFo (losses) on hedges of net investments in foreign operations, net of tax	railen Optimations (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, net of tax. [Refer: Other comprehensive income]	IAS 39 102 a, disclosure: IAS 1 91 a, disclosure: IFRS 9 6.5.13 a, disclosure: IFRS 7 24C b i, disclosure: IFRS 7 24E a
ifrs-full	GainsLossesOn Madigiatginstr	un <b>Gen</b> tns (losses) on hedging instrument, fair value hedges	The gains (losses) on hedging instruments in fair value hedges. [Refer: Fair	disclosure: IFRS 7 24 a i – Expiry date 2021-01-01

			value hedges [member]]	
ifrs-full	GainsLossesOn Meddtatinamurity credit	In held-to- maturity investments	The gains (losses) on held-to- maturity investments. [Refer: Held- to-maturity investments]	disclosure: IFRS 7 20 a iii – Expiry date 2021-01-01
ifrs-full	GainsLossesOn <b>Machication</b> ness credit	(losses) on ineffectiveness of cash flow hedges recognised in profit or loss	(losses) 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	GainsLossesOn <b>Matheation</b> ness credit	<b>Ofhind</b> gesOfNe (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	(losses)	disign@perations IFRS 7 24 c – Expiry date 2021-01-01
ifrs-full	GainsLossesOn Kidiad Ricco.gnit	ion(D)(B)(b)(Secies) on initial recognition of biological assets and agricultural produce for current period	Abscetsgoregates gains (losses) arising during the current period on the initial recognition of biological assets and agricultural produce. [Refer:	adtiBeltosdre: IAS 41 40

				Biological assets]	
ifrs-full	GainsLossesOn	n Kitdgataitoon S,ettle credit	ficients (losses) on litigation settlements	The gains (losses) on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	GainsLossesOn	LitigationSettle	on litigation settlements [abstract]		
ifrs-full	GainsLossesOn	No <b>duisAiodi</b> Rece credit	Gables(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		credit	on net monetary position	The gains (losses) representing the difference resulting from the restatement of non-monetary assets, owners' equity and items in the statement of comprehensive income and the adjustment of index linked assets and liabilities in hyperinflationa	ıry
ifrs-full		n <b>Nædlvføtiom</b> ,entl credit	nRaigs (dtoxses)e on net movement in regulatory deferral account balances related to items that will be reclassified to	fdihal gains untBa (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that	al <b>binchssRurl</b> attedToItemsThatWillBeR IFRS 14 22 b

			before tax	is related to items that will be reclassified to profit or loss, before tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	GainsLossesOr				adisclassRateatedToItemsThatWillBeR
			movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	is related to items that will be reclassified to profit or loss, net of tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	GainsLossesOr	n <b>Reducation</b> ing Av credit		i <b>ThecealiAs</b> setsB (losses)	<b>cfioce</b> di <b>su</b> re: IAS 1 91 b –
			remeasuring available-for- sale financial assets, before tax	recognised in other comprehensive income on remeasuring available-for- sale financial assets, before tax. [Refer:	Expiry date 2021-01-01,

ifrs-full	GainsLossesOr	n <b>Nethoration</b> ing A credit	vailabse forsale F (losses) on remeasuring available-for- sale financial assets, net of tax	Financial assets available-for- sale] iifilmecialiAssetsN (losses) recognised in other comprehensive income on remeasuring available-for- sale financial assets, net of tax. [Refer: Financial assets available-for- sale]	IAS 1 91 a – Expiry date 2021-01-01,
ifrs-full	GainsLossesOn	n XuðacationţIncr	r <b>Casicils ['his'séa</b> ]ue 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	e <b>Ebe</b> sgaintsToSe	e <b>klistotāsEr</b> æcessOfRecognisedCumula IFRS 5 41 c
ifrs-full	GainsLossesRe	<b>∂Xoghiisætidðn</b> Othe	etGainp(telsses)v recognised in other comprehensive income excluding exchange differences, fair value measurement, assets	(losses) excluding	ioghnohangeDifferencesFairValueM practice: IFRS 13 93 e ii

			fair value [member]; Other comprehensive income]	
ifrs-full	GainsLossesRet	, ghisætildnOthetGainsp(tæls		lioghxohangeDifferencesFairValueM
		recognised in other	d (losses) excluding nsive exchange differences, recognised in other s, comprehensive income, on ent, the fair value measurement y of the entity's	practice: IFRS 13 93 e ii
ifrs-full	GainsLossesRet			li <b>oghxcha</b> ngeDifferencesFairValueM
		income excluding exchange differences fair value measureme liabilities	excluding nsive exchange differences, recognised in other s, comprehensive income, on ent, the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	GainsLossesRetting	bghiisatdónOtherGaimp(kelse recognised in other comprehen income including exchange differences	d (losses) including nsive exchange differences recognised in other	IFRS 13 93 e ii

		fair value measurement, assets	measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full		recognised in other comprehensive income, fair value measurement, assets [abstract]	2	lueMeasurementAssetsAbstract
ifrs-full		recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	(losses) including exchange differences recognised in other comprehensive income on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Other comprehensive income]	e
ifrs-full	GainsLossesRecognisedInOth	he (Gaimp(klssns)) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]		lueMeasurementEntitysOwnEquityIn

ifrs-full	GainsLossesRet ghisationOthe	etGainsp(tklsses)v	e <b>Theogner</b> FairVa	weise Marsune ment Liabilities
		recognised in other comprehensive income including exchange differences, fair value measurement, liabilities	(losses) including	IFRS 13 93 e ii
ifrs-full	GainsLossesRecognisedInOthe	etGainsottelsess)v	eIncomeFairVa	lueMeasurementLiabilitiesAbstract
		recognised in other comprehensive income, fair value measurement, liabilities [abstract]		
ifrs-full	GainsLossesRettignOthe	etGainsp(telsses)v	eTheognetOnExc	hangebinferencesFairValueMeasure
		recognised in other comprehensive income on exchange differences, fair value measurement, assets	(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	GainsLossesRet ghisationOthe			hangehinfferencesFairValueMeasure
		comprehensive income on exchange	(losses) on exchange differences, recognised in other comprehensive	practice: IFRS 13 93 e ii

			fair value measurement, entity's own equity instruments	income, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	GainsLossesRe	<b>Wighuisætölðn</b> Othe	Gainsp(telses)v		hangehanfferencesFairValueMeasure
			recognised in other comprehensive income on exchange differences, fair value measurement, liabilities	(losses) on exchange	practice: IFRS 13 93 e ii
ifrs-full	GainsLossesRe	•	A \ /		ndcsalbsabelitiesAtFairValueThrough
			recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	(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	IFRS 7 20 a i

ifrs-full	GainsLossesRe	eððghnisætalðn Prof credit	itOnhos(slassed)u recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	profit or loss, designated upon initial recognition or subsequently] table faithanges (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]]	Indisatealise:dGainsOrLossesForAsse IFRS 13 93 f
ifrs-full	GainsLossesRe	zXoghuisætdønProf credit	i Griho (JAstrei) 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		Indiationalise: IFRS 13 93 f

			own equity instruments [member]]	
ifrs-full	GainsLossesRe <b>Xoghisætiðn</b> Proceedit	of <b>(Ghihos(sector)</b> recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	table gathsange (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]]	Indianteatise:dGainsOrLossesForLiabi
ifrs-full	GainsLossesReðóghúsætdönPro	ofi (Grihos (dessets)) recognised in profit or loss excluding exchange differences, fair value measurement, assets	iiibExclinageDi (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of assets. [Refer: At fair value [member]]	f <b>œmmes</b> FairValueMeasurementAss practice: IFRS 13 93 e i
ifrs-full	GainsLossesReXighuisatdonPro	ofi (Griho (Josech)) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	<b>liffyExclinn</b> geDi (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments.	f <b>tenennes</b> FairValueMeasurementEnti practice: IFRS 13 93 e i

	[Refer: At fair value [member]]
ifrs-full	GainsLossesRe & ghisaddonProfi       Grinos(dbsxcls)d       iffgExglinageDi       fcmmmesFairValueMeasurementLial         recognised in       (losses)       practice:         profit or loss       excluding       IFRS 13 93 e         excluding       exchange       i         exchange       differences,       i         differences,       recognised       in profit or         fair value       in profit or       in profit or         liabilities       fair value       in profit or         measurement,       loss, on the       iabilities         fair value       measurement       of liabilities.         [Refer: At       fair value       imember]]
ifrs-full	GainsLossesRe       XoghuisæddonProfi       Gorihos (dossely)       Uddvegæsinsement Aisædtssure:         recognised       (losses)       IFRS 13 93 e         in profit or       including       i         loss including       exchange         differences,       recognised         fair value       in profit or         no profit or       in profit or         issuedtssure:       in profit or         loss including       exchange         differences,       recognised         fair value       in profit or         neasurement,       loss on the         assets       fair value         measurement       of assets.         [Refer: At         fair value       [member]]
ifrs-full	GainsLossesRecognisedInProfit       GainsLossesRecognisedInProfit         recognised in       recognised in         profit or loss,       fair value         measurement,       assets         [abstract]       [abstract]
ifrs-full	GainsLossesReXognisatidonProfitControl (Control (C

	[Refer: At fair value [member]]
ifrs-full	GainsLossesRecognisedInProfit (Gniho ((Basely))) ueMeasurementEntitysOwnEquityInstrumentsAbstr recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]
ifrs-full	GainsLossesReXoghuisatdonProfGainso (dbasely)GainsusementHiabibiture:recognised(losses)IFRS 13 93 ein profit orincludingiloss includingexchangedifferences,recogniseddifferences,recognisedfair valuein profit orliabilitiesfair valueliabilitiesfair valueliabilitiesfair valueliabilitiesfair valuemeasurement,loss on theliabilitiesfair valuemeasurement,of liabilities.[Refer: Atfair valuemember]]
ifrs-full	GainsLossesRecognisedInProfit       Gains(dFaseValueMeasurementLiabilitiesAbstract         recognised in       profit or loss,         fair value       measurement,         liabilities       [abstract]
ifrs-full	GainsLossesReXoghisæddonProfitGinho.(dOssBat)iffbR ginissrancedisclosure:creditrecognised in profit or loss(losses)IFRS 4 37 b i - Expiry dateon buying reinsuranceprofit or loss on buying reinsuranceon the entity's purchase of reinsurance.2021-01-01
ifrs-full	GainsLossesRetXoghuisatdonProfitGailnos(dOssEsc)chEhegeDaifference es5airtValueMeasurementAssets recognised in profit or loss exchange iFRS 13 93 e on exchange differences, recognised fair value in profit or measurement, loss, on the assets fair value measurement of assets.

				[Refer: At fair value [member]]	
ifrs-full	GainsLossesR	e <b>⊗ghiisætilðn</b> Prof	i (Ghihos (1005Es)) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	hangedainference (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]]	es <b>5airWah</b> ueMeasurementEntitysOwr practice: IFRS 13 93 e i
ifrs-full	GainsLossesRo	eððighuisætdðin Prof	i (Grinos (3035Es)) recognised in profit or loss on exchange differences, fair value measurement, liabilities	hangedainference (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]	es <b>5ainVal</b> ueMeasurementLiabilities practice: IFRS 13 93 e i
ifrs-full	GainsLossesRe	<b>Xghiisetdon</b> Prof credit	i Griho (JOssEsi): recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	afdial gaibailities (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	AdisaloValue ThroughProfitOrLossDe IFRS 7 20 a i

ifrs-full	GainsLossesRe	• <b>XighiisetdXi</b> /hen	CGainsl(hSssbs)c	through profit or loss, designated upon initial recognition or subsequently]	disclosure:
		credit	recognised when control of subsidiary is lost	(losses) recognised in association with the loss of control over a subsidiary, which are attributable to the former controlling interest.	IFRS 12 19
ifrs-full	GainsOnChang	<b>Antaiatia</b> hyeOt credit	<b>Daninyativ</b> es 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	GainsOnDispo	sMstDiffatiæstme credit	n <b>Painsenties</b> disposals of investment properties	The gain on disposals of investment properties. [Refer: Investment property]	common practice: IAS 1 112 c
ifrs-full	GainsOnDispo	s <b>XIstOffatiæs</b> tme credit	nGains on disposals of investments	The gain on the disposal of investments.	disclosure: IAS 1 98 d
ifrs-full	GainsOnDispo	sXIstOufAttoomourre credit	rttAisseton 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	GainsOnDispo	sXIstOffEtiopertyI credit	YaatAsndEquipn disposals of property,	atinte gain on the disposal of property, plant and	disclosure: IAS 1 98 c

			plant and equipment	equipment. [Refer: Property, plant and equipment]	
ifrs-full	GainsOnLitigat	iXntSettlionents credit	Gains on litigation settlements	The gain on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	GamingLicence	en Mandaler	Gaming licences [member]	This member stands for licences related to gaming. [Refer: Licences [member]]	common practice: IAS 38 119
ifrs-full	GasDistribution	ntateentheen	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	GeneralAndAd	<b>Nidistatio</b> veExp debit	<b>Chsn</b> eral and administrative expense	The amount of expense relating to general and administrative activities of the entity.	common practice: IAS 1 112 c
ifrs-full	GeographicalA	næna is	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	GeographicalA	næresnivbenn ber	Geographical areas [member]	This member stands for aggregated geographical areas. It also represents the standard	example: IAS 19 138 a, example: IFRS 15 B89 b, example: IFRS 17 96 b – Effective

				value for the "Geographical areas" axis if no other member is used.	2021-01-01, disclosure: IFRS 8 33
ifrs-full	GoodsOrServi	cæsðinalmstferred.A	t <b>Bobds</b> roffimeM services transferred at point in time [member]	efilisemember 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	GoodsOrServi	c <b>esānabsf</b> erredC	<b>Good Bits ch</b> Aembo services transferred over time [member]	eff his 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	GoodsSoldDir	e <b>chlyfibE</b> ronsum	etsMatsbotd directly to consumers [member]	This member stands for goods sold directly to consumers.	example: IFRS 15 B89 g
ifrs-full	GoodsSoldThr	o <b>mghibte</b> rmedia	r <b>íðsívíðsnsbóð</b> through intermediaries [member]	This member stands for goods sold through intermediaries.	example: IFRS 15 B89 g
ifrs-full	Goodwill	X instant, debit	Goodwill	The amount of assets representing the future economic benefits arising from other assets	disclosure: IAS 1 54 c, disclosure: IAS 36 134 a, disclosure: IAS 36 135 a, disclosure: IFRS 3 B67 d

ifrs-full	GoodwillDered	• The sear Wint hou		acquired in a business combination that are not individually identified and separately recognised. [Refer: Business combinations [member]]	d <b>iniðiopona</b> lGroupClassifiedAsHeldl
		credit	derecognised without having previously been included in disposal group classified as held for sale	of goodwill derecognised without having previously been included in a disposal group classified as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	IFRS 3 B67 d iv
ifrs-full			expected to be deductible for tax purposes	of goodwill in a business combination that is expected to be deductible for tax purposes. [Refer: Goodwill; Business combinations [member]]	disclosure: IFRS 3 B64 k
ifrs-full	GoodwillMem	member	L J	This member stands for goodwill. [Refer: Goodwill]	example: IAS 36 127
ifrs-full		g <b>X</b> is <b>edfan</b> OfAcqu debit		The amount recognised	example: IFRS 3 B64,

			of acquisition date	as of the business combination's acquisition date for goodwill. [Refer: Goodwill; Business combinations [member]]	example: IFRS 3 IE72
ifrs-full	GovernmentCu	i <b>stæmdrsi</b> Membe	rGovernment customers [member]	This member stands for government customers. [Refer: Government [member]]	example: IFRS 15 B89 c
ifrs-full	GovernmentDe	:MinsttaumbentsH debit	debt 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	GovernmentG	a <b>X</b> it <b>i</b> nstant, 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

ifrs-full	GovernmentMe	embenber	Government	exclude those forms of government assistance that cannot reasonably have a value placed upon them and transactions with government that cannot be distinguished from the normal trading transactions of the entity. [Refer: Government [member]]	disclosure:
111 <b>5-1</b> 011	Governmentivie		[member]	stands for a government, government agencies and similar bodies whether local, national or international.	IFRS 8 34
ifrs-full	GrossAmountA	.niximgleromInst	ifance:Cambraots arising from insurance contracts [member]	Menishenember stands for the gross amount arising from insurance contracts. [Refer: Types of insurance contracts [member]]	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	GrossCarrying	<b>'næmin∉</b> Membe	rGross carrying amount [member]	This member stands for the amount at which an asset is recognised before deducting any accumulated depreciation	disclosure: IAS 16 73 d, disclosure: IAS 38 118 c, disclosure: IAS 40 79 c, disclosure: IAS 41 54 f, disclosure: IFRS 3 B67

				(amortisation) and accumulated impairment losses thereon. [Refer: Depreciation and amortisation expense; Impairment loss]	IFRS 7 35I, disclosure: IFRS 7 35M, example: IFRS 7 35N, common practice: IFRS 7 IG29 – Expiry date 2021-01-01, common practice: IFRS 7 37 b – Expiry date 2021-01-01
ifrs-full	GrossContract	u <b>MAnstant</b> tsRec debit	eGrabseForAcqu contractual amounts receivable for acquired receivables	iiddlRgææisvables contractual amounts receivable for receivables acquired in business combinations. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 h ii
ifrs-full	GrossFinancial	l <b>Æsintsbit</b> OffAg debit	stinstFinancialI financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	of financial assets set off against financial liabilities when an entity: (a) currently	t <b>đisofffsatu</b> ngEnforceableMasterNet IFRS 7 13C b

				Financial assets; Financial liabilities]	
ifrs-full		debit	financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	amount of recognised financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]	<b>etisnloAuræn</b> gementsOrSimilarAgree IFRS 7 13C a
ifrs-full	GrossFinancial	IIXabisitaies,SetOf credit	f <b>Argasi</b> nstFinanc financial		t <b>TisOlffsatti</b> ngEnforceableMasterNet IFRS 7 13C b
			liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	liabilities set off against financial assets when an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis or to realise the asset and settle the liability simultaneously. [Refer: Financial assets; Financial liabilities]	
ifrs-full	GrossFinancial	llXabisitaiæs,Subje credit	<b>GFo</b> SffsettingE financial		tehselwingerrangementsOrSimilarAg
			liabilities subject to	recognised financial	

			offsetting, enforceable master netting arrangements or similar agreements	liabilities that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]	
ifrs-full	GrossLeaseLia	b <b>X</b> li <b>tinss</b> tant, credit	Gross lease liabilities	The amount of contractual undiscounted cash flows in relation to lease liabilities before deducting finance charges. [Refer: Lease liabilities]	disclosure: IFRS 16 58, example: IFRS 7 B11D a
ifrs-full	GrossLoanCon	nXiitmstants, credit	Gross loan commitments	The amount of contractual undiscounted cash flows for gross commitments to receive a loan.	example: IFRS 7 B11D e
ifrs-full	GrossProfit	X duration, credit	Gross profit	The amount of revenue less cost of sales. [Refer: Cost of sales; Revenue]	example: IAS 1 103
ifrs-full	GSMLicences	<b>√fambbe</b> r	GSM licences [member]	This member stands for Global System for Mobile Communication licenses. [Refer: Licences and franchises]	common practice: IAS 38 119 ns

ifrs-full ifrs-full	GuaranteesMe		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
1113-1411	Trageatemize	debit	assets	of a hedged item, recognised as an asset. [Refer: Hedged items [member]]	IFRS 7 24B a i
ifrs-full	HedgedItemLi	aðvilitnætsant, 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	HedgedItemsA	xaixsis	Hedged items [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 24B

ifrs-full	HedgedItemsN	f <b>enebæ</b> ber	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– B6.3.25 of IFRS 9). This member also represents the standard value for the "Hedged	disclosure: IFRS 7 24B
ifrs-full	HedgeFundInv	e <b>stemehes</b> Membe	eHedge fund investments	the standard value for	example: IFRS 13

				in hedge funds.	example: IFRS 13 94
ifrs-full	HedgesOfNetI	nmestabentInFor	el <b>gedgesrofions</b> investment in foreign operations [member]	Memissemember 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	HedgesOfNetI	nvestmentsInFo	relign@useoftments investment in foreign operations [abstract]	Abstract	
ifrs-full	HedgingGains	L <b>XsdenfitirH</b> edge credit	effdgingOfIter gains (losses) for hedge of group of items with	n <b>s Weithed fires</b> tin gains (losses) for hedge of group of items with	gRisk@wnitions IFRS 9 6.6.4, disclosure: IFRS 7 24C b vi

		offsetting risk positions	offsetting risk positions.	
ifrs-full	HedgingInstrum Krithstssets debit	Hedging instrument, assets	The amount of a hedging instrument, recognised as an asset. [Refer: Hedging instruments [member]]	disclosure: IFRS 7 24A a
ifrs-full	HedgingInstrun&ritIstabilities 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	HedgingInstrumæritsAxis	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	HedgingInstrumentallyfarmber	Hedging instruments [member]	This member stands for hedging instruments. A hedging instrument can be a designated: (a) derivative measured at fair value through profit or loss, except for some written options (see paragraph B6.2.4 of	disclosure: IFRS 7 23A, disclosure: IFRS 7 24A

IFRS 9); (b) nonderivative financial asset or nonderivative financial liability measured at fair value through profit or loss, unless it is a financial liability designated as at fair value through profit or loss for which the amount of its change in fair value that is attributable to changes in the credit risk of that liability is presented in other comprehensive income in accordance with paragraph 5.7.7 of IFRS 9. For a hedge of foreign currency risk, the foreign currency risk component of a nonderivative financial asset or a nonderivative financial liability may be designated as a hedging instrument

				provided that it is not an investment in an equity instrument for which an entity has elected to present changes in fair value in other comprehensive income in accordance with paragraph 5.7.5 of IFRS 9. This member also represents the standard value for the "Hedging instruments" axis if no other member is used.	
ifrs-full	Heldtomaturity	IXvicestiance() ts debit	Held-to- maturity investments	The amount of non- derivative financial assets with fixed or determinable payments and fixed maturity that an entity has the positive intention and ability to hold to maturity other than: (a) those that the entity upon initial recognition designates as at fair value through profit or loss; (b)	disclosure: IFRS 7 8 b – Expiry date 2021-01-01

those that the entity designates as available for sale; and (c) those that meet the definition of loans and receivables. An entity shall not classify any financial assets as held to maturity if the entity has, during the current financial year or during the two preceding financial years, sold or reclassified more than an insignificant amount of held-tomaturity investments before maturity (more than insignificant in relation to the total amount of held-tomaturity investments) other than sales or reclassifications that: (i) are so close to maturity or the financial asset's call date (for example. less than three months

				before	
				maturity) that	
				changes in	
				the market	
				rate of	
				interest would	
				not have a	
				significant	
				effect on	
				the financial	
				asset's fair	
				value; (ii)	
				occur after	
				the entity	
				has collected	
				substantially	
				all of the	
				financial	
				asset's	
				original	
				principal	
				through	
				scheduled	
				payments or	
				prepayments;	
				or (iii) are	
				attributable	
				to an isolated	
				event that	
				is beyond	
				the entity's	
				control, is	
				non-recurring	
				and could not	
				have been	
				reasonably	
				anticipated	
				by the entity.	
				[Refer:	
				Derivative	
				financial	
				assets; Held-	
				to-maturity	
				investments;	
				Prepayments]	
: Cara Ca 11	II.al.deace.et't	Image lange to C	JJ a hal M4 1		diaalaan
ifrs-full	neiotomaturity	ImmeesbeentsCat		This member	disclosure:
			maturity	stands for	IFRS 78b-
			investments,	the held-	Expiry date
			category	to-maturity	2021-01-01
			[member]	investments	
				category of	
				financial	

ifrs-full	HistoricalVolat	i <b>lityffibeS</b> haresN	<b>1 Elistocicæ</b> htInpr volatility for shares, measurement input [member]	stands for the historical volatility for shares used as a measurement	example: IFRS 13 B36 b
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esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-110	-	[110000] General information about financial statements		
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-210	-	[210000] Statement of financial position, current/non- current		
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-220	*	[220000] Statement of financial position, order of liquidity		
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-310	*	[310000] Statement of comprehensive income, profit or loss, by function of expense		
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-320	*	[320000] Statement of comprehensive income, profit		

		or loss, by nature of expense	
esef_all	http:// role www.esma.europa.eu xbrl/role/all/ ias_1_role-410000	/ [410000] Statement of comprehensive income, OCI components presented net of tax	
esef_all	http:// role www.esma.europa.eu xbrl/role/all/ ias_1_role-420000	/ [420000] / Statement of comprehensive income, OCI components presented before tax	
esef_all	http:// role www.esma.europa.eu xbrl/role/all/ ias_1_role-610000	/ [610000] Statement of changes in equity	
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			and statement of IFRS compliance	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-861	-	[861000] Notes – Analysis of other comprehensive income by item	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-861		[861200] Notes – Share capital, reserves and other equity interest	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_1_role-880	-	[880000] Notes – Additional information	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_10_role-81	-	[815000] Notes – Events after reporting period	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_12_role-83	-	[835110] Notes – Income taxes	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_16_role-82	-	[822100] Notes – Property, plant and equipment	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_19_role-83	*	[834480] Notes – Employee benefits	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_2_role-826		[826380] Notes – Inventories	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_20_role-83		[831400] Notes – Government grants	

esef_all	http:// role	[842000]	
	www.esma.europa.eu/ xbrl/role/all/	Notes – Effects of	
	ias 21 role-842000	changes	
		in foreign	
		exchange	
		rates	
esef_all	http:// role	[836200]	
	www.esma.europa.eu/ xbrl/role/all/	Notes –	
	ias 23 role-836200	Borrowing costs	
esef all	http:// role	[818000]	
csci_all	www.esma.europa.eu/	Notes –	
	xbrl/role/all/	Related party	
	ias_24_role-818000		
esef_all	http:// role	[710000]	
	www.esma.europa.eu/	Statement	
	xbrl/role/all/	of changes in net assets	
	ias_26_role-710000	available for	
		benefits	
esef all	http:// role	[825480]	
—	www.esma.europa.eu/	Notes –	
	xbrl/role/all/	Separate	
	ias_27_role-825480	financial statements	
esef all	http:// role	[816000]	
csci_all	www.esma.europa.eu/	Notes –	
	xbrl/role/all/	Hyperinflationary	
	ias_29_role-816000	reporting	
esef_all	http:// role	[838000]	
	www.esma.europa.eu/ xbrl/role/all/	Notes –	
	ias 33 role-838000	Earnings per share	
esef all	http:// role	[813000]	
cool_all	www.esma.europa.eu/	Notes –	
	xbrl/role/all/	Interim	
	ias_34_role-813000	financial	
		reporting	
esef_all	http:// role	[832410]	
	www.esma.europa.eu/ xbrl/role/all/	Notes –	
	ias 36 role-832410	Impairment of assets	
esef all	http:// role	[827570]	
5501_u11	www.esma.europa.eu/	Notes – Other	
	xbrl/role/all/	provisions,	
	ias_37_role-827570	contingent	
		liabilities and	

			contingent assets	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_38_role-82	*	[823180] Notes – Intangible assets	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_40_role-82	*	[825100] Notes – Investment property	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_41_role-82	*	[824180] Notes – Agriculture	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_7_role-510	*	[510000] Statement of cash flows, direct method	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_7_role-520	*	[520000] Statement of cash flows, indirect method	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_7_role-800		[800300] Statement of cash flows, additional disclosures	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_7_role-851	*	[851100] Notes – Cash flow statement	
esef_all	http:// www.esma.eur xbrl/role/all/ ias_8_role-811	*	[811000] Notes – Accounting policies, changes in accounting estimates and errors	
esef_all	http:// www.esma.eur xbrl/role/all/ ifric_2_role-86	*	[868500] Notes – Members' shares in cooperative entities and similar instruments	

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	xbrl/role/all/ ifric_5_role-86	•	Rights to interests arising from decommission restoration and	ng,	
			environmental rehabilitation funds		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_1_role-819		[819100] Notes – First time adoption		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_12_role-82	•	[825700] Notes – Interests in other entities		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_13_role-82		[823000] Notes – Fair value measurement		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_14_role-82	•	[824500] Notes – Regulatory deferral accounts		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_15_role-82	•	[831150] Notes – Revenue from contracts with customers		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_16_role-82	•	[832610] Notes – Leases		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_17_role-8.	•	[836600] Notes – Insurance contracts (IFRS 17)		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_2_role-834	•	[834120] Notes – Share-based payment arrangements		

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esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_3_role-817	•	[817000] Notes – Business combinations		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_4_role-830	-	[836500] Notes – Insurance contracts		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_5_role-82:		[825900] Notes – Non-current asset held for sale and discontinued operations		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_6_role-822	•	[822200] Notes – Exploration for and evaluation of mineral resources		
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esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_8_role-87		[871100] Notes – Operating segments		
esef_all	http:// www.esma.eur xbrl/role/all/ ifrs_axi_role	role opa.eu/	Axis aggregation validations		
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esef_all	http:// www.esma.eur xbrl/role/ all/ifrs- dim_role-9010		[901000] Axis – Retrospective application and		

			retrospective restatement	
esef_all	http:// www.esma.eur xbrl/role/ all/ifrs- dim_role-9011		[901100] Axis – Departure from requirement of IFRS	
esef_all	http:// www.esma.eur xbrl/role/ all/ifrs- dim_role-9015		[901500] Axis – Creation date	
esef_all	http:// www.esma.eur xbrl/role/ all/ifrs- dim_role-9030		[903000] Axis – Continuing and discontinued operations	
esef_all	http:// www.esma.eur xbrl/role/ all/ifrs- dim_role-9040		[904000] Axis – Assets and liabilities classified as held for sale	
esef_all	http:// www.esma.eur xbrl/role/ all/ifrs- dim_role-9130		[913000] Axis – Consolidated and separate financial statements	
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esef_cor	http:// www.esma.eur xbrl/role/cor/ esef_con_role	role opa.eu/	Context validations	
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esef_cor	http:// role www.esma.europa. xbrl/role/cor/ ifrs_neg1_role		Negative fact validations 1	
esef_cor	http:// role www.esma.europa. xbrl/role/cor/ ifrs_neg2_role		Negative fact validations 2	
esef_cor	http:// role www.esma.europa. xbrl/role/cor/ ifrs_per_role		Percentage warnings	
esef_cor	http:// role www.esma.europa. xbrl/role/cor/ ifrs_pos_role		Positive fact validations	
esef_cor	http:// role www.esma.europa. xbrl/role/cor/ ifrs_tech_role	-	Technical validations	
esef_cor	http:// role www.esma.europa. xbrl/role/ cor/ifrs- dim_role-990000		[990000] Axis – Defaults	
esma_ technical	http:// role www.esma.europa. xbrl/role/ext/ BlockDefaultUseO	eu/	Prevents default use of line items <b>Genawh</b> en not explicitly allowed) for scenario	
esma_ technical	http:// role www.esma.europa. xbrl/role/ext/ BlockDefaultUseO	eu/	Prevents default use of line items fegenewhen not explicitly	

			allowed) for segment		
			segment		
ifrs-full	IdentifiableAss	e <b>Xs Austquit</b> edLia debit	bidititis Aaslemed assets acquired (liabilities assumed)	The amount recognised as of the acquisition date for net identifiable assets acquired or liabilities assumed in a business combination. [Refer: Business combinations [member]]	example: IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full		debit	ddgnisfidblsOfA intangible assets recognised as of acquisition date	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	IdentificationO	ffe <b>xt</b> adjustedCo	nidentificatiform of unadjusted comparative information	n <b>ation</b> identification of unadjusted comparative information in the financial statements.	disclosure: IFRS 10 C6B, disclosure: IFRS 11 C13B, disclosure: IAS 16 80A, disclosure: IAS 27 18I, disclosure: IAS 38 130I, disclosure: IFRS 17 C27

					– Effective 2021-01-01
ifrs-full	IdentityOfPrice	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 hyperinflational economy.	disclosure: IAS 29 39 c ry
ifrs-full	IFRSsMember	member	IFRSs [member]	This member stands for Standards and Interpretations issued by the International Accounting Standards Board (IASB), which comprise (a) International Financial Reporting Standards; (b) International Accounting Standards; (c) Interpretations; and (d) SIC Interpretations. It also represents the standard value for the "Financial effect of transition from previous GAAP to	

				IFRSs" axis if no other member is used.	
ifrs-full	ImmatureBiolo	giæih <b>ðss</b> etsMer	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	ImpairmentLos	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					ndstlokuleontractsWithCustome
		debit	loss, assets recognised from costs incurred to obtain	of impairment loss for assets recognised from the costs incurred	b

		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		I	OFhe panionent L	odsi i i i i i i i i i i i i i i i i i i
	debit	loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	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.	
ifrs-full		loss on financial assets	The amount of impairment loss on financial assets. [Refer: Financial assets; Impairment loss]	– Expiry date 2021-01-01
ifrs-full				Closultasts With Customers
		loss on receivables or contract assets arising from contracts with customers	of impairment loss on receivables or contract assets arising from contracts with	b

				customers. [Refer: Contract assets; Impairment loss; Receivables from contracts with customers]	
ifrs-full	ImpairmentLos	s <b>R davgtiose</b> ,dIn( debit	Jumpa Compute her loss recognised in other comprehensive income	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	c, disclosure: IAS 36 129 a
ifrs-full	ImpairmentLos	<b>Recognize</b> dIn	Dumeracionentehe	income]	adjejollesAussetsOtherThanGoodwill
			loss recognised in other comprehensive income, intangible assets other than goodwill	of impairment loss recognised	IAS 38 118 e iii

				loss recognised in other comprehensive income; Intangible assets other than goodwill]	
ifrs-full	ImpairmentLos	s <b>Relcogtiose</b> dIn(	Dumpration putche loss recognised in other comprehensive income, property, plant and equipment	of impairment loss recognised	iv
ifrs-full	ImpairmentLos	S <b>R dcwgtiine</b> ,dInl debit	PhofptOmhonst loss recognised in profit or loss	The amount of impairment loss recognised in profit or loss. [Refer: Impairment loss; Profit (loss)]	disclosure: IAS 36 126 a, disclosure: IAS 36 129 a
ifrs-full	ImpairmentLos	s <b>Recognisse</b> dInl	Ptofit@nhossBic loss recognised in profit or loss, biological assets	of impairment loss recognised in profit or loss for biological assets. [Refer:	disclosure: IAS 41 55 a
				Impairment loss recognised in profit or loss; Biological assets]	

ifrs-full	ImpairmentLos	s Recorning dIn	ProfiteDinhonsDe	ferheddecgeaisitic	and a state ising From Insurance Contra
		credit	loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	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]]	IFRS 4 IG39 d – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	ImpairmentLos	s <b>Recognise</b> dInF	PtofittOnhess(Go loss recognised in profit or loss, goodwill	odlacilamount 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	ImpairmentLos	C	PhofptOnhoestInta loss recognised in profit or loss, intangible assets and goodwill	afigiblerAssertsAr of impairment loss recognised in profit or loss for intangible assets and goodwill. [Refer: Impairment loss	

			recognised in profit or loss; Intangible assets and goodwill]	
ifrs-full	ImpairmentLos <b>SR deurgtiise</b> dIn	Profitements Inta loss recognised in profit or loss, intangible assets other than goodwill	afigibla Assetts Of 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]	htisEhanfacodwill IAS 38 118 e iv
ifrs-full	ImpairmentLos <b>SR dcogtiose</b> dIn	PtofixOnhossInv loss recognised in profit or loss, investment property	eFineentRumpterty of impairment loss recognised in profit or loss for investment property. [Refer: Impairment loss recognised in profit or loss; Investment property]	
ifrs-full	ImpairmentLos <b>R daugtion</b> edIn	PtofittOnhonstLoa loss recognised in profit or loss, loans and advances	aff <b>3</b> AradAduatance of impairment loss recognised in profit or loss for loans and advances. [Refer: Impairment loss recognised in profit or loss]	

ifrs-full	ImpairmentLoss RecognissedIn	PhotiptanhonsPro	penty Phaou And F	displosunte:
		loss recognised in profit or loss, property, plant and equipment	of impairment loss recognised in profit or loss for property, plant and equipment. [Refer: Impairment loss recognised in profit or loss; Property, plant and equipment]	IAS 1 98 a, disclosure: IAS 16 73 e v
ifrs-full	ImpairmentLos <b>R dcwgtiose</b> , dIn	PtofitiantestTra		common
1115-1011	debit	loss recognised in profit or loss, trade receivables	of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Trade receivables]	
ifrs-full	ImpairmentLossReversalOfIm	ndain <b>naeintleost</b> sO	nTradeReceivab	lesAbstract
		loss (reversal of impairment loss) on trade receivables [abstract]		
ifrs-full	ImpairmentLoss <b>ReturnsidO</b> ,fIm			
	debit	loss (reversal of impairment loss) recognised in profit or loss	of impairment loss or reversal of impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment	IAS 1 99

	loss recognised in profit or loss]
ifrs-full	ImpairmentLosSR etversåb0,01mJairpaeintlenss Re citignaseduntfrottofninusst oans And Advancesdebitloss (reversal of impairment loss)of impairment loss orpractice: IASloss)reversal of recognised inportit or185loss, loans 
ifrs-full	ImpairmentLossReversalOfIm       linpairmentlossRecognisedInProfitOrLossLoansAndAdvancesAbstration         loss (reversal of impairment loss)       recognised         recognised       in profit or         loss, loans       and advances         [abstract]       [abstract]
ifrs-full	ImpairmentLosSR dwarataOpfImhimpairmetents Rescale and impairmentitominassi rade Receivablesdebitloss (reversal of impairmentof impairmentpractice: IASof impairmentloss or recognised1 112 closs)reversal ofrecognisedimpairmentin profit or loss, tradeloss for tradereceivablesin profit or loss for tradeloss for tradereceivablesreceivables[Refer: ImpairmentImpairment losslosslossrecognised in profit or lossreceivables[Refer: Impairmentlossrecognised in profit or lossreceivables[Refer: Impairmentlossrecognised in profit or loss; recognised in profit or loss; Reversal ofreceivablesin profit or loss; recognised in profit or loss; recognised in impairment

ifrs-full	ImpairmentOfF <b>ixis</b> cialAssets	Alxispairment of financial assets [axis]	in profit or loss; Trade receivables] 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	ImplicationsOf SexplusOrDefic			
-ifree full		of implications of surplus or deficit on multi- employer or state plan for entity	description of the implications for the entity of a surplus or deficit in a multi- employer or state plan that may affect the amount of future contributions. [Refer: Multi- employer defined benefit plans [member]; State defined benefit plans [member]]	IAS 19 148 d iv
ifrs-full	InAccordance With https://www.secondance.com/ance/with https://www.secondance.com/ance/with https://www.secondance/with https://www.secondance/with.com/ance/with https://www.secondance/with.com/ance	Herraccordance 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	IncomeApproactm&fahdrer	Income approach [member]	This member stands for valuation techniques that convert future amounts (for	example: IFRS 13 62

ifrs-full	IncomeArisingE	<b>XohuFatjolo</b> ratio credit	rlficoAncdEvalua arising from exploration for and evaluation of mineral resources	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. tf <b>dueCaftVoimer</b> all of income arising from the search for mineral resources, including minerals, oil, natural gas and similar non- regenerative resources, after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.	Rdissalnsære: IFRS 6 24 b
ifrs-full	IncomeArisingE	Xodultasionance( credit	<b>Incoace</b> s arising from	The amount of income arising from	disclosure: IFRS 4 37 b

		insurance contracts	insurance contracts. [Refer: Types of insurance contracts [member]]	– Expiry date 2021-01-01
ifrs-full	IncomeCapital	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	IncomeExpenseGainsOrLosse	s <b>On</b> FoimancialIns	trumentsAbstra	¢t
		expense, gains or losses of financial instruments [abstract]		
ifrs-full	IncomeExpenseSFdomaRomsur			
	credit	(expenses) from reinsurance contracts held, other than finance income (expenses)	of income (expenses) from a group of reinsurance contracts held, other than finance income (expenses). [Refer: Reinsurance contracts held [member]]	IAS 1 82 ac – Effective 2021-01-01, disclosure: IFRS 17 86 – Effective 2021-01-01

ifrs-full	IncomeExpens	esFromReinsura	alle Cione tracts H	eldOtherThanFi	nanceIncomeExpensesAbstract
			(expenses) from reinsurance contracts held, other than finance income		
			(expenses) [abstract]		
ifrs-full	IncomeFrom	Winter	elifacommRfriousrur	The amount	disclosure:
ins-iun		credit	amounts recovered from reinsurer	of income from the amounts recovered from the reinsurer. [Refer: Reinsurance contracts held [member]]	IFRS 17 86 – Effective 2021-01-01
ifrs-full	IncomeFromCo	o Aktionhumiantgioonny olv	elmeathelDereco	g <b>filsedFioanc</b> ial	Adisetosure:
		credit	continuing involvement in derecognised financial assets	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]]	IFRS 7 42G b
ifrs-full	IncomeFromCo	o <b>Xtiimstagt</b> nvolv credit	elnenthalJaraco continuing involvement in derecognised financial assets cumulatively recognised	glisedFinancial cumulative amount of income recognised from the entity's continuing involvement in	Atisets@urnulativelyRecognised IFRS 7 42G b

				derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Income from continuing involvement in derecognised financial assets; Derivatives [member]]	
ifrs-full	IncomeFromC	o Xtichuniatgo perat	ibnesoAnterifrotanbl	e <b>Tb©amens0</b> fPa	ndist losure:
		credit	continuing operations attributable to owners of parent	of income from continuing operations attributable to owners of the parent. [Refer: Continuing operations [member]]	IFRS 5 33 d
ifrs-full	IncomeFromCo	o <b>Xtrahorta Mitth</b> , Rei credit	n <b>succense</b> 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	IncomeFromD	ið Kahtinatied (Oper credit	Aticons Atfributa discontinued operations attributable to owners of parent	oTheoDwonensOf of income from discontinued operations attributable to owners of the parent. [Refer:	Rhisenhosure: IFRS 5 33 d

				Discontinued operations [member]]	
ifrs-full	IncomeFromFinks cro	s <b>AndHon</b> alties redit	sIncome from fines and penalties	The amount of income arising from fines and penalties.	common practice: IAS 1 112 c
ifrs-full	IncomeFromGoXe cre	edunaeiutGrant edit	<b>dRelatedffoA</b> gr government grants related to agricultural activity	<b>CilltuaniActivity</b> of income from government grants related to agricultural activities. [Refer: Government grants]	recommon practice: IAS 41 57 a
ifrs-full	IncomeFromRei	n <b>ðurstione</b> ntsU ædit	IndeorInsuframceF reimbursement		common practice: IAS
			under insurance policies	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]]	1 112 c
ifrs-full	IncomeFromStr¥c cro	e <b>thmedient</b> ities redit	Income from structured entities	The amount of income from structured entities including recurring and non-recurring fees, interest, dividends, gains or losses on the remeasurement or derecognition of interests	disclosure: IFRS 12 27 b

				in structured entities and gains or losses from the transfer of assets and liabilities to the structured entity. [Refer: Unconsolidated structured entities [member]]	4
ifrs-full	IncomeFromSu	u Medusira g Ringhto credit	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	IncomeOnFina		lassifiendOutOfA financial	va <b>hka bleforsa</b> leF of income	idianloalAcsetsRecognisedInOtherC IFRS 7 12A e
			assets reclassified out of available-for- sale financial assets recognised in profit or loss	recognised in profit or loss on financial assets reclassified out of the available-for- sale category. [Refer: Financial assets available-for-	– Expiry date 2021-01-01

				sale; Other comprehensive income]	
ifrs-full	IncomeOnFina	anXi <b>dlAstiets</b> Recl credit	<b>dssifierdOurt</b> OfF financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	iffanciah@ssutsA of income recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	t <b>diaitl/alue</b> ThroughProfitOrLossRec IFRS 7 12A e – Expiry date 2021-01-01
ifrs-full	IncomeRelatin	g <b>XoVnzitibh</b> e,Lea credit	shRaymentsFord relating to variable lease payments for operating leases that do not depend on index or rate	Of breating lutt sets of income relating to variable lease payments for operating leases that do not depend on an index or a rate. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencemen date, other than the	t

			passage of time.	
·e - £.11	- Dalatin Walymitihal (	L.D. montoNot		1' 1 - 400 I at Investment In Finance
ifrs-full	IncomeRelating <b>X</b> α <b>Varatible</b> ,Le credit	eas <b>HRayme</b> ntsNot relating to variable lease payments not included in measurement of net investment in finance lease	If de derdoult fease 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 commencemend date, other than the passage of time. [Refer: Net investment in finance lease]	
ifrs-full	IncomeStatementAbstract	Profit or loss [abstract]		
ifrs-full	IncomeTaxCons&quenaticssOfD	DividematsPtapose consequences of dividends proposed or declared before financial statements authorised	cd <b>TheDevelaned</b> Be of income tax consequences of dividends to shareholders of the entity that were proposed or	efdissHinsaneialStatementsAuthorisedF IAS 12 81 i

			for issue not recognised as liability	declared after the reporting period but before the financial statements were authorised for issue, and are not recognised as a liability in the financial statements.	
ifrs-full	IncomeTaxesPa <b>X</b> cre	l <b>ิปีมระเ</b> ทีย <sub>ิ</sub> dAs edit	<b>Dperatin</b> gActivi taxes paid, classified as operating activities	ftest cash outflow for income taxes paid, classified as operating activities.	common practice: IAS 7 35
ifrs-full	IncomeTaxesPax	<b>Refatio</b> n, redit	Income taxes paid (refund)	The cash flows from income taxes paid or refunded.	disclosure: IAS 7 35
ifrs-full	IncomeTaxesPaid	RefundAbstr	abtcome taxes paid (refund) [abstract]		
ifrs-full	IncomeTaxesPa <b>X</b> I	Refatid6Jassi edit	fiectAsE itaxies in paid (refund), classified as financing activities	gAnctivithes flows from income taxes paid or refunded, classified as financing activities. [Refer: Income taxes paid (refund)]	disclosure: IAS 7 35, example: IAS 7 14 f
ifrs-full	IncomeTaxesPa <b>X</b>	Refatid6Jassi edit	<b>fiectAsentaests</b> ing paid (refund), classified as investing activities	<b>Abtivitishs</b> flows from income taxes paid or refunded, classified as investing activities. [Refer:	disclosure: IAS 7 35, example: IAS 7 14 f

	Income taxes paid (refund)]
ifrs-full	IncomeTaxesPaXIRdefatidGJassi fiecbAssOperatin credit paid (refund), classified as operating activities or refunded, classified as operating activities. [Refer: Income taxes paid (refund)]
ifrs-full	IncomeTaxesReXuddfaltiossified AnOpencatingActiVinteesash debit taxes refund, inflow from practice: IAS classified as operating classified as operating activities classified as operating activities.
ifrs-full	IncomeTaxExp eXistedTratitinuing debit debit debit debit debit debit debit debit debit debit debit debit debit debit debit debit determination of profit (loss) for i, disclosure: the period in respect of current tax IAS 12 81 c (loss) for i, disclosure: the period in respect of current tax IAS 12 81 c (loss) for i, disclosure: the period in respect of current tax IAS 12 81 c in respect of tax. [Refer: Current tax IFRS 12 expense B13 g, (income); Deferred IFRS 8 23 h tax expense (income)]
ifrs-full	IncomeTaxRelaXingficacioplicatibmofficetatayApinoauhInfitherGisupschensiveIncomdebitrelating to applicationof incomeIFRS 4 35Dapplicationtax relating of overlayb – Effectiveof overlayto amountson firstapproachrecognisedapplication ofin otherin otherin otherin comeincomeincome inrelation to the application ofapplication ofincomeincomeincome inrelation to the application ofapplication ofincomeincomeincome inrelation to the application ofapproach.incomeincomeincome

				comprehensive income]	
ifrs-full	IncomeTaxRel	a¥ingiTirativajlabl debit	relating to available-for- sale financial assets included	of income tax relating to amounts recognised in other comprehensive	2021-01-01
ifrs-full	IncomeTaxRel	a <b>lxíngiliattiost</b> hFlov debit	relating to cash flow hedges included in other	efficient 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]	IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRel	a¥ingificatibangel debit	rlVahreOfFroreig 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	SipcladsfülfOtherComprehensiveInco IAS 1 90, disclosure: IAS 12 81 ab

				[Refer: Reserve of change in value of foreign currency basis spreads; Other comprehensive income]	
ifrs-full	IncomeTaxRel	atXnetTicatTibangeI	n Webre Of Forwa	r <b>dheameous</b> OfF	odiseholometractsOfOtherComprehen
		debit	relating to change in value of forward elements of forward contracts included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to change in	IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRel	atingticatibangel	nWahme faxmeV	/albe@h@ptitons	OffSthestGemprehensiveIncome
		debit	relating to change in value of time value of options included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in	IAS 1 90, disclosure: IAS 12 81 ab

ifrs-full	IncomeTaxRela	að Kingli Tian Giban, ges debit	slhtcaintcatacOfF relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to changes in the fair value of financial	v <b>Astribsund</b> eleToChangeInCreditRisk IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRel	alindeTicatibanges	In Ronadutation S	uFbkua@f@thter(	<b>displasten</b> siveIncome
		debit	relating to changes in revaluation surplus included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive	IAS 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRela	alXngdTiatClompon	dimuts OnfOtber Con relating to components of other	n <b>Tifnelaenoivelinc</b> of income tax relating to amounts	codinaclosure: IAS 1 90, disclosure: IAS 12 81 ab

		comprehensive income	recognised in other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full		IntsOff@taxrCoi relating to components of other comprehensive income [abstract]	nprehensiveInc	omeAbstract
ifrs-full	debit r c c i i t t	Intsoff@ therCon relating to components of other comprehensive income that will be reclassified to profit or loss	of income tax relating to amounts	
ifrs-full		ImtsOnt@taerCon relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]		omeThatWillBeReclassifiedToProfit
ifrs-full	debit r c c i i v r	Intsoff@ therCon relating to components of other comprehensive income that will not be reclassified to profit or loss	of income tax relating to amounts	adireeTossutWillNotBeReclassifiedToPi IAS 1 91

				reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]	
ifrs-full			relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]		omeThatWillNotBeReclassifiedToP
ifrs-full		debit	relating to exchange differences on translation included in other comprehensive income	of income tax relating to amounts recognised in other comprehensive income in relation to exchange differences on the translation of financial statements of foreign operations. [Refer: Other comprehensive income; Reserve of exchange differences on translation]	
ifrs-full	IncomeTaxRela	debit	relating to finance income (expenses) from reinsurance contracts	slFtenaReinsturan of income tax relating to amounts recognised in other comprehensive income in relation	ncii&constructsHeldOfOtherComprehen IAS 1 90 – Effective 2021-01-01, disclosure: IAS 12 81 ab – Effective 2021-01-01, disclosure:

ifrs-full	LucroTayDal		comprehensive income	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
IIIS-Iun	псопитальны	debit	relating to	of income	hdisselb@therComprehensiveIncome IAS 1 90,
			financial		disclosure: IAS 12 81 ab
			measured	recognised	IAS 12 81 au
			at fair value	in other	I
			through other comprehensive	comprehensive income in	
			income	relation to	
				financial assets	I
			comprehensive	measured	
				at fair value through other	
				comprehensive	4
				income. [Refer:	
				Financial	
				assets	
				measured at fair value	
				through other	
				comprehensive income;	
				Other	
				comprehensive income]	
ifrs-full	IncomeTaxRel	ationt		_	ndis@f@ttherComprehensiveIncome
		debit	relating to	of income	IAS 1 90,
				tax relating to amounts	disclosure: IAS 12 81 ab
			in equity	recognised	
				in other comprehensive	
			in other	income in	
	1		comprehensive		
	1		income	hedges of	

ifrs-full		W. LT-Madage		in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income; Reserve of gains and losses on hedging instruments that hedge investments in equity instruments]	
ifrs-full	IncomeTaxRel	afxngulialflodges( debit	relating to	of income	rdix and the comprehensive Incon IAS 1 90,
			hedges of net	tax relating	disclosure:
			investments	to amounts	IAS 12 81 ab
			in foreign operations	recognised in other	
			included	comprehensive	
			in other	income in	
			comprehensive		
			income	hedges of net	
				investments in foreign	
				operations.	
				[Refer: Other	
				comprehensive	
				income]	
ifrs-full	IncomeTaxRel				Idistriasce Contracts Issued Of Other Co
		debit	relating to insurance	of income tax relating	Effective
			finance	to amounts	2021-01-01,
			income	recognised	disclosure:
			(expenses)	in other	IAS 12 81 ab
			from	comprehensive	
			insurance contracts	income in relation to	2021-01-01, disclosure:
			issued	insurance	IFRS 17 90
			included	finance	– Effective
			in other	income	2021-01-01
			comprehensive		
			income that will be	from insurance	
			mat will be	msurance	

	Lucas Ter Dal	X. 17-1-	reclassified to profit or loss	issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	IncomeTaxRela	a <b>îxngilicalinsn</b> ranc debit	difictumectancom relating to	eExpensestration of income	Idistriasce Contracts Issued Of Other Co
			insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	tax relating to amounts recognised in other comprehensive income in relation to insurance finance income	Effective 2021-01-01, disclosure: IAS 12 81 ab
ifrs-full	IncomoTovDal	No de Traking an atres	Interior La anti-	[member]]	RommahansiyaInaama
1115-1011	incometaxKel	debit	relating to investments in equity instruments included in other	of income tax relating to amounts recognised in other comprehensive	r <b>Gischpreh</b> ensiveIncome IAS 1 90, disclosure: IAS 12 81 ab

ifrs-full	IncomeTaxRela	a <b>žíngíliaNeti</b> Mov debit	e <b>mentheRæg</b> ulat relating to net movement	comprehensive income] oFhDafaruahAcc of income tax relating	odiscBashancesRelatedToItemsThatW IFRS 14 22 a
ifrs-full	IncomeTaxRela	a <b>l Xingdi fical Netl</b> y Iov debit	ementheRægulat relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	of income tax relating to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other	adintBahancesRelatedToItemsThatW IFRS 14 22 b
			comprehensive		

ifrs-full	IncomeTayRel	a∑ndo∏izafitherInc	in regulatory deferral account balances related to items that will not be reclassified to profit or loss	to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	IncomeTaxRel	akingdiatitherInd debit	livicbunktythxomat relating to other individually immaterial components of other comprehensive income	of income tax relating to other individually immaterial components	
ifrs-full	IncomeTaxRela	a <b>Xing Tica Riem</b> , east	a <b>lexeents@a</b> @Defi	n <b>EllBeneoitPl</b> ans	of the surgeomprehensive Income
		debit	relating to remeasurement of defined benefit plans included in other comprehensive income	to amounts recognised in other comprehensive	S

ifrs-full	IncomoToyPal	V-1.Tm@low_Of	Tul-months	income; Reserve of remeasurement of defined benefit plans; Defined benefit plans [member]]	
IITS-IUII	Income tax Ken	debit	relating to	of income tax relating	
ifrs-full	IncomeTaxRela		OthernGontaprehe relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]		AssociatesAndJointVenturesAccoun
ifrs-full	IncomeTaxRela	a¥ingifiansiloan;eOf debit	relating to share of other comprehensive income of associates and joint ventures accounted for	of income tax relating to an entity's share of other	AkisokiatarsAndJointVenturesAccoun IAS 1 91

			profit or loss	accounted for using the equity method that will be reclassified to profit or loss. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax]	
ifrs-full	IncomeTaxRel	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	
ifrs-full	IncreaseDecrea	asa <b>BubTo</b> Applic	(decrease)	Ministrate and signal for stands for the financial effect of application of IFRS 15.	disclosure: IFRS 15 C8 a
ifrs-full	IncreaseDecrea		decrease)	PolisyAmd6erre stands for	edisons Offerior Period Errors Member IAS 1 106 b,

		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	IncreaseDecreaseBubEoChang	due to changes in accounting policy required by IFRSs [member]	PGHisyRequired stands for the financial effect of changes in accounting policy required by IFRSs. [Refer: IFRSs [member]]	Blystell&SistAtember IAS 8 28 f i, disclosure: IAS 8 28 g
ifrs-full	IncreaseDecreaseBubeoDepar	tuncFreaseRequir (decrease) due to departure from requirement of IFRS [member]	efihistOffhRsSM stands for the financial effect of a departure from a requirement in an IFRS. [Refer: IFRSs [member]]	1 <b>chisbko</b> sure: IAS 1 20 d
ifrs-full	IncreaseDecreaseBub Fo Volun	tanycretrassegesInA (decrease) due to voluntary changes in accounting policy [member]	cEbisnmegNodicy stands for the financial effect of voluntary changes in accounting policy.	Mschbarre: IAS 8 29 c i, disclosure: IAS 8 29 d
ifrs-full	IncreaseDecreas&Iduaracioumtin	g <b>Eistingaste</b> (decrease) in accounting estimate	The increase (decrease) in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods.	disclosure: IAS 8 39

ifrs-full					heotimprehensiveIncomeDueToCh
			(decrease) in accumulated deferred tax recognised	(decrease) in accumulated deferred tax recognised	practice: IAS 1 85
			in other	in other comprehensive	3
			income due to	income due	
			change in tax rate	to change in the tax rate. [Refer: Other comprehensive	
				income]	
frs-full	IncreaseDecrea	s&IduArggiregateI			Initial Role ognition And Amount Deter
			and transaction price yet to be recognised in profit or loss	financial instruments yet to be recognised in profit or loss. [Refer: Aggregate difference between fair value	IFRS 7 28 b
				at initial recognition and transaction price yet to be recognised in profit or loss]	
ifrs-full		sælduarlitionance			
			(decrease) in allowance account for credit losses of financial assets	(decrease) in the allowance account used to record the impairment of financial assets due to credit losses. [Refer:	IFRS 7 16 – Expiry date 2021-01-01

	Financial assets; Allowance account for credit losses of financial assets]	
ifrs-full	IncreaseDecrea S&IdGiastioAn,dC akhdiqasivalents debit (decrease) in cash and cash equivalents [Refer: Cash and cash equivalents] disclosure: IAS 7 45	
ifrs-full	IncreaseDecrea       S&IduitastroandC       abhdrquivalents       B fur eifidfeatOfE       kdistaloguRateChan         debit       (decrease) in       (decrease) in       IAS 7 45         cash and cash       equivalents       equivalents       equivalents         equivalents       before effect       before the       if and cash         of exchange       effect of       effect of       if and cash         rate changes       exchange rate       changes on       cash and cash         equivalents       if and cash       equivalents       held in         foreign       currencies.       [Refer: Cash       and cash         equivalents;       if and cash       equivalents;       Effect of         if and cash       if and cash       equivalents;       Effect of         if and cash       if and cash       equivalents;       Effect of         if and cash       if and cash       equivalents;       Effect of         if and cash       if and cash       equivalents;       Effect of         if and cash       if and cash       equivalents;       Effect of         if and cash       if and cash       equivalents;       Effect of         if and cash       if and cash       equivalents]	nges
ifrs-full	IncreaseDecrea Scidificationado debit (decrease) in (decrease) in cash and cash equivalents, discontinued operations. [Refer: Cash and cash equivalents; Discontinued operations]	
ifrs-full	IncreaseDecreasStationStationStationStationStationStationdebit(decrease) in contingent(decrease) in a contingent(decrease) in iIFRS 3 B67 b	

			consideration asset (liability)	consideration asset (liability) relating to a business combination.	
ifrs-full	IncreaseDecrea	Is&IdGationgent credit	IliabilitiesRecog (decrease) in contingent liabilities recognised in business combination	decrease) in contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]	sdisarhisimation IFRS 3 B67 c
ifrs-full	IncreaseDecrea	s <b>&amp;Idtfrætdött</b> Deriv debit	vanixrefaser Value (decrease) in credit derivative, fair value	The increase (decrease) in the fair value of a credit derivative. [Refer: Credit derivative, fair value]	disclosure: IFRS 7 24G a
ifrs-full	IncreaseDecrea	S&IdGratibitDeriv	v <b>hiore3ko</b> minalA (decrease) in credit derivative, nominal amount	ifibenincrease (decrease) in the nominal amount of a credit derivative. [Refer: Credit derivative, nominal amount]	disclosure: IFRS 7 24G a
ifrs-full	IncreaseDecrea	s <b>&amp;Idûatien</b> țTax debit	<b>Expressel</b> ncome (decrease) in current tax expense (income) due to rate regulation	Dhe Tn RatasReg (decrease) in current tax expense (income) due to rate regulation. Rate	uliatiobonsure: IFRS 14 34

				regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/ or approval by a rate regulator. [Refer: Current tax expense (income)]	
ifrs-full	IncreaseDecrea	s <b>&amp;IdiDafæn</b> edA debit	contracts	Afiking/creasensus (decrease) in deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	IFRS 4 IG39 – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea	s <b>&amp;IdiDafære</b> ,dTa debit	xHappensseIncon (decrease) in deferred tax expense (income) due to rate regulation	dDueiToReateRe (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	glikatiosure: IFRS 14 34

				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			(decrease) in deferred tax liability (asset)	(decrease) in a deferred tax liability (asset). [Refer: Deferred tax liability (asset)]	common practice: IAS 12 81
ifrs-full		credit	(decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	(decrease) in a defined benefit obligation that would have been caused by a decrease in a significant actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]]	IdRadoithiteDecreaseInActuarialAssur IAS 19 145 a
ifrs-full	IncreaseDecrea	credit	n <b>brittOble</b> gationI (decrease) in defined benefit obligation due to reasonably	DibeoRcrasseab (decrease) in a defined benefit obligation that would have been	l <b>yRodothlæ</b> IncreaseInActuarialAssum IAS 19 145 a

		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	IncreaseDecreas KidDatidands credit	Is P <b>ayabda</b> Schrough (decrease) in dividends payable through change in fair value of non- cash assets held for distribution to owners	(decrease) in dividends payable through a change in the fair value of non- cash assets	a <b>ldisClfiSkone</b> cashAssetsHeldForDistrit IFRIC 17 16 b
ifrs-full	IncreaseDecreas&IinistanityDu credit	To Reasonably Po (decrease) in equity due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	oddiblindecasease (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.	eldRiskExmeosureThatArisesFromCor IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecrea S&ImStarityDu credit	le <b>TorReason</b> ablyPo (decrease) in equity due to reasonably possible decrease in risk exposure that	offiblindecasease (decrease) in equity, before mitigation by reinsurance contracts held, that would	IdRiskExposureThatArisesFromCor IFRS 17 128 a i – Effective 2021-01-01

ins iun	IncreaseDecrea	SCICILIZAISON	quilly include officing		COPSILISOUTIND USITICSSCOTTOTTATION
ifrs-full		Midfirstitin al i	a <b>Hilitiza</b> Conting	scope of IFRS 17.	cdisclosedheBusinessCombination
ifrs-full	IncreaseDecrea	credit	(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	(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	nRischGrupesureThatArisesFromCont IFRS 17 128 a i – Effective 2021-01-01
ifrs-full ifrs-full		credit	(decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	offiblinforceasesel (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.	nRiskEsupesureThatArisesFromCont IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
			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.	

			recognised in business combination	liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecreas IncreaseDecreas	redit	Viisionas@therPro in existing provisions, other provisions	o <b>Theoins</b> rease in existing other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 b
ifrs-full		redit	(decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	dancloomaisment (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]	ntischdsfürzncialGuaranteeContracts IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full	IncreaseDecreaseI		bineditSciskOnI (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	oanCommitme	ntsAndFinancialGuaranteeContracts.
ifrs-full	IncreaseDecreas I de	ebit	(decrease) in fair value measurement,	eThe increase (decrease) in the fair value measurement of assets.	disclosure: IFRS 13 93 e

				[Refer: At fair value [member]]	
ifrs-full		S <b>&amp;Idिraini∛a</b> lueM debit	<b>Hastman</b> entDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	• Tokk earsonably I of increase (decrease) in the fair value measurement of assets due to a reasonably possible decrease in an unobservable input.	odisididasDaecreaseInUnobservableInpi IFRS 13 93 h ii
ifrs-full		<b>&amp;Id₩aitiVa</b> lueM credit	<b>Hastman</b> entDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments	e Tor R carsonials ly F 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.	olisidbosiDaecreaseInUnobservableInpu IFRS 13 93 h ii
ifrs-full		S&IdfraitiVaļueM credit	<b>Hensturasse</b> entDue (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	e Tokk earsonatoly of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible decrease in an unobservable input.	P <b>disdbdsDæ</b> creaseInUnobservableInp IFRS 13 93 h ii
ifrs-full	IncreaseDecreas	<b>≫Idfrain∛a</b> lueM	<b>HasmasmentDue</b> (decrease) in fair value measurement due to reasonably possible decrease in unobservable input,	• Toke earsonably F of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income after	<b>cossifitable</b> creaseInUnobservableInpi practice: IFRS 13 93 h ii

		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	IncreaseDecrea	s&IdfraitiValueMEastrassentDu	e Tol Reasonatoly F	ossibiteDecreaseInUnobservableInp
		(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrea	s&IdfraitiValueMEastrassentDu	e Toke earsonants ly F	ossinhodecreaseInUnobservableInp
		(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities	of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecrea	sxIdifraitivalueMteasnrassentDu (decrease) in fair value measurement	e <b>Tokk carsonarb</b> ly F of increase (decrease) in the fair value	<b>cssihlaD</b> ecreaseInUnobservableInp practice: IFRS 13 93 h ii

ifrs-full	IngrassDagrag&Id	reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	income before tax, due to a e reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
iffs-full	IncreaseDecreaseIa	(decrease)	of increase	<b>ossibhab</b> ecreaseInUnobservableInpu practice:
		in fair value	(decrease) in	IFRS 13 93 h
		measurement	the fair value	ii
		due to	measurement	
		reasonably possible	of the entity's own equity	
		decrease in	instruments,	
		unobservable	recognised	
		input,	in other	
		recognised in other	comprehensive income	
		comprehensive		
		income,	due to a	
		before tax,	reasonably	
		entity's	possible	
		own equity instruments	decrease in an unobservable	
			input. [Refer:	
			Tax income	
			(expense)]	
ifrs-full	IncreaseDecreas&Id			PossibleDecreaseInUnobservableInp
		(decrease)	of increase	practice:
		in fair value measurement	(decrease) in the fair value	IFRS 13 93 h ii
		due to	measurement	11
		reasonably	of liabilities,	
		possible	recognised	
		decrease in	in other	
		unobservable input,	comprehensive income	1
		recognised	before tax,	
		in other	due to a	
		comprehensive		
		income, before tax,	possible decrease in an	
		liabilities	unobservable	
			input. [Refer:	
	1 .	·	-	

			Tax income (expense)]				
ifrs-full	IncreaseDecreas&IddFraitival	(decrease) in fair value measurement	of increase (decrease) in the fair value	<b>ossihhdD</b> ecreaseInUnobservableInp practice: IFRS 13 93 h ii			
		due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	measurement of assets, recognised in profit or loss after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]				
ifrs-full	IncreaseDecreasXIdFrainVal			ossibleDecreaseInUnobservableInp			
		(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	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)]	practice: IFRS 13 93 h ii			
ifrs-full	IncreaseDecreaseIdfraitivalueMeasurasentDueToReasconatolyPossibiteDecreaseInUnobservableIn						
		(decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or	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	practice: IFRS 13 93 h ii			

		loss, after tax, liabilities	unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreas&IdlFraitI&	alueMeasuresentDu	e Tor carsonalt ly!	PossihleDecreaseInUnobservableInp
		(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)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreas&Idificatitiv	alueM <b>łastæse</b> entDu	e Tor earsonant ly	PossibleDecreaseInUnobservableInp
		(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)]	practice: IFRS 13 93 h ii
ifrs-full	IncreaseDecreas	nlueMleastressnentDu (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in	e Tol& carsomato ly I of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a reasonably	PossithteDecreaseInUnobservableInp practice: IFRS 13 93 h ii

			profit or loss, before tax, liabilities	possible decrease in an unobservable input. [Refer: Tax income (expense)]	
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analyses       in which         in which       multiple         inputs are       changed         simultaneously,       entity's         own equity       instruments         [abstract]       IncreaseDecreaseInFairValueMtestressentForSensitivityAnalysesInWhichMultipleInputsAreChar         (decrease)       in fair value         measurement       for sensitivity         for sensitivity       analyses         in which       multiple         inputs are       changed         simultaneously,       simultaneously,         lifts-full       IncreaseDecreaseInFairValueMtestressentLiaSulteinforecrease         iffrs-full       IncreaseDecreaseInFairValueMtestressentLiaSulteinforecrease         iffrs-full       IncreaseDecreaseInFairValueMtestressentLiaSulteinforecrease         credit       (decrease)       disclosure:		
in which       multiple         inputs are       changed         simultaneously,       entity's         own equity       instruments         [abstract]       [abstract]         ifrs-full       IncreaseDecreaseInFairValue/HastrasmenForSensitivityAnalysesInWhichMultipleInputsAreChar         (decrease)       in fair value         measurement       for sensitivity         analyses       in which         multiple       inputs are         changed       simultaneously,         liabilities       [abstract]         ifrs-full       IncreaseDecreaskIdifiaitNalue/HastrasmentLiabilities         IncreaseDecreaskIdifiaitNalue/HastrasmentLiabilities       disclosure:         ifrs-full       IncreaseDecreaskIdifiaitNalue/HastrasmentLiabilities         iffrs-full       IncreaseDecreaskIdifiaitNalue/HastrasmentLiabilities         iffrs-full       IncreaseDecreaskIdifiaitNalue/HastrasmentLiabilities         iffrs-full       IncreaseDecreaskIdifiaitNalue/HastrasmentLiabilities         iffrs-full       IncreaseDecreaskIdifiaitNalue/HastrasmentLiabilities         iffrs-full       IncreaseDecreaskIdifiaitNalue/HastrasmentLiabilities		
ifrs-full       IncreaseDecreaseInFairValueMtaemasentForSensitivityAnalysesInWhichMultipleInputsAreChar         ifrs-full       IncreaseDecreaseInFairValueMtaemasentForSensitivityAnalysesInWhichMultipleInputsAreChar         (decrease)       in fair value         multiple       in fair value         measurement       for sensitivity         infisitivity       analyses         infisitivity       analyses         infisitivity       analyses         infibilities       [abstract]         iffrs-full       IncreaseDecreaseXidifiantValueMtaemasentLiabIlitecincrease         disclosure:       infibilities         iffrs-full       IncreaseDecreasXidifiantValueMtaemasentLiabIlitecincrease         disclosure:       irRS 13 93 e		
inputs are       changed         simultaneously,       entity's         own equity       instruments         [abstract]       [abstract]         ifrs-full       IncreaseDecreaseInFairValueMtasmasmentForSensitivityAnalysesInWhichMultipleInputsAreChar         (decrease)       in fair value         measurement       for sensitivity         for sensitivity       analyses         in which       multiple         inputs are       changed         simultaneously,       liabilities         [abstract]       [abstract]         ifrs-full       IncreaseDecreasXidifraitiValueMtasmasmentLiabilities         [abstract]       [abstract]		
ifrs-full       IncreaseDecreaseInFairValueMtearmasenentForSensitivityAnalysesInWhichMultipleInputsAreChar (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]         ifrs-full       IncreaseDecreaseInFairValueMtearmasenentForSensitivityAnalysesInWhichMultipleInputsAreChar (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]         ifrs-full       IncreaseDecreaseInFairValueMtearmasenentLiabilitectincrease (decrease) in FRS 13 93 e		
ifrs-full       IncreaseDecreaseInFairValueMtestrasentForSensitivityAnalysesInWhichMultipleInputsAreChar         ifrs-full       IncreaseDecreaseInFairValueMtestrasentForSensitivityAnalysesInWhichMultipleInputsAreChar         (decrease)       in fair value         measurement       for sensitivity         analyses       in which         multiple       inputs are         changed       simultaneously,         liabilities       [abstract]         ifrs-full       IncreaseDecreaseXIdifiaitValueMtestrasentLiabilities         [abstract]       [abstract]		
ifrs-full       IncreaseDecreaseInFairValueMtastrastaentForSensitivityAnalysesInWhichMultipleInputsAreChar         ifrs-full       IncreaseDecreaseInFairValueMtastrastaentForSensitivityAnalysesInWhichMultipleInputsAreChar         ifrs-full       IncreaseDecreaseInFairValueMtastrastaentForSensitivityAnalysesInWhichMultipleInputsAreChar         ifrs-full       IncreaseDecreaseInFairValueMtastrastaentForSensitivityAnalysesInWhichMultipleInputsAreChar         iffrs-full       IncreaseDecreaseInFairValueMtastrastaent         iffrs-full       IncreaseDecreastIdificatitionUp		
ifrs-full       IncreaseDecreaseInFairValueMtasmasentForSensitivityAnalysesInWhichMultipleInputsAreChar         ifrs-full       IncreaseDecreaseInFairValueMtasmasentForSensitivityAnalysesInWhichMultipleInputsAreChar         (decrease)       in fair value         measurement       for sensitivity         for sensitivity       analyses         in which       multiple         inputs are       changed         simultaneously,       liabilities         labstract]       IncreaseDecreastIdfraitWalueMtasmasentLiabIlInteencrease         disclosure:       credit		
instruments [abstract]instruments [abstract]ifrs-fullIncreaseDecreaseInFairValueM HasmasnentForSensitivityAnalysesInWhichMultipleInputsAreChar (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]ifrs-fullIncreaseDecreas&IdFraitValueM HasmasnentLiabIlhteisncrease (decrease) in Ifrs-fullifrs-fullIncreaseDecreas&IdFraitValueM (decrease) (decrease)		
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ifrs-full       IncreaseDecreaseInFairValueNtestmentForSensitivityAnalysesInWhichMultipleInputsAreChar (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]         ifrs-full       IncreaseDecreasXIdfraitValueNtestmentLiabilities (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]         ifrs-full       IncreaseDecreasXIdfraitValueNtestmentLiabilities (decrease) in fairValueNtestmentLiabilities (decrease) in fairValueNtestment (decrease) in fairValueNt		
infair value       (decrease)         in fair value       measurement         for sensitivity       analyses         in which       multiple         inputs are       changed         simultaneously,       liabilities         labstract]       libilities         ifrs-full       IncreaseDecrea <b>XIdiFraitiValueMtastrass</b> entLiabilities         credit       (decrease)         (decrease)       in FastrassenetLiabilities		
in fair value         measurement         for sensitivity         analyses         in which         multiple         inputs are         changed         simultaneously,         liabilities         [abstract]         ifrs-full         IncreaseDecrea         xildificativalue         decrease)         (decrease) in         IFRS 13 93 e	ifrs-full	
ifrs-full       IncreaseDecreas       KildFraitivalue         ifrs-full       IncreaseDecreas       KildFraitivalue         ifrs-full       IncreaseDecreas       KildFraitivalue         ifrs-full       IncreaseDecreas       KildFraitivalue		
ifrs-full       IncreaseDecrea         SkildFraitWalue       HeasurespentLia         ifrs-full       IncreaseDecrea		
in which in which multiple inputs are changed simultaneously, liabilities [abstract]       analyses in which multiple inputs are changed simultaneously, liabilities [abstract]         ifrs-full       IncreaseDecreasKildFraitWalueMitestresseentLiabilitectincrease credit       disclosure: (decrease)		
in which         multiple         inputs are         changed         simultaneously,         liabilities         [abstract]         ifrs-full         IncreaseDecrea         SeldFraitValue         HasmasnentLiabilities         (decrease)         (decrease)         iFRS 13 93 e		
ifrs-full       IncreaseDecreas       S&Idificatitivalue       MeasuresmentLiabilities       disclosure:         ifrs-full       IncreaseDecreas       (decrease)       (decrease) in       IFRS 13 93 e		
inputs are       inputs are         changed       simultaneously,         liabilities       [abstract]         ifrs-full       IncreaseDecrea         S&IdHraitWalue       HeasurasseentLiabilities         (decrease)       (decrease) in         IFRS 13 93 e		
ifrs-full     IncreaseDecreas     S&IdFraitiValue     Iteasurase     disclosure:       ifrs-full     IncreaseDecreas     (decrease)     (decrease) in     IFRS 13 93 e		
ifrs-full     IncreaseDecrea     Statisticalue     Iterastrasticalue     Iterastrasticalue     Iterastrasticalue       ifrs-full     IncreaseDecrea     IncreaseDecrea     IncreaseDecrea     Iterastrasticalue       ifrs-full     IncreaseDecrea     IncreaseDecrea     Iterastrasticalue       ifrs-full     IncreaseDecrea     Iterastrasticalue     Iterastrasticalue		
ifrs-full     IncreaseDecreas     Mathematical       ifrs-full     IncreaseDecreas     IncreaseDecreas       ifrs-full     IncreaseDecreas     IncreaseDecrease       ifrs-full     IncreaseDecreas     IncreaseDecrease		
ifrs-fullIncreaseDecreas[abstract]disclosure: (decrease)ifrs-fullIncreaseDecreasIdfraitivalueifrs-fullIncreaseDecreasIfraitivalueifrs-fullIncreaseDecreasIfraitivalueifrs-fullIncreaseDecreasIfraitivalueifrs-fullIncreaseDecreasIfraitivalueifrs-fullIncreaseDecreaseIfraitivalueifrs-fullIncreaseDecreaseIfraitivalueifrs-fullIncreaseDecreaseIfraitivalueifrs-fullIncreaseDecreaseIfraitivalueifrs-fullIncreaseDecreaseIfraitivalueifrs-fullIncreaseDecreaseIfraitivalueifrs-fullIncreaseDecreaseIncreaseDecreaseifrs-fullIncreaseDecreaseIncreaseDecreaseifrs-fullIncreaseDecreaseIncreaseDecreaseifrs-fullIncreaseDecreaseIncreaseDecreaseifrs-fullIncreaseDecreaseIncreaseDecreaseifrs-fullIncreaseDecreaseIncreaseDecreaseifrs-fullIncreaseDecreaseDecreaseIncreaseDecreaseifrs-fullIncreaseDecreaseDecreaseIncreaseDecreaseifrs-fullIncreaseDecreaseDecreaseDecreaseDecreaseIncreaseDec		
ifrs-full IncreaseDecreasXIdfrainValueMEasurasentLiabIlliteisncrease disclosure: credit (decrease) in IFRS 13 93 e		
credit (decrease) (decrease) in IFRS 13 93 e		
	ifrs-full	
in fair value   the fair value		
		in fair value the fair value

		measurement, liabilities	measurement of liabilities. [Refer: At fair value [member]]	
ifrs-full		(decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	<b>Described a</b> (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]	rdigciphûftEaOfIFRS4 IFRS 4 39E a – Expiry date 2021-01-01
ifrs-full	debit (i i a t s	(decrease) in fair value of financial assets other than those	stDithenTheast ho (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]	s <b>HSplesstfred</b> InParagraph39EaOfIFR IFRS 4 39E b – Expiry date 2021-01-01
ifrs-full	i	<b>bets</b> ease (decrease) in financial assets	The increase (decrease) in financial assets. [Refer: Financial assets]	disclosure: IFRS 7 35H, disclosure: IFRS 7 35I
ifrs-full		<b>bots edse</b> tract (decrease) in financial		

			assets [abstract]		
ifrs-full	IncreaseDecrea	a <b>&amp;Inīsiaat</b> ļcialA debit	s <b>bets Aasis</b> ing Fro (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	(decrease) in financial assets arising from a change in measurement attribute on the entity's	asdisenforsmtAttributeFirstApplicationC IFRS 7 42L b
ifrs-full	IncreaseDecrea	a <b>š¥Iinīsītnat</b> īcialA debit	skets@nsBasisOf (decrease) in financial assets on basis of measurement category, initial application of IFRS 9	Mbasincrease (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]	attigohysTiretApplicationOfIFRS9 IFRS 7 42L a
ifrs-full	IncreaseDecrea	a <b>&amp;InFinat</b> ,cialL credit	idhiditiassArising (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	FrbentfibaraseIn (decrease) in financial liabilities arising from a change in the measurement attribute on the entity's transition to IFRS 9. [Refer: Financial liabilities]	MtasloxunentAttributeFirstApplication IFRS 7 42L b

ifrs-full	IncreaseDecrea				n <b>tlisatkgonye</b> FirstApplica
		credit	(decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	(decrease) in financial liabilities on the basis of their measurement categories in accordance with IAS 39 (ie not resulting from a change in the measurement attribute on transition to IFRS 9). [Refer: Financial liabilities]	IFRS 7 42L a
ifrs-full	IncreaseDecree	Mahmatiranaa	d <b>ntnæatse</b> liabilit		common
		credit	(decrease) in insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset). [Refer: Insurance contracts liability (asset)]	practice: IFRS 17 99 – Effective 2021-01-01
ifrs-full	IncreaseDecrea	<b>&amp;Idumatiran</b> ,ceL debit	ibbilitisseNetOfl (decrease) in insurance liabilities, net of reinsurance	(decrease) in insurance	common practice: IAS 1 85
ifrs-full	IncreaseDecrea	i <b>&amp;ldimtaingi</b> ble∕ debit	<b>In ets:Asu</b> lGood (decrease) in intangible assets and goodwill	withe increase (decrease) in intangible assets and goodwill. [Refer: Intangible assets and goodwill]	common practice: IAS 38 118 e
ifrs-full	IncreaseDecrea	a <b>&amp; Idunation</b> ties A credit	<b>HisingIst</b> omFina (decrease) in liabilities	affdi <b>ng:Autiasit</b> ies (decrease) in liabilities	disclosure: IAS 7 44B

		arising from financing activities	arising from financing activities. [Refer: Liabilities arising from financing activities]	
ifrs-full	IncreaseDecrea Selduriationities	hdendasserance (decrease) in liabilities under insurance contracts and reinsurance contracts issued	<b>ThtrantstAasd</b> Re (decrease) in liabilities under insurance contracts and reinsurance contracts issued. [Refer: Liabilities under insurance contracts and reinsurance contracts and reinsurance contracts and reinsurance	inxamplæContractsIssued IFRS 4 IG37 – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea	AvachatakeForBer (decrease) in net assets available for benefits	effte increase (decrease) in net assets available for benefits. Net assets available for benefits are assets of a retirement benefit plan less liabilities other than the actuarial present value of promised retirement benefits.	disclosure: IAS 26 35 b
ifrs-full	IncreaseDecreas&IdiMatDefine credit	dBunefisEiabilit (decrease) in net defined benefit liability (asset)	yAbseincrease (decrease) in the net defined benefit liability (asset). [Refer: Net	disclosure: IAS 19 141

			defined benefit liability (asset)]	
ifrs-full	IncreaseDecrea <b>XIdùratio</b> westr debit	n <b>entherise</b> anceL (decrease) in net investment in finance lease	easthe increase (decrease) in the net investment in finance lease. [Refer: Net investment in finance lease]	disclosure: IFRS 16 93
ifrs-full	IncreaseDecreasetanesumberOf	<b>Ondireasse</b> Shares (decrease) in number of ordinary shares issued	Is hedncrease (decrease) in the number of ordinary shares issued. [Refer: Ordinary shares [member]]	common practice: IAS 1 112 c
ifrs-full	IncreaseDecreaseHaneseumberOf	Sinnes:(Settstand (decrease) in number of shares outstanding	inghe increase (decrease) in the number of shares outstanding. [Refer: Number of shares outstanding]	disclosure: IAS 1 79 a iv
ifrs-full	IncreaseDecreas&IdiPratitith.oss credit	DineFeikeasonat (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	<b>Thessible Dec</b> r (decrease) in profit (loss) that would have been caused by a reasonably possible decrease in the risk exposure that arises from contracts within the scope of IFRS 17.	eatisethOSisteExposureThatArisesFrom IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecreas&IdPratith.oss credit	DineFoilseasonat (decrease) in profit (loss) due to		eatisthRisteExposureThatArisesFrom IFRS 17 128 a i – Effective 2021-01-01

			reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	mitigation by reinsurance contracts held, that would have been caused by a reasonably possible decrease in the risk exposure that arises from contracts within the scope of IFRS 17.	
ifrs-full	IncreaseDecres		Nim Tokeasonah		adisadiske adistration adistribution adistri
1115-1011	IIICIEaseDeciea	credit	(decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	(decrease) in profit (loss) that would have been caused by a reasonably possible increase in the risk exposure that arises from contracts within the scope of IFRS 17.	IFRS 17 128 a i – Effective 2021-01-01, disclosure: IFRS 17 128 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecrea	a <b>&amp;IdiPratfith</b> .ossI credit	DirecForSecasonab (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	(decrease) in profit (loss), before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible increase in the risk exposure that arises from contracts	adėšolkiaktExposureThatArisesFrom IFRS 17 128 a i – Effective 2021-01-01

				scope of IFRS 17.		
ifrs-full	IncreaseDecrea	a <b>&amp;IdiPrativosi</b> onFo debit	ohtenease (decrease) in provision for unearned premium		common practice: IAS 1 85	
ifrs-full	IncreaseDecrea	a <b>šeldiktægiola</b> tory credit	DeferenteAccour (decrease) in regulatory deferral account credit balances	tCheditBrahmeces (decrease) in regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]	sdisclosure: IFRS 14 33 a	
ifrs-full	IncreaseDecrea	a <b>šeldiktægiola</b> tory debit	DeferenteAccoun (decrease) in regulatory deferral account debit balances	tDebitBalasees (decrease) in regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]	disclosure: IFRS 14 33 a	
ifrs-full	IncreaseDecrea	a <b>š&amp;IdiReatinon</b> ranc debit	dAssease (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	IncreaseDecrea	a <b>&amp;IdfRestion</b> ¢Of credit	<b>ChairseAsed</b> Losses (decrease) in reserve of gains and losses on financial assets measured at fair value through other	sOmeFinanciateAs (decrease) in the reserve of gains and losses on financial assets measured at fair value through other	scostMoranuredAt practice: IFRS 17 116 – Effective 2021-01-01	tFairValueThroughO

			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	
			71.1	C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	
ifrs-full	IncreaseDecrea	s <b>&amp;IdWatikin</b> ,gCa credit	(decrease) in working capital	The increase (decrease) in working capital.	common practice: IAS 7 20
ifrs-full		s& Thurantight Acq credit	(decrease) through acquisition of subsidiary, equity	(decrease) in equity resulting from the acquisition of subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecrea	sæ <b>Thmatighn</b> Add credit	t <b>incædatse</b> msNec (decrease)	e <b>FshrrynTerlefarde</b> rs (decrease)	tdixdClxangeInsuranceContractsLiab IFRS 17 105

			through additional items necessary to understand change, insurance contracts liability (asset)	in insurance contracts liability (asset) resulting from additional items that may be necessary to understand the change in the net carrying amount of the insurance contracts. [Refer: Insurance contracts liability (asset)]	d – Effective 2021-01-01
ifrs-full		<b>U</b> / 3	U	U	TiomerAllowanceAccountForCreditLo
			(decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	(decrease) in the allowance account for credit losses of financial assets resulting from adjustments arising from the passage of time. [Refer: Allowance account for credit losses of financial assets]	practice: IFRS 7 16 – Expiry date 2021-01-01
ifrs-full					TeiomethiabilitiesUnderInsuranceCont
	Cr		(decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	(decrease) in liabilities under issued insurance contracts and reinsurance contracts resulting from adjustments arising from the passage of time. [Refer: Liabilities	practice: IFRS 4 37 e – Expiry date 2021-01-01

ifrs-full	IncreaseDecrea	a <b>S&amp; Tchmantighn</b> ,∆dju debit	straceaseArising (decrease) through adjustments arising from passage of time, reinsurance assets	under insurance contracts and reinsurance contracts issued] FfbmPassageOf (decrease) in reinsurance assets resulting from adjustments arising from the passage of time. [Refer: Reinsurance assets]	<b>EiomaRein</b> suranceAssets practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea		ntinsartiaseOfInsu	rante Ancque isitio	ndiashEstaresInsuranceContractsLiab
		credit	(decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from amortisation of insurance acquisition cash flows. [Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance acquisition cash flows, insurance acquisition cash flows, insurance acquisition cash flows, insurance	IFRS 17 103 b ii – Effective 2021-01-01
ifrs-full	IncreaseDecrea	s <b>&amp; Thmatighn</b> Amc			AcggmgateDifferenceBetweenFairVa
			(decrease) through amounts recognised in profit or loss, aggregate difference	(decrease) in the aggregate difference between the fair value at initial recognition	IFRS 7 IG14, example: IFRS 7 28 b

			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	IncreaseDecrea	s <b>&amp; Thuratigh</b> Appr credit	(decrease) through appropriation	(decrease) in equity resulting	common practice: IAS 1 106 d	
			of retained earnings,	from the appropriation		
			equity	of retained		
				earnings. [Refer:		
				Retained earnings]		
ifrs-full	IncreaseDecrea					FinancialPositionReg
		credit	(decrease) through	(decrease) in regulatory	IFRS 14 33 a i	
			balances recognised in	deferral account credit		
			current period	balances		
			in statement	resulting		
			of financial position,	from balances recognised		
			regulatory	in the current		
			deferral	period in the		
			account credit balances	statement of financial		
		.	Julances			

				position. [Refer: Regulatory deferral account credit balances]	
ifrs-full	IncreaseDecrea	a <b>&amp; Thurattigh</b> Bala debit	nknestRascognised (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	IfikatinenetRscioo (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]	d <b>exStaphe</b> rentOfFinancialPositionReg IFRS 14 33 a i
ifrs-full	IncreaseDecrea	is& Thurantigehn Busi credit	rknstCose binatic (decrease) through business combinations and disposals, net defined benefit liability (asset)	risiAenidiDispossal (decrease) in the net defined benefit liability (asset) resulting from business combinations and disposals. [Refer: Business combinations [member]; Net defined benefit liability (asset)]	s <b>ðistDesfine</b> dBenefitLiabilityAsset IAS 19 141 h
ifrs-full	IncreaseDecrea	a <b>Xahnandojghn</b> Busi debit	nerestCosebination (decrease) through business combinations and disposals,	nStAenidDisposal (decrease) in reimbursement rights resulting from the effects of business	sæisindsursementRights IAS 19 141 h

			reimbursement rights	combinations and disposals. [Refer: Business combinations [member]; Reimbursemen rights, at fair value]	t	
ifrs-full	IncreaseDecreas					
	cre		(decrease) through business combinations, deferred tax liability (asset)	(decrease) in deferred tax liability (asset) resulting from business combinations. [Refer: Deferred tax liability (asset)]	practice: IAS 12 81	
ifrs-full	IncreaseDecreas	<b>Ehmatigh</b> Çash	Fihowesisesurance	<b>Chetinctehse</b> bil		
	cre	edit	(decrease) through cash flows, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from cash flows. [Refer: Insurance contracts liability (asset)]	IFRS 17 105 a – Effective 2021-01-01	
ifrs-full	IncreaseDecreaseT	ThroughCash	Fihowesisesurance	ContractsLiabil	ityAssetAbstract	t
			(decrease) through cash flows, insurance contracts liability (asset) [abstract]			
ifrs-full	IncreaseDecreas	<b>Ehmatight</b> Chan	geetnedisscountR	a Telecintire asset L	iabsbitossRecogni	sedInBusinessCom
		edit	(decrease) through change in discount rate, contingent liabilities recognised	(decrease) in contingent liabilities recognised in a business combination due to	IFRS 3 B67 c	

			in business combination	changes in the discount rate. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecrea	as <b>&amp; Thmatigh</b> Chan credit	<b>betnedise</b> ountR (decrease)	a <b>TetOthenRease</b> isi (decrease)	ia <b>tis</b> closure: IAS 37 84 e
			through change in discount rate, other provisions	in other provisions resulting from a change in discount rate. [Refer: Other provisions]	
ifrs-full	IncreaseDecrea	as <b>&amp; Thmatigh</b> Chan credit	n <b>geetnEase</b> ityOfS (decrease)	u <b>bsediacies</b> ase (decrease) in	common practice: IAS
			through change in equity of subsidiaries, equity	the entity's equity resulting from the change in the equity of subsidiaries. [Refer: Subsidiaries [member]]	Î 106 d
ifrs-full	IncreaseDecrea	as <b>Ehmantigh</b> Chan credit	h <b>geetnRaiss</b> kAdjus (decrease)	tifi <b>lee tihor ease</b> fin (decrease)	n <b>atiseddRusk</b> ThatDoesNotRelateToFu  IFRS 17
			through change in risk adjustment for non- financial risk that does not relate to future or past service, insurance contracts liability (asset)	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	104 b ii – Effective 2021-01-01

ifrs-full		credit	(decrease) through changes in discount rates, regulatory deferral account credit balances	(decrease) in regulatory deferral account credit balances resulting from changes in discount rates. [Refer: Regulatory deferral account credit balances]	BreaenpaleAccountCreditBalances IFRS 14 33 a iii
ifrs-full	IncreaseDecrea	s <b>Xe Thuratigh</b> Char debit	(decrease)	(decrease) in	Defaction and the second Debit Balances IFRS 14 33 a
			through changes in discount rates, regulatory deferral account debit balances	regulatory deferral account debit balances resulting from changes in discount rates. [Refer: Regulatory deferral account debit balances]	iii
ifrs-full	IncreaseDecrea	S& Thuratight Char credit	(decrease)	(decrease)	traistalalSureviceMarginInsuranceCont IFRS 17 104
			through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)	in insurance contracts liability (asset) resulting from changes in estimates that adjust the contractual service margin. [Refer: Insurance contracts liability	a i – Effective 2021-01-01

				(asset); Contractual service margin [member]]	
ifrs-full	IncreaseDecrea	s <b>&amp; Thuratigh</b> ,Char credit	<b>Justic for Extinuates</b> (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)	IlliatDocNettSedji (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]]	u <b>di Schotstaat</b> ual Service Margin Insuran IFRS 17 104 a ii – Effective 2021-01-01
ifrs-full	IncreaseDecrea	S <b>&amp; Flunatigh</b> Char credit	<b>Jestna</b> sir Value (decrease) through changes in fair values, liabilities arising from financing activities	sThabinhitieaAris (decrease) in liabilities arising from financing activities resulting from changes in fair values. [Refer: Liabilities arising from financing activities]	indistations frimancing Activities IAS 7 44B d
ifrs-full	IncreaseDecrea	a <b>X Thuratight</b> Char credit	<b>busted</b> sereignE (decrease) through changes in foreign exchange rates, net defined benefit	x <b>ChanigueReatss</b> N (decrease) in the net defined benefit liability (asset) resulting from changes	e <b>tDæfimædiB</b> enefitLiabilityAsset IAS 19 141 e

			liability (asset)	in foreign exchange rates. [Refer: Net defined benefit liability (asset)]	
ifrs-full	IncreaseDecrea	s <b>&amp; Thuradighn</b> Çhar credit	<b>Just ta Sar</b> eignE (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	x ChanigueRates Re (decrease) in regulatory deferral account credit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account credit balances]	egalatopleDeferralAccountCreditBala IFRS 14 33 a iii
ifrs-full	IncreaseDecrea	s <b>&amp; Thuradighn</b> Çhar debit	AgostotsoreignE (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	x ChanigueRateseRe (decrease) in regulatory deferral account debit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account debit balances]	egadatupheDeferralAccountDebitBala IFRS 14 33 a iii
ifrs-full	IncreaseDecrea	S& Thuradight Char credit	bestnateodelsO (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	<b>Risk Parnmasters</b> (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from changes in models or risk parameters.	Expople: ToCreditRiskOnLoanCom IFRS 7 IG20B, example: IFRS 7 35H

				[Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full		debit	(decrease) through changes in models or risk parameters, financial assets	(decrease) in financial assets resulting from changes in models or risk parameters. [Refer: Financial assets]	sEinemplatAssets IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrea	a <b>&amp; Churatigh</b> Çhar credit	ngestation version in the set of	ip <b>Thteinststatss</b> ub (decrease) in equity through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]]	s <b>ddsatics: îFh</b> atDoNotResultInLossOf( IAS 1 106 d iii
ifrs-full	IncreaseDecrea	a <b>¾ Thuratughn</b> Char credit	n <b>Jestna S</b> wnershi (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	ipThteinststassub (decrease) in equity attributable to owners of the parent through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member];	s <b>ddsatios</b> si <b>Fh</b> atDoNotResultInLossOf( IFRS 12 18

				Equity attributable to owners of parent]	
ifrs-full	IncreaseDecrea	a <b>še Thnrauighn</b> Çhar credit	ngosiciastRelateT (decrease) through changes that relate to current service, insurance contracts liability (asset)	Table rine returns a service (decrease) in insurance contracts liability (asset) resulting from changes that relate to current service. [Refer: Insurance contracts liability (asset)]	cedisclosureContractsLiabilityAsset IFRS 17 104 b – Effective 2021-01-01
ifrs-full	IncreaseDecrea	iseThroughChar	besildastRelateT (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]	oCurrentServic	ceInsuranceContractsLiabilityAssetA
ifrs-full		credit	(decrease) through changes that relate to future service, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from changes that relate to future service. [Refer: Insurance contracts liability (asset)]	eldisolasce Contracts Liability Asset IFRS 17 103 b iv – Effective 2021-01-01, disclosure: IFRS 17 104 a – Effective 2021-01-01
ifrs-full	IncreaseDecrea	iseThroughChar	n <b>gesifeast</b> Relate7 (decrease) through	oFutureService	eInsuranceContractsLiabilityAssetAt

	tl tc ss in c li (a	changes that relate to future service, insurance contracts liability (asset) [abstract]		
ifrs-full	tì c ra p ii c li	(decrease) through changes that relate to past service, insurance contracts liability (asset)	(decrease) in insurance contracts liability	IFRS 17 103 b iii – Effective 2021-01-01, disclosure:
ifrs-full	tì c c iii	(decrease) through conversion of convertible instruments, equity	rfibecimsteasen (decrease) in equity resulting from the conversion of convertible instruments.	t <b>s</b> ommon practice: IAS 1 106 d
ifrs-full	debit (( tl c c a to a to e tt	(decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price,	Adjustmoceas & oR (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the	RexemplArisingFromChangeInEstim IFRS 15 118 b

			contract	transaction	
			assets	price. The	
				transaction	
				price is the	
				amount of	
				consideration	
				to which	
				an entity	
				expects to	
				be entitled in	
				exchange for	
				transferring	
				promised	
				goods or	
				services to	
				a customer,	
				excluding	
				amounts	
				collected	
				on behalf of	
				third parties	
				(for example,	
				some sales	
				taxes).	
				[Refer:	
				Increase	
				(decrease)	
				through	
				cumulative	
				catch-up	
				adjustments	
				to revenue,	
				contract	
				assets]	
ifrs-full	IncreaseDecrea				RexemplArisingFromChangeInEstim
		credit	(decrease)	(decrease)	IFRS 15 118
			through	in contract	b
			cumulative	liabilities	
			catch-up	resulting from	
			adjustments	cumulative	
			to revenue	catch-up	
			arising from	adjustments	
			change in	to revenue	
			estimate of	arising from	
			transaction	a change in	
			price,	an estimate	
			contract	of the	
			liabilities	transaction	
				price. The	
				transaction	
				price is the	
				amount of	

ifrs-full	IncreaseDecrea	s <b>X Ehmadighn</b> Çum debit	ultatives@atchup. (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	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] <b>Atljusimeerasc</b> oF (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 arising from a change in the measure of progress. [Refer: Increase (decrease) through 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	RevamplArisingFromChangeInMeas IFRS 15 118 b
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ifrs-full	IncreaseDecrea				RexemplArisingFromChangeInMeas
		credit	(decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	(decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]	IFRS 15 118 b
ifrs-full	IncreaseDecrea	as <b>&amp; Thmatight</b> Curr	nul hative seatchup	-	RexemplArisingFromContractModifi
		debit	(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	IFRS 15 118 b

				adjustments to revenue, contract assets]	
ifrs-full	IncreaseDecrea	s <b>&amp; Thuratigh</b> , Cum credit	ulativeseatchup. (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities	Adjustmocease (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]	RexampelArisingFromContractModifi IFRS 15 118 b
ifrs-full	IncreaseDecrea	a <b>X Thuratigh</b> Çum debit	ulativesCeatchup. (decrease) through cumulative catch-up adjustments	Attices in contract (decrease) in contract assets resulting from cumulative	Rexample contract Assets IFRS 15 118 b
			to revenue, contract assets	catch-up adjustments to revenue. [Refer: Contract assets; Revenue from	

			contracts with customers]	
ifrs-full	IncreaseDecreas&ThuratightCur	Hotice Cestchup	AThistimeentsToF	Avenne Contract Liabilities
	credit	(decrease) through cumulative catch-up adjustments to revenue, contract liabilities	(decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue. [Refer: Contract liabilities; Revenue from contracts with customers]	IFRS 15 118 b
ifrs-full	IncreaseDecrease ThuratightDisp credit	dsndfðaSeubsidian (decrease) through disposal of subsidiary, equity	The increase (decrease) in equity resulting from the disposal of subsidiaries. [Refer: Subsidiaries [member]]	common practice: IAS 1 106 d
ifrs-full	IncreaseDecreas&ThmatighEffe credit	ctOffehangesInF (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	OrbiginExcelsing (decrease) in liabilities arising from financing activities resulting from the effect of changes in foreign exchange rates. [Refer: Liabilities arising from financing activities]	e <b>Riatiskiatb</b> ilitiesArisingFromFinanc
ifrs-full	IncreaseDecrease ThreatighnEffe credit	clOffehangesInF (decrease) through effect of changes in risk of non- performance by issuer of reinsurance	<b>CishOfNorequer</b> for (decrease) in insurance contracts liability (asset) resulting from the effect	rdiaclcsBydssuerOfReinsuranceCont IFRS 17 105 b – Effective 2021-01-01

			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	IncreaseDecrea	s <b>&amp; Thurantighn</b> Effe credit	ctsOfCaontractsA (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)	deried has in a contract series of contracts acquired from other entities in transfers of insurance contracts or business combinations in the period. [Refer: Insurance contracts liability (asset)]	ddissulrasureContractsLiabilityAsset IFRS 17 108 a – Effective 2021-01-01
ifrs-full	IncreaseDecrea	s <b>&amp; ThuratigIn</b> Effe credit	clsOfCasetractsI (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	nitheliykecosenis (decrease) in insurance contracts liability (asset) resulting from the effects of contracts initially recognised in the period. [Refer: Insurance contracts	setlin Restioel Insurance Contracts Liabil IFRS 17 104 a iii – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01

				liability (asset)]	
ifrs-full	IncreaseDecrea	W Thuranio In Fife	-I montes source of	· /-	tslinitiaslyRecognisedInPeriodIns
1115-1011		credit	(decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from the effects of groups of onerous contracts initially recognised in the period. An insurance contract is onerous at the date of initial recognition if the fulfilment cash flows allocated to the contract, any previously recognised acquisition cash flows and any cash flows arising from the contract at the date of initial recognition in total are a net outflow. [Refer: Insurance contracts liability (asset)]	IFRS 17 108 b – Effective 2021-01-01
ifrs-full	IncreaseDecreas	credit	diset@fiSeptions (decrease) through exercise of options, equity	The increase (decrease) in equity resulting from the exercise of options.	common practice: IAS 1 106 d

ifrs-full	IncreaseDecreas& Thuratight			common
	credit	(decrease)	(decrease)	practice: IAS
		through	in equity	1 106 d
		exercise of	resulting from	
		warrants,	the exercise	
		equity	of warrants.	
ifrs-full	IncreaseDecreas& Thuratight	Experimencea Actijustn	neift <b>ist</b> nisnanæasseCo	nduisad tosluizebility Ass
	credit	(decrease)	(decrease)	IFRS 17
		through	in insurance	104 b iii –
		experience	contracts	Effective
		adjustments,	liability	2021-01-01
		insurance	(asset)	
		contracts	resulting from	
		liability	experience	
		(asset)	adjustments.	
			Experience	
			adjustment is	
			a difference	
			between: (a)	
			for premium	
			receipts	
			(and any	
			related cash	
			flows such	
			as insurance	
			acquisition	
			cash flows	
			and insurance	
			premium	
			taxes) – the	
			estimate at	
			the beginning	
			of the	
			period of	
			the amounts	
			expected in	
			the period	
			and the actual	
			cash flows in	
			the period;	
			or (b) for	
			insurance	
			service	
			expenses	
			(excluding	
			insurance	
			acquisition	
			expenses) –	
			the estimate	
			at the	
			beginning of	
			the period of	

			the amounts expected to be incurred in the period and the actual amounts incurred in the period. [Refer: Insurance contracts liability (asset)]	
ifrs-full	<b>&amp; Thmatight</b> Fina credit	nbing@ashFlow (decrease) through financing cash flows, liabilities arising from financing activities	s The bilities Actisis (decrease) in liabilities arising from financing activities resulting from financing cash flows. [Refer: Cash flows from (used in) financing activities; Liabilities arising from financing activities]	n <b>diForbonalPie</b> rancingActivities IAS 7 44B a
ifrs-full	<b>¾ Thuratighn</b> Fore credit	igmerseassangeAr (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	dOtherMeaseme (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange and other movements. [Refer: Exposure to credit risk on loan commitments and financial	retsafixplesureToCreditRiskOnLoanC IFRS 7 IG20B, example: IFRS 7 35H

				guarantee contracts]	
ifrs-full	IncreaseDecrea	aseThroughFore	igneficeabangeAr (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	ndOtherMovemo	entsExposureToCreditRiskOnLoanC
ifrs-full	IncreaseDecrea	as K Thuratighn Fore debit	igndræalsængeAr (decrease) through foreign exchange and other movements, financial assets	dOtherAdeasen (decrease) in financial assets resulting from foreign exchange and other movements. [Refer: Financial assets]	exetsafiinaluecialAssets IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrea	aseThroughFore	igneticabangeAr (decrease) through foreign exchange and other movements, financial assets [abstract]	ndOtherMovemo	entsFinancialAssetsAbstract
ifrs-full	IncreaseDecrea	as Kinnauighn Fore credit	i Intrease (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	pEkuninEvCasedit (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange.	Risk@pleoanCommitmentsAndFinar IFRS 7 IG20B, example: IFRS 7 35H

ifrs-full		debit	igmdræabængeFir (decrease) through foreign exchange, financial assets	(decrease) in financial assets resulting from foreign exchange. [Refer: Financial assets]	example: IFRS 7 IG20B, example: IFRS 7 35H
ifrs-full	IncreaseDecrea	s <b>&amp; Thmatigh</b> Gain credit		d <b>Rheeinæeaf&amp;e</b> ain (decrease) in	n <b>sAandipbessesOn</b> FinancialAssetsMea IFRS 17 116
			(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(c) of IFRS 17 have been applied	the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to	– Effective 2021-01-01

				through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	
ifrs-full	IncreaseDecrea	as <b>Thmatight</b> ncur credit	(decrease) through incurred	(decrease) in insurance contracts	sdisarlosServiceExpensesInsuranceC IFRS 17 103 b i – Effective 2021-01-01
			claims and other incurred insurance service expenses, insurance contracts liability	resulting from incurred claims and other incurred insurance service	
			(asset)	expenses. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecrea	as Ehmantigehn Incu	rted clasensPaid	A Filole Othen danse in 2	andisSkrsuiceExpensesPaidForInsuran
1115-1un		credit	(decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from incurred claims paid and other insurance service expenses paid for insurance contracts issued, excluding insurance acquisition cash flows.	IFRS 17 105 a iii – Effective 2021-01-01

				[Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	
ifrs-full	IncreaseDecrea	a <b>še Thuratighi</b> Incu credit	rledClasiensReco (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	Vened Aand Oxther (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]]	IdisaclassorServiceExpensesRecovere IFRS 17 105 a iii – Effective 2021-01-01
ifrs-full	IncreaseDecrea	a <b>šč Flunatighi</b> ļnsur credit	ranceeasequisition (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	nClashiFidowasEnsu (decrease) in insurance contracts liability (asset) resulting from insurance acquisition cash flows. Insurance	udiscle@ontractsLiabilityAsset IFRS 17 105 a ii – Effective 2021-01-01

				acquisition cash flows	
				are cash	
				flows arising	
				from the costs	
				of selling,	
				underwriting	
				and starting	
				a group of	
				insurance	
				contracts that	
				are directly	
				attributable to	
				the portfolio	
				of insurance	
				contracts	
				to which	
				the group	
				belongs. Such	
				cash flows	
				include cash	
				flows that are	
				not directly	
				attributable	
				to individual	
				contracts or	
				groups of	
				insurance	
				contracts	
				within the	
				portfolio.	
				[Refer:	
				Insurance	
				contracts	
				liability	
				(asset)]	
· C C 11	L D	37771 . 1 T	х р <sup>.</sup> х		
ifrs-full	IncreaseDecrea				sdissultassureContractsLiabilityAsset
		credit	(decrease)	(decrease)	IFRS 17 105
			through insurance	in insurance contracts	c – Effective 2021-01-01
			finance	liability	2021-01-01
			income or	(asset)	
			expenses,	resulting from	
			insurance	insurance	
			contracts	finance	
			liability	income or	
			(asset)	expenses.	
				[Refer:	
				Insurance	
				contracts	
				liability	
				(asset);	
	1	I	1		1

ifrs-full	IncreaseDecrea	a <b>š&amp; Churattight</b> Insur credit	r <b>anceResv</b> enueIn (decrease) through insurance revenue, insurance contracts liability (asset)	Insurance finance income (expenses)] sTihenine(Censtrac (decrease) in insurance contracts liability (asset) resulting from insurance revenue. [Refer: Insurance contracts liability (asset); Insurance revenue]	t <b>slisabišitye</b> Asset IFRS 17 103 a – Effective 2021-01-01
ifrs-full	IncreaseDecrea	aseThroughInsu	ranceResenueIn (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]	suranceContrac	tsLiabilityAssetAbstract
ifrs-full	IncreaseDecrea	a <b>&amp; Flurcatigh</b> Insur credit	ranceRevenueN (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)	offRelintedFase or (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	tdfactkTshartExistedAtTransitionDateT IFRS 17 114 c – Effective 2021-01-01

				the fair value approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	
ifrs-full	IncreaseDecrea	s <b>&amp; Fluncatigh</b> Insur credit	ranceResvenueRo (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset)	ellikedThofeastrad (decrease) in insurance contracts liability (asset) resulting from insurance revenue related to contracts that existed at the transition date to which the fair value approach (as described in paragraphs C20-C24 of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	etsiBhtsEinistedAtTransitionDateToW IFRS 17 114 b – Effective 2021-01-01
ifrs-full	IncreaseDecrea	s <b>&amp; Thmatigin</b> Insur credit	ranceResenueRe (decrease) through insurance revenue related to contracts that existed at transition date to which	elithed To Ceastrace (decrease) in insurance contracts liability (asset) resulting from insurance revenue related to	<b>tsiFbhtEixis</b> tedAtTransitionDateToW IFRS 17 114 a – Effective 2021-01-01

			modified retrospective approach has been applied, insurance contracts liability (asset)	contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19 of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	
ifrs-full	IncreaseDecrea				e Closethasats E: iability Asset
		credit	(decrease) through insurance service expenses, insurance contracts liability (asset)	(decrease) in insurance contracts liability (asset) resulting from insurance service expenses. [Refer: Insurance contracts liability (asset)]	IFRS 17 103 b – Effective 2021-01-01
ifrs-full	IncreaseDecrea	aseThroughInsu	r <b>anceSase</b> viceExj (decrease)	pensesInsurance	eContractsLiabilityAssetAbstract
			through insurance service expenses, insurance contracts liability (asset) [abstract]		
ifrs-full	IncreaseDecrea	aseThroughInsur	ranceSaseviceRes (decrease) through insurance service result for	sultForReconcil	liationByComponentsInsuranceContr

			reconciliation by components, insurance contracts liability (asset) [abstract]		
ifrs-full			(decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]		iationByRemainingCoverageAndInc
ifrs-full	IncreaseDecrea	a <b>se Thuranighi</b> nsur credit	r <b>IncreServ</b> iceRes (decrease) through insurance service result, insurance contracts liability (asset)	sullation and a sub- in insurance contracts liability (asset) resulting from insurance service result. [Refer: Insurance contracts liability (asset); Insurance service result. [Refer: Insurance contracts liability (asset); Insurance service result]	ntisackskundzilityAsset IFRS 17 103 – Effective 2021-01-01, disclosure: IFRS 17 104 – Effective 2021-01-01
ifrs-full	IncreaseDecrea	a <b>š&amp; Thnanigh</b> Inve credit	stnuet(Sempone (decrease) through investment components excluded from insurance revenue and insurance service	effthExinburdastFro (decrease) in insurance contracts liability (asset) resulting from investment components excluded from	o <b>dibosanc</b> eRevenueAndInsuranceS IFRS 17 103 c – Effective 2021-01-01

			expenses, insurance contracts liability (asset)	insurance revenue and insurance service expenses. [Refer: Description of approach used to determine investment components; Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecrea				d <b>clamhioh</b> ilityAsset
		credit	(decrease) through loss of control of subsidiary, deferred tax liability (asset)	in deferred tax liability (asset) resulting from the loss of control of a subsidiary. [Refer: Deferred tax liability (asset)]	practice: IAS 12 81
ifrs-full	IncreaseDecrea				westampkureToCreditRiskOnLoanCo
		credit	(decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	(decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from the modification of contractual cash flows. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	IFRS 7 35I b

ifrs-full	IncreaseDecreas&T	•			
	del		(decrease) through modification of contractual cash flows, financial assets	(decrease) in financial assets resulting from the modification of contractual cash flows. [Refer: Financial assets]	IFRS 7 35I b
ifrs-full	IncreaseDecreas&7	<b>Ehmatighn</b> NetE	<b>Anhanse</b> Differe	andes Antereasece	AccountForCreditLossesOfFinancia
			(decrease) through net exchange differences, allowance account for credit losses of financial assets	(decrease) in an allowance account for credit losses of financial assets resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Allowance account for credit losses of financial assets]	practice: IFRS 7 16 – Expiry date 2021-01-01
ifrs-full	IncreaseDecreas		<b>Unhame</b> Differe	-	Adiathosure
1115-1011		ebit	(decrease) through net exchange	(decrease) in biological assets	IAS 41 50 f

		differences, biological assets	resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Biological assets]	
ifrs-full	debit	(decrease) through net exchange differences, deferred acquisition costs arising from insurance	(decrease) in deferred acquisition costs arising from insurance contracts resulting from the net	cquisitionCostsArisingFromInsuranc practice: IFRS 4 37 e – Expiry date 2021-01-01
		contracts	exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign	
			operation into the presentation	

			currency of the reporting entity. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	IncreaseDecreas& Thmatigh credit	nNetExnhangseDiffer (decrease) through net exchange differences, deferred tax liability (asset)	erRes DufernsedTa (decrease) in deferred tax liability (asset) resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Deferred tax liability (asset)]	xbi <b>abilöty</b> Asset practice: IAS 12 81
ifrs-full	IncreaseDecreas K Thuratigh debit	nNetExpharaseDiffer (decrease) through net exchange differences, goodwill	enclessGuardasid (decrease) in goodwill resulting from net exchange differences arising on the translation of the financial statements from the functional	disclosure: IFRS 3 B67 d vi

				currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Goodwill]	
ifrs-full		debit	(decrease) through net exchange differences, intangible assets and goodwill	(decrease) in intangible assets and goodwill resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Intangible assets and goodwill]	Asserts Aand Good will practice: IAS 38 118 e vii
ifrs-full	IncreaseDecrea	a <b>S&amp; Thurantighn</b> NetE debit	XubangeDiffere (decrease) through net exchange differences, intangible	n <b>Cless Interregide</b> (decrease) in intangible assets other than goodwill resulting from net exchange	Adisst\$Oxthær:ThanGoodwill IAS 38 118 e vii

ifrs-full	IncreaseDecreas& Thur	auighnNetExphaneseDiffe	ren <b>icles</b> Ichatnibieies I	UextemipserranceContractsAndRein
ifrs-full	IncreaseDecreas <b>&amp; Thur</b> a credit		in insurance liabilities resulting from the net exchange differences that arise	UextemIpserranceContractsAndRein IFRS 4 IG37 f – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
	In arrange Dear on William			
ifrs-full	IncreaseDecrease Thura	attightNetExoharnseDiffer (decrease) through net exchange differences, other provisions	refices Other A so vi (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]	practice: IAS 37 84

ifrs-full	IncreaseDecreas& Thura	highnNetExnobarageDiffer	en <b>cles Property</b> Pl	adtscholEureipment
itrs-tull	IncreaseDecrease churan debit	ugmNetExphangeDiffer (decrease) through net exchange differences, property, plant and equipment	(decrease) in property, plant and equipment resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Property, plant and	adischollugaipment IAS 16 73 e viii
			equipment]	
ifrs-full	IncreaseDecreas Thurad debit	igin, NetExnhangeDiffer (decrease) through net exchange differences, reimbursemen rights, at fair value	(decrease) in the fair value of reimbursement	IAS 19 141 e

				Reimbursemen rights, at fair value]	t
ifre_full	IncreaseDecrea	Net Flourantian Net F	<b>Unhama</b> Differe	The Rivingaron	a hogeten
ifrs-full	IncreaseDecrea	S& Thurantighn, Net F debit	AnhangeDiffered (decrease) through net exchange differences, reinsurance assets	rikles Recinsarance (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	ac <b>ðssents</b> n practice: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea	<b>Se Thurrantiadm</b> New	Trancastions Ag	assets]	<b>œBænyken</b> FairValueAtInitialRecog
IITS-IUII	IncreaseDecrea		(decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	(decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss resulting from new transactions. [Refer:	IFRS 7 IG14, example: IFRS 7 28 b

				Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]]	
ifrs-full	IncreaseDecrea	as <b>Ehnauigh</b> Obta credit	aihi <b>og@st</b> eosing( (decrease)	C <b>ohtrohOttEasb</b> sid (decrease)	diainsiek@n0etherBusinessesLiabilitiesA IAS 7 44B b
			through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	in liabilities arising from financing activities resulting from obtaining or losing control of subsidiaries or other businesses. [Refer: Liabilities arising from financing activities; Subsidiaries [member]]	
ifrs-full	IncreaseDecrea				r <b>Cnedito</b> rossesOfFinancialAssets
		credit	(decrease) through other changes, allowance account for credit losses of financial assets	(decrease) in allowance account for credit losses of financial assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Allowance	practice: IFRS 7 16 – Expiry date 2021-01-01

				account for credit losses of financial assets]	
ifrs-full		a <b>S&amp; Thurantighn</b> Qthe debit	(decrease) through other changes, deferred acquisition costs arising from insurance contracts	(decrease) in deferred acquisition costs arising from insurance contracts resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Deferred acquisition costs arising from insurance contracts]	IFRS 4 IG39 e – Expiry date 2021-01-01, example: IFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea	a <b>X Thuratighn</b> Qthe debit	rkibnærgæsIntang (decrease) through other changes, intangible assets and goodwill	in intangible assets and goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets and goodwill]	Geoxohvviðh practice: IAS 38 118 e viii
ifrs-full	IncreaseDecrea	a <b>X Thuratighn</b> Qthe debit	rffibargsesIntang (decrease) through other changes, intangible assets other than goodwill	<b>ibleAisertsOfthe</b> (decrease) in intangible assets other than goodwill resulting from changes that	r <b>TilsankGsaoet</b> will IAS 38 118 e viii

				the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full	IncreaseDecreas	Sé Tihnrantigin Othe debit	rffibnergsesInvest (decrease) through other changes, investment property	trildet 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		S <b>&amp; Thmanighn</b> Qthe credit	rffihnengesLiabil (decrease) through other changes, liabilities arising from financing activities	iffeeAirisingForor (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]	mfiisclassingActivities IAS 7 44B e
ifrs-full		credit	rffihnengesLiabil (decrease) through other changes, liabilities under	iffet inder ansuration (decrease) in liabilities under insurance contracts and	a <b>exampha</b> ractsAndReinsuranceContr IFRS 4 IG37 – Expiry date 2021-01-01, example: IFRS 4 37 e

			insurance contracts and reinsurance contracts issued	reinsurance contracts issued resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	– Expiry date 2021-01-01
ifrs-full	IncreaseDecreas	<b>Ehnatigh</b> Qthe	nfibaragesNetDe	f <b>lihediBenæfstL</b> ia	bilitynAsset
		edit	(decrease) through other changes, net defined benefit liability (asset)	(decrease) in the net defined benefit liability (asset) resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Net defined benefit liability (asset)]	practice: IAS 19 141
ifrs-full	IncreaseDecreas			<i>•</i>	
	de	bit	(decrease) through other changes, property, plant and equipment	(decrease) in property, plant and equipment resulting from changes that the entity does not separately disclose in the same statement or	IAS 16 73 e ix

ifrs-full	IncreaseDecrea	s <b>&amp; Fluncattight</b> Othe credit	rffihnragesRegul (decrease) through other changes, regulatory deferral account credit balances	note. [Refer: Property, plant and equipment] atdny Deficeased (decrease) in regulatory deferral account credit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account credit balances]	exant@æditBalances IFRS 14 33 a iii
ifrs-full	IncreaseDecrea	iseThroughOthe	rffiharagesRegul (decrease) through other changes,	atoryDeferralAo	countCreditBalancesAbstract
			regulatory deferral account credit balances [abstract]		
ifrs-full	IncreaseDecrea	s <b>&amp; Ehncattighn</b> Othe debit	nfitharasesRegul (decrease) through other changes, regulatory deferral account debit balances	atony Deficand Ac (decrease) in regulatory deferral account debit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account debit balances]	exantplebitBalances IFRS 14 33 a iii

ifrs-full	IncreaseDecrea	seThroughOthe	0 0	atoryDeferralAc	ccountDebitBalancesAbstract
			(decrease) through other changes, regulatory deferral account debit balances [abstract]		
ifrs-full	IncreaseDecrea	s <b>&amp; Thmatighn</b> Othe debit	r <b>liibarase</b> sReinsu (decrease)	ulanceAsseatse (decrease) in	common practice:
			through other changes, reinsurance assets	reinsurance assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Reinsurance assets]	ÎFRS 4 37 e – Expiry date 2021-01-01
ifrs-full	IncreaseDecrea	a <b>&amp; Thuranighn</b> Othe credit	r <b>ffiontaise</b> utionsE through other contributions by owners, equity	Wowimensease in equity through other contributions by owners that the entity does not separately disclose in the same statement or note.	disclosure: IAS 1 106 d iii
ifrs-full	IncreaseDecrea	a <b>&amp; Fhuxatigh</b> Qthe debit	<b>Destribut</b> ionsTo through other distributions to owners, equity	o <b>Chenters</b> rease in equity through distributions to owners that the entity does not separately disclose in the same statement or note.	disclosure: IAS 1 106 d iii
	1 1	'	· · · · · · · · · · · · · · · · · · ·	1	1

			through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	in exposure to credit risk on loan commitments and financial guarantee contracts resulting from other movements. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	IG20B, example: IFRS 7 35H, example: IFRS 7 35I
ifrs-full	IncreaseDecrea	as Kilhnautighn Othe debit	er <b>lvkrease</b> entsFir (decrease) through other movements, financial assets	(decrease)	example: IFRS 7 IG20B, example: IFRS 7 35H, example: IFRS 7 35I
ifrs-full	IncreaseDecrea	a S& ThuratighnPren credit	<b>ImmsRaid</b> ForRe (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	eifiburinuceasentr (decrease) in insurance contracts liability (asset) resulting from premiums paid for reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]	
ifrs-full	IncreaseDecrea	a <b>&amp; Thnatigh</b> Pren credit	n <b>ImmsRsc</b> eivedF (decrease) through premiums	For the since as the since as the since as the since as the since contracts of the since as the	nttiæckIssnædInsuranceContractsLiab IFRS 17 105 a i – Effective 2021-01-01

			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	IncreaseDecrea	credit	(decrease) through reclassification adjustments in period, reserve of gains and losses on financial assets measured at fair value	(decrease) in the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance	

				insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	
ifrs-full	IncreaseDecrea				ladisicIbsBurefitOrLossToReflectTrans
		credit	(decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)	(decrease) in insurance contracts	IFRS 17 104 b i – Effective 2021-01-01
ifrs-full	IncreaseDecrea	as <b>&amp; Thmatight</b> Shac	domcAcaseunting'	DEferied Acaquis	itionGostsArisingFromInsuranceCon
		debit	(decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	(decrease) in deferred acquisition costs arising from insurance contracts that result from shadow accounting. Shadow accounting is a practice with the following two features: (a)	practice: IFRS 4 37 e – Expiry date 2021-01-01

				a recognised but unrealised gain or loss on an asset affects the measurement of the insurance liability in the same way that a realised gain or loss does; and (b) if unrealised gains or losses on an asset are recognised directly in equity, the resulting change in the carrying amount of the insurance liability is also recognised in equity. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	IncreaseDecrea	s <b>&amp; Thurattighn</b> Shar credit	ebasædBayment (decrease) through share-based payment transactions, equity	TFactions (decrease) in equity resulting from share-based payment transactions. [Refer: Equity]	disclosure: IAS 1 106 d iii
ifrs-full	IncreaseDecrea	s <b>&amp; Ehmanigh</b> n∏ime credit	<b>WadneaGe</b> Money through adjustments arising from passage of time, other provisions	Adjustmeneat@th in other provisions through adjustments arising from the passage	edPschoissinens IAS 37 84 e

			of time. [Refer: Other provisions]	
ifrs-full	IncreaseDecreas Kontantighn Tran credit	shotionseWithOv (decrease) through transactions with owners, equity	villetes increase (decrease) in equity resulting from transactions with owners.	common practice: IAS 1 106 d
ifrs-full	IncreaseDecrea S& Throatight Tran credit	s <b>facBatse</b> eenRet (decrease) through transfer between revaluation surplus and retained earnings, equity	valuatioorRaserv (decrease) in equity resulting from transfers between a revaluation surplus and retained earnings. [Refer: Retained earnings; Revaluation surplus]	econdRotainedEarnings practice: IAS 1 106 d
ifrs-full	IncreaseDecrea <b>X Thmatigh</b> Tran debit	s <b>fires ease</b> OtherO (decrease) through other changes, biological assets	Hangin Biakegia (decrease) in biological assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Biological assets]	aliAsketure: IAS 41 50 g
ifrs-full	IncreaseDecreas <b>&amp; Thuratigh</b> Tran credit	s <b>facs@asd</b> Other( (decrease) through other changes, equity	HanginsFransty (decrease) in equity resulting from changes that the entity does not separately disclose in the same statement or	disclosure: IAS 1 106 d

			note. [Refer: Equity]	
ifrs-full	IncreaseDecreas K Thratigh Jr. debit	ans <b>lites&amp;asd</b> Other (decrease) through other changes, goodwill	ChangingGeasewi (decrease) in goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Goodwill]	ildisclosure: IFRS 3 B67 d vii
ifrs-full	IncreaseDecreas Filmanigh Tradigh	an s <b>fires ease</b> Other (decrease) through transfers and other changes, intangible assets and goodwill	-	leonsmisiAndGoodwill practice: IAS 38 118 e
ifrs-full	IncreaseDecreaseThroughTr	ans <b>lites ease</b> Other (decrease) through transfers and other changes, intangible assets and goodwill [abstract]	ChangesIntangił	leAssetsAndGoodwillAbstract
ifrs-full	IncreaseDecreas& Thuratigh Tradist	ans <b>lites Aasd</b> Other (decrease) through transfers and other changes, intangible	ChanginsIntasegit (decrease) in intangible assets other than goodwill resulting from transfers and changes that	leonsantsOtherThanGoodwill practice: IAS 38 118 e

		assets other than goodwill	the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full	IncreaseDecreaseThrou	ughTrans <b>læcsease</b> Other( (decrease)	ChangesIntangib	pleAssetsOtherThanGoodwillAbstrac
		through transfers and other changes, intangible assets other than goodwill [abstract]		
ifrs-full	IncreaseDecreaseThmat		•	
	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]	practice: IAS 37 84
ifrs-full	IncreaseDecreas Thurati debit	tightTranslitecs@asdOther( (decrease)	ChangingProsperty (decrease)	yPlantAordEquipment practice: IAS
		through transfers and other changes, property, plant and equipment	in property, plant and equipment resulting from transfers and changes that the entity does not separately disclose in the same statement or	16 73 e

				note. [Refer: Property, plant and equipment]	
ifrs-full	IncreaseDecrease		sfacs@asdOtherC (decrease) through transfers and other changes, property, plant and equipment [abstract]	'hangesProperty	PlantAndEquipmentAbstract
ifrs-full		redit	(decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	oChedit&isk@nI (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]	<b>exattiple</b> mitmentsAndFinancialGua IFRS 7 IG20B, example: IFRS 7 35I d, example: IFRS 7 35H
ifrs-full	IncreaseDecreas& de	ebit	(decrease) through transfers, financial assets		example: IFRS 7 IG20B, example: IFRS 7 35I d, example: IFRS 7 35H
ifrs-full		ebit	(decrease) through	rTibtionEnPassegree (decrease) in property, plant and equipment resulting from transfers from construction in progress.	<b>ssiftmport</b> yPlantAndEquipment practice: IAS 16 73 e

				[Refer: Property, plant and equipment; Construction in progress]	
ifrs-full	IncreaseDecrea	a <b>&amp; Churatigh</b> Tran debit	ns <b>facsEase</b> nToInv (decrease) through transfers from (to) investment property, plant and equipment	(decrease) in property, plant and equipment resulting from transfers from (to) investment property. [Refer: Property, plant and equipment; Investment property]	ty <b>&amp;ooperity</b> PlantAndEquipment practice: IAS 16 73 e
ifrs-full	IncreaseDecrea	a <b>&amp; Churatigh</b> Tran debit	s <b>litestatengible</b> (decrease) through transfers, intangible assets and goodwill	A StatsiAcade accord (decrease) in intangible assets and goodwill resulting from transfers. [Refer: Intangible assets and goodwill]	practice: IAS 38 118 e
ifrs-full	IncreaseDecrea	a <b>&amp; Fluncatigh</b> Tran debit	s <b>lites base</b> ngible A (decrease) through transfers, intangible assets other than goodwill	A Statis Other Schar (decrease) in intangible assets other than goodwill resulting from transfers. [Refer: Intangible assets other than goodwill]	practice: IAS 38 118 e
ifrs-full	IncreaseDecrea	a <b>&amp; Thnattigh</b> Tran credit	s <b>facs</b> EaabilitiesU (decrease) through transfers, liabilities under	JTderInstrastice (decrease) in liabilities under insurance contracts and	CexatrapleAndReinsuranceContractsI IFRS 4 IG37 e – Expiry date 2021-01-01, example:

		debit	(decrease) through	(decrease) in regulatory	IFRS 14 IE5, example:
ifrs-full	IncreaseDecrea				ory Drafter al Account Debit Balances
ifrs-full	IncreaseDecrea	i <b>St Thuratigh</b> ∏ran credit	s <b>fires ad</b> bisposa (decrease) through transfers to disposal groups, regulatory deferral account credit balances	<b>ChappeRegud</b> at (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]	oryDrafileralAccountCreditBalances IFRS 14 IE5, example: IFRS 14 33 a iii
ifrs-full	IncreaseDecrea	i <b>S≪Thuratúgin</b> Ţran debit	s <b>facsPase</b> pertyPl (decrease) through transfers, property, plant and equipment	a <b>TheridErpaipme</b> (decrease) in property, plant and equipment resulting from transfers. [Refer: Property, plant and equipment]	practice: IAS 16 73 e
			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

			transfers to disposal groups, regulatory deferral account debit balances	deferral account debit balances resulting from transfers to disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account debit balances]	IFRS 14 33 a iii	
ifrs-full	IncreaseDecrea	s <b>&amp; Thuratigh</b> nŢran credit	slite Teastatutory (decrease) through transfer to statutory reserve, equity	Reservacerease (decrease) in equity resulting from transfers to a statutory reserve. [Refer: Statutory reserve]	common practice: IAS 1 106 d	
ifrs-full	IncreaseDecrea	s <b>&amp; Thmanigh</b> n,∏rea credit	s <b>IngGase</b> eTrans (decrease) through treasury share transactions, equity	a <b>Theris</b> crease (decrease) in equity resulting from treasury share transactions. [Refer: Equity; Treasury shares]	disclosure: IAS 1 106 d	
ifrs-full	IncreaseInFair	V <b>XI utativácius</b> m, rem debit	e <b>htteres</b> totchang fair value	allne / anhtopoletUn of increase in	o <b>ðisærleðablæl</b> nput IFRS 13 93 h	sToReflectReasonab
			measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	the fair value measurement of assets due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	ii	

ifrs-full	IncreaseInFair	Valute Materian prem	e <b>htDea</b> stoinhang		obisserteesbakeInputsToReflectReasonat
		credit	fair value	of increase in	IFRS 13 93 h
			measurement	the fair value	ii
			due to change	measurement	
			in multiple	of the entity's	
			unobservable	own equity	
			inputs to	instruments	
			reflect	due to a	
			reasonably	change in	
			possible	multiple	
			alternative	unobservable	
			assumptions,	inputs to reflect	
			entity's	reasonably	
			own equity instruments	possible	
			Illsuuments	alternative	
				assumptions.	
				-	
frs-full	IncreaseInFair				biservesbleenputsToReflectReasonal
		credit	fair value	of increase in	IFRS 13 93 h
			measurement	the fair value	11
			due to change	measurement	
			in multiple	of liabilities	
			unobservable	due to a	
			inputs to reflect	change in	
			reasonably	multiple unobservable	
			possible	inputs to	
			alternative	reflect	
			assumptions,	reasonably	
			liabilities	possible	
				alternative	
				assumptions.	
frs-full	Increase In Fair		alet Dese Tes Cile au s	-	a harmald a la guita Ta Dafi a at Daga a ga
ITS-TUII	IncreaseInFair	Valueivaeusuirem	fair value	of increase in	<b>cserwabi</b> eInputsToReflectReasonal practice:
			measurement	the fair value	IFRS 13 93 h
			due to change	measurement	ii
			in multiple	of assets,	11
			unobservable	recognised	
			inputs to	in other	
			reflect	comprehensive	
			reasonably	income after	
			possible	tax, due to	
			alternative	a change	
			assumptions,	in multiple	
			recognised	unobservable	
			in other	inputs to	
			comprehensive	reflect	
			income, after	reasonably	
			tax, assets	possible	
			'		
				alternative assumptions.	

				[Refer: Tax income (expense)]	
ifrs-full	IncreaseInFair	VXI utelvateissmremetr	nteDeesterichans		obserwabileInputsToReflectReasonab
		fa m d ir u ir re p al a: re ir c ir ta o	air value neasurement lue to change n multiple nobservable nputs to eflect easonably oossible lternative ssumptions, ecognised n other ncome, after ax, entity's own equity nstruments	of increase in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a change in multiple	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFair	VXI de Watersmiremen	nterestericitane		obserwabileInputsToReflectReasonab
		fa m d ir u ir r c p al a: r c ir c ir c ir c ir ir c ir ir ir ir ir ir ir ir ir ir ir ir ir	air value neasurement lue to change n multiple nobservable nputs to eflect easonably oossible lternative .ssumptions, ecognised	of increase in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFair	VXI udelváteissouremeln	ntDeeScoichang		obserwabileInputsToReflectReasonab
			air value	of increase in	

iffs-full       IncreaseIn       fair value       of increase in the fair value       practice:         iffs-full       IncreaseInFair Value/Meissurement       in dia value       of increase in the fair value       practice:         iii       iii       iii       iii       iii       iii         iii       iii       own equity       instruments, recognised       instruments, recognised         in other       comprehensive       alternative       income       assumptions, recognised       due to a         in other       comprehensive       unobservable       inputs to       inputs to       income         if in other       comprehensive       income, unobservable       unobservable       unobservable       unobservable         in other       comprehensive       income, unobservable       unobservable       unobservable       inputs to         instruments       recognised       due to a       inputs to       reasonably       possible         instruments       possible       alternative       assumptions.       [Refer: Tax income (expense)]       reasumptions.         iffrs-full       IncreaseInFair       fair value       of increase in practice:       practice:         ifir value       of increase in the fair value       increase in the f	ifrs-full	IncreaseInFairVX	1 <b>uk:1/4t</b> iasourem	measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	IFRS 13 93 h ii
iffs-full       IncreaseInFair       VAluktMatasaurem       medue to change in multiple unobservable inputs to reasonably possible alternative assumptions, recognised in other comprehensive alternative assumptions, recognised in other comprehensive multiple income, before tax, entity's reflect income, before tax, entity's reflect income, before tax, entity's reflect instruments       ii it is in other comprehensive multiple inputs to reasonably possible alternative assumptions. [Refer: Tax income (expense)]	IIrs-Iuli	IncreaseInFairva	Intraction	fair value	of increase in	practice:
in multiple       of the entity's         unobservable       own equity         inputs to       instruments,         reflect       recognised         reasonably       in other         possible       comprehensive         alternative       income         assumptions,       before tax,         recognised       due to a         in other       change in         comprehensive       inputs to         income,       unobservable         before tax,       reasonably         reasonably       reasonably         in other       change in         comprehensive       multiple         unobservable       inputs to         reasonably       reasonably         possible       alternative         assumptions,       reasonably         reasonably       possible         alternative       assumptions.         [Refer: Tax       income         (expense)]       ifair value         fair value       of increase in       practice:         measurement       the fair value       IFRS 13 93 h						
inputs to       instruments,         reflect       recognised         reasonably       in other         possible       comprehensive         alternative       income         assumptions,       before tax,         recognised       due to a         in other       change in         comprehensive       multiple         income,       unobservable         before tax,       inputs to         reflect       reasonably         income,       unobservable         before tax,       inputs to         entity's       reflect         own equity       reasonably         possible       alternative         alternative       alternative         alternative       assumptions.         [Refer: Tax       income         (expense)]       fair value         fair value       of increase in         measurement       the fair value         interese in       practice:         IFRS 13 93 h       interest						11
ifrs-full       IncreaseInFair Valuet Matings         ifra-full       IncreaseInFair Valuet Matings         iffar value       of increase in practice:         imeasurement       increase in practice:         iffar value       of increase in practice:						
in other         possible       comprehensive         alternative       income         assumptions,       before tax,         recognised       due to a         in other       change in         comprehensive       multiple         income,       unobservable         before tax,       reflect         comprehensive       multiple         income,       unobservable         before tax,       reflect         own equity       reasonably         instruments       possible         alternative       assumptions.         [Refer: Tax       income         (expense)]       IncreaseInFair VAlueNAteissurem <chtopeasestofthang< th="">       dimeduntopletUnobsernableInputsToReflectReason         fair value       of increase in       practice:         measurement       the fair value       IFRS 13 93 h</chtopeasestofthang<>						
ifrs-full       IncreaseInFair V21/v21/v21/v21/v21/v21/v21/v21/v21/v21/v						
ifrs-full       IncreaseInFair Valuebyteixsurement       IncreaseInFair Valuebyteixsurement       IncreaseInFair Valuebyteixsurement       IncreaseInFair value       Increase In Fair value         ifrs-full       IncreaseInFair value       IncreaseInFair value       IncreaseInFair value       Increase In Fair value       Increase In Fair value         ifrs-full       IncreaseInFair value       Increase In Fair value         ifrs-full       IncreaseIn Fair value       Increase In Fair value						
ifrs-full       IncreaseInFair V21/v21/v21/v21/v21/v21/v21/v21/v21/v21/v						
in other       change in         comprehensive       multiple         income,       unobservable         before tax,       inputs to         entity's       reflect         own equity       reasonably         instruments       possible         alternative       assumptions.         [Refer: Tax       income         (expense)]       increaseInFair ValuetVateixsurem         fair value       of increase in         fair value       of increase in         measurement       the fair value         infsr 13       JRC						
ifrs-full       IncreaseInFair VXI uterVaterssurem       comprehensive income, unobservable income, inputs to entity's reflect       unobservable inputs to reflect         instruments       possible alternative assumptions. [Refer: Tax income (expense)]       Refer: Tax income (expense)]						
income,       unobservable         before tax,       inputs to         entity's       reflect         own equity       reasonably         instruments       possible         alternative       assumptions.         [Refer: Tax       income         income       (expense)]         ifrs-full       IncreaseInFair VXI ukt/Attissuremetht@reastorfihang         fair value       of increase in         measurement       the fair value         iters 13 93 h						
ifrs-full       IncreaseInFair VXI ukit/MetinsuremeInt@reasExxIIIhang       inputs to reflect reasonably reasonably possible alternative assumptions. [Refer: Tax income (expense)]         ifrs-full       IncreaseInFair VXI ukit/MetinsuremeInt@reasExxIIIhang       increase in fair value measurement       fair value measurement       of increase in the fair value in th				*		
ifrs-full       IncreaseInFair VXI ubl/Metrissurem       enteDreasEo(fihangetIndevented in the fair value measurement)       enteDreasEo(fihangetIndevented in the fair value measurement)         ifrs-full       IncreaseInFair VXI ubl/Metrissurem       enteDreasEo(fihangetIndevented in the fair value measurement)       of increase in practice:					inputs to	
instruments       possible         alternative       assumptions.         [Refer: Tax       income         (expense)]       (expense)]         ifrs-full       IncreaseInFair VXI utel/Metrosurement         fair value       of increase in practice:         measurement       the fair value         ifFRS 13 93 h				•		
ifrs-full       IncreaseInFair VXI ukl/Activation         ifrs-full       IncreaseInFair VXI ukl/Activation         enternative       assumptions.         ifra-full       IncreaseInFair VXI ukl/Activation         enternative       of increase in practice:         measurement       the fair value         ifrase in practice       increase in practice						
ifrs-full       IncreaseInFair VXI uterVAteixsmurem       enterverses       enterverses       enterverses       enterverses         ifrs-full       IncreaseInFair VXI uterVAteixsmurem       enterverses       enterverses       enterverses       enterverses         ifrs-full       IncreaseInFair VXI uterVAteixsmurem       enterverses       enterverses       enterverses       enterverses         ifrs-full       IncreaseInFair VXI uterVateixsmurem       enterverses       enterverses       enterverses         ifrs-full       IncreaseInFair VXI uterverses       enterverses       enterverses       enterverses         ifrs-full       IncreaseInFair VXI uterverses       enterverses       enterverses       enterverses				mstruments		
ifrs-full       IncreaseInFair VXI utelv4etxsurem       entEPeasScotthang       ellteVantopletUno       obserwabrieInputsToReflectReason         ifrs-full       IncreaseInFair VXI utelv4etxsurem       entEPeasScotthang       ellteVantopletUno       obserwabrieInputsToReflectReason         fair value       of increase in measurement       practice:       practice:						
ifrs-full     IncreaseInFair VXI utel/Vaterosourem     enterpression     enterpression     enterpression       fair value     of increase in measurement     practice: the fair value     practice: IFRS 13 93 h						
ifrs-full IncreaseInFair VXI utelv4eixsourem enter ent						
fair value of increase in practice: measurement the fair value IFRS 13 93 h						
measurement the fair value IFRS 13 93 h	ifrs-full	IncreaseInFairVX	I udelvate issurem			
				due to change	measurement	ii
in multiple of liabilities,						
unobservable recognised						

		reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFair			o <b>bserwabi</b> eInputsToReflectReasonab
		fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	of increase in the fair value	practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFair	fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or	dlhe/anhtopletUnd 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	o <b>bsenwabi</b> eInputsToReflectReasonab practice: IFRS 13 93 h ii

			tax, entity's own equity instruments	reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full			fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	of increase in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	obserwabileInputsToReflectReasonab practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairV		elnt@eastofihang fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	allhe Antioplet Une 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)]	o <b>bsenwabi</b> eInputsToReflectReasonab practice: IFRS 13 93 h ii
ifrs-full	IncreaseInFairV	X whe has had a source m	fair value	of increase in	o <b>bserwabi</b> eInputsToReflectReasonab practice:
			measurement	the fair value	

		in multiple of unobservable ow inputs to ins reflect reasonably in possible los alternative tax assumptions, a c recognised in in profit or un loss, before inp tax, entity's ref own equity reasinstruments po alternative alternative (ex	wn equity struments, cognised profit or ss before x, due to change multiple nobservable puts to flect asonably ossible ternative sumptions. Refer: Tax come xpense)]	IFRS 13 93 h ii
ifrs-full	IncreaseInFair V&IukivA			beserwabeleInputsToReflectReasonab
		measurement the due to change me in multiple of unobservable rec inputs to in reflect los reasonably tax possible a c alternative in assumptions, un recognised in in profit or loss, ref before tax, rea liabilities po alt	e fair value	practice: IFRS 13 93 h ii
ifrs-full				tingeloofuiabilitiesRecognisedInBusir
	credit	adjustments lia arising from rec passage in of time, co contingent thu liabilities ad recognised arisin business the	contingent abilities cognised a business ombination rough ljustments ising from e passage of me. [Refer:	IFRS 3 B67 c

				Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseThroug	g <b>MBdusintiss</b> Çom debit	blimaticase through business combinations, contract assets	in contract assets	example: IFRS 15 118 a
ifrs-full	IncreaseThroug	g <b>MBdusiratiss</b> Çom credit	blimaticase through business combinations, contract liabilities	in contract liabilities	example: IFRS 15 118 a
ifrs-full	IncreaseThroug	debit	dlindfusiseessCon through items acquired in business combination, regulatory deferral account debit balances	mbheathanResgula in regulatory deferral account debit balances resulting from items acquired in a business combination. [Refer: Business combinations [member]; Regulatory deferral account debit balances]	atxayıDelterralAccountDebitBalances IFRS 14 33 a iii

ifrs-full	IncreaseThrou	g Mtennatiosume	dlmBeasseessCor	n <b>EheathonRasg</b> ul:	atoxayDelerralAccountCreditBalance
		credit	through items assumed in business combination, 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	IncreaseThrou	g <b>XNewatéas</b> esLi	a hiditions Arising	FTdues Fripagasies g	Aeximitide IAS
		credit	through new leases, liabilities arising from financing activities	in liabilities arising from financing activities resulting from new leases. [Refer: Liabilities arising from financing activities]	7 A Statement of cash flows for an entity other than
ifrs-full	IncreaseThrou	g XOrliginiationO	Pucchase Expos	uFerEcificectateR is!	kexalnqaleCommitmentsAndFinancia
		credit	through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	in exposure to credit risk on loan commitments and financial guarantee contracts resulting from origination or purchase. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	IFRS 7 IG20B, example: IFRS 7 35I a, example: IFRS 7 35H
ifrs-full	IncreaseThroug	g <b>XOrligintiati</b> onOr debit	r <b>Puccease</b> Financ through	iah&sistetsease	example: IFRS 7

		origination or purchase, financial assets	assets resulting from origination or purchase. [Refer: Financial assets]	IG20B, example: IFRS 7 35I a, example: IFRS 7 35H
ifrs-full	IncrementalFairXalue&iranted	<b>NodifiendSita</b> leba fair value granted, modified share-based payment arrangements	ascal PaymentArn 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]]	atigelosents: IFRS 2 47 c ii
ifrs-full	Indemnification <b>X</b> sists Recognide bit	shulle soft assets recognised as of acquisition date	itibeDatount 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	IndicationOfHoteFrequentlyH	edgdigRichtions of how frequently hedging relationships		idiædøsmdæestarte IFRS 7 23C b iii

		are discontinued and restarted	the hedging relationships are discontinued and restarted.	
ifrs-full	IndicationOfOthexFormsOf	of other forms of government assistance with direct benefits for entity	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]	IAS 20 39 b
ifrs-full	IndicationOfUntertaintiesO	of Aniodictation fing uncertainties of amount or timing of outflows, contingent liabilities	gOffOutflowsCon 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]]	n <b>tlisgebosfLuie</b> bilities IAS 37 86 b
ifrs-full	IndicationOfUntextaintiesO	DfA <b>hindicta</b> DicTrinofny uncertainties of amount or timing of outflows, contingent liabilities in business combination	<b>gOffO</b> utflowsCon description of an indication of the uncertainties relating to the amount or timing of any outflow of economic	n <b>tlisgeostLie</b> bilitiesInBusinessCombir IFRS 3 B67 c, disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B64 j i

			benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	IndicationOfUntextaintiesOfA	nhodictQioTritofng uncertainties of amount or timing of outflows, other provisions	<b>OffO</b> utflowsOth description of an indication of the uncertainties relating to the amount or timing of outflows of economic benefits for other provisions. [Refer: Other provisions]	echiBedovsisiiteens IAS 37 85 b
ifrs-full	IndividualAsseta®isCashgenera	tingivintta xis assets or cash- generating units [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 36 130
ifrs-full	IndividualAssets@rolashgenera	tingividtsMeml assets or cash- generating units [member]	Effhis member stands for individual assets or cash- generating units. [Refer: Cash- generating	disclosure: IAS 36 130

				units [member]]	
ifrs-full	IndividualAsse	t <b>a®is</b> Cashgenera	ttingsbinitsWithS generating units [axis]	ighificaistAmou of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	utionatevillOrIntangibleAssetsWi IAS 36 134
ifrs-full	IndividualAsse	t <b>s@r6lash</b> genera	ttingbhitsWithS generating units [member]	ighisicaettAverous 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.	ndf@flosondewillOrIntangibleAssetsWi IAS 36 134
ifrs-full	IndividuallyIns	i <b>gæiñbæn</b> tCount	drpärtidslålemb insignificant counterparties [member]	eff his member stands for individually insignificant parties to the transaction other than the entity.	disclosure: IFRS 7 B52
ifrs-full	InflowsOfCash	EXa <b>tulatiost</b> ing debit	Abtfloticssof cash from investing activities	The cash inflow from investing activities.	common practice: IAS 7 16
ifrs-full	InformationAb	c <b>tættű billatek</b> ralHe	Ith As Section ty An about collateral held as security and other credit enhancements	disclosure of information about the collateral held as	ndiaudoauratsForCreditimpairedFinar IFRS 7 35K c

			for credit- impaired financial assets [text block]	other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit- impaired at the reporting date.	
ifrs-full	InformationAb	det Consequence	ekotokompli	a <b>hofe)Wint</b> HtFouterr	allydhopossedCapitalRequirements
			about consequences of non- compliance with externally imposed capital requirements	about the consequences of non- compliance with externally imposed capital requirements. [Refer: Capital requirements [member]]	IAS 1 135 e
ifrs-full	InformationAb	ctet ContingentA	sets That Disclo	sufels NatiBnact	cable osure:
			about contingent assets that disclosure is not practicable	about the fact that the disclosure of information related to possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly	IAS 37 91

			within control of the entity is not practicable.	
ifrs-full	InformationAb	i about about contingent liabilities that disclosure is not practicable	is <b>blósumatsiNio</b> tPr about the fact that the disclosure of information related to contingent liabilities is not practicable. [Refer: Contingent liabilities [member]]	ratiticktokere: IAS 37 91
ifrs-full	InformationAb tettf:Heldit@ualit	ty <b>OfOrentAtion</b> Past about credit quality of neither past due nor impaired financial assets [text block]	Difee NorImpaired 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]	edfinatosinteAssets IFRS 7 36 c – Expiry date 2021-01-01
ifrs-full	InformationAb	ty <b>OfReinasionance</b> about credit quality of reinsurance contracts held that are assets	about the credit quality of reinsurance contracts	IFRS 17 131 b – Effective
ifrs-full	InformationAbdetCreditRiskE	x <b>þrísuræltiloe</b> rent about credit	t <b>limForanatiad</b> Ass about the	ettiEtdosnibedInParagraph39EaOfIFF IFRS 4 39G

		described in paragraph 39E(a) of IFRS 4	credit risk exposure, including significant credit risk concentrations, inherent in the financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	InformationAbo	about effect of regulatory frameworks in which entity operates	olkfortWahiohEnt about the effect of the regulatory frameworks in which the entity operates.	tidis@josnates IFRS 17 126 – Effective 2021-01-01
ifrs-full		about entity's definitions of default	about an entity's definitions of default, including the reasons for selecting those definitions.	disclosure: IFRS 7 35F b
ifrs-full		about exposure arising from leases not yet commenced to which lessee is committed	about the lessee's exposure arising from leases not yet commenced to which the lessee is committed.	encoadfipNet/hichLesseeIsCommitted IFRS 16 59 b iv
ifrs-full	InformationAb		sIngomontEmbed about	ddexdDesuivativesContainedInHostIns IFRS 4 39 e

		exposures to market risk arising from embedded derivatives contained in host insurance contract	exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value. [Refer: Derivatives [member]; At fair value [member]]	– Expiry date 2021-01-01
ifrs-full	InformationAbctattGroupsOrPc			Wille Pastice lar Features That Could Af
		about groups or portfolios of financial instruments with particular features that could affect large portion of that group	about groups or portfolios of financial instruments with particular features that could affect a large portion of that group, such as concentration to particular risks.	IFRS 7 B8H
ifrs-full	InformationAbateMtlbloElesign	a <b>tedRiskation</b> po about how	n <b>Eht</b> RelatesToH disclosure of	edigetilsemeinItsEntiretyExplanatory IFRS 7 22C b
		designated risk component relates to hedged item in its entirety [text block]	information about how the designated risk component relates to the hedged item in its entirety. [Refer: Hedged items [member]]	

ifrs-full	InformationAb dettd block tityD	Atterion in att Brisk (	TimponentDesi	gdisteldAssHedgedItemExplanatory
		about how entity determined risk component designated as hedged item [text block]	disclosure of information about how the entity determined the risk component designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole). [Refer: Hedged items [member]]	IFRS 7 22C a
ifrs-full	InformationAbctatiflowExpecte	d Gasta Dati Stow		DrRssdoschaseWasDetermined
		about how expected cash outflow on redemption or repurchase was determined	about how the	
ifrs-full	InformationAbdatatelowExpecte			
		about how expected volatility was determined,	about how the expected volatility used for pricing share options	IFRS 2 47 a ii

		share options granted	granted was determined, including an explanation of the extent to which expected volatility was based on historical volatility.	
ifrs-full	InformationAb ctextelowFairV			
		about how fair value was measured, share options granted	share options granted was measured.	IFRS 2 47 a
ifrs-full	InformationAbctattflowFairW			stischoleNarketOtherEquityInstrum
		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 2 47 b i
ifrs-full	InformationAbdattitlowLesso	r <b>ManfægensRiok</b> As	socfored MithRig	ghisherstationsInUnderlyingAssets
		about how lessor manages risk associated with rights it retains in underlying assets	about how the lessor manages the risk associated with the rights it retains in underlying assets.	IFRS 16 92 b
ifrs-full	InformationAb datated ow Maxin			tdls:StrsucterredEntitiesIsDetermined
		about how maximum exposure to loss from interests in structured	about how the amount that best represents the entity's maximum exposure to	IFRS 12 29 c

		entities is determined	loss from its interests in structured entities is determined. [Refer: Maximum exposure to loss from interests in structured entities]	
ifrs-full	InformationAbctatellowMaxim	uln Forpostice Tol about how maximum exposure to loss from continuing involvement is determined	<b>Jos Sos Diatkiom</b> inclusion 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	InformationAbdutatiesseesExpo	stufeAniatingFro about lessee's	nhiFiotenationOpt	iensAmpleTerminationOptions IFRS 16 59 b
		exposure arising from extension options and termination options	lessee's exposure arising from extension options and termination options.	ii
ifrs-full	InformationAbdatatesseesExpo	AnfoAnistingFro about lessee's exposure arising from residual value guarantees	nhResiduatily/alue about the lessee's exposure arising from residual value guarantees. Residual	e Gruarapitzes IFRS 16 59 b iii

			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	InformationAbdetMtesseesExp	sufeAniatingFro about lessee's	nhNanialahibæase about the	<b>Paxamente</b> s IFRS 16 59 b
		exposure arising from variable lease payments	lessee's exposure arising from variable lease payments. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencemen date, other than the passage of time.	i
ifrs-full	InformationAbctatkMajorCusto	n <b>lerfs</b> ormation about major customers	Information about the entity's major customers	disclosure: IFRS 8 34

			and the extent of the entity's reliance on them.	
ifrs-full	InformationAbctetMarketForF	in <b>lanioiahlatisor</b> ume about market for financial instruments	entreformation 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	InformationAbctetNatureOfLe	essections about nature about nature of lessee's leasing activities	tiviforsmation about the nature of the lessee's leasing activities.	example: IFRS 16 59 a
ifrs-full	InformationAbctetNatureOfLe	essonfshæmstingAct about nature of lessor's leasing activities	tikifiesmation about the nature of the lessor's leasing activities.	disclosure: IFRS 16 92 a
ifrs-full	InformationAb det DijectivesP	Polities:Antdonoce about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	dsufsfrortationnagi 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,	ngiSolitsus@bligationToRepurchaseO IAS 1 136A b

		including any changes from the previous period. [Refer: Financial instruments, class [member]]	
ifrs-full	InformationAbdeteRoter	ialExpositionTraffictureClasticOuntationsNoeR ath	wedtedInMeasurementOfLeaseI
		aboutabout theIFRSpotentiallessee'sexposure topotentialpotentialfuture cashexposure tooutflows notfuture cashreflected inoutflowsmeasurementthat are notof leasereflectedliabilityin themeasurementof the leaseliability.[Refer: Leaseliabilities]liabilities]	5 16 59 b
ifrs-full		relationship between disclosure of disaggregated revenue from and revenue for reportable segments [text block] text block] information for reportable segments. [text block] information for reportable segments. [Refer: Reportable segments [member]; Revenue from contracts with customers and revenue information for reportable segments. [Refer: Reportable segments [member]; Revenue from contracts with customers]	3 15 115
ifrs-full	InformationAbdut Restr	restrictions restrictions or covenants or covenants	aple: 5 16 59 c
		imposed by imposed by	

	leases on     leases on the       lessee     lessee.
ifrs-full	InformationAbctet&RiskManage about risk about risk management strategy for rights that lessor retains in underlying assets underlying assets, including any means by which the lessor reduces that risk.
ifrs-full	InformationAb ctutSaleAndLeas EbbaackTatiossacti dmsformation about sale and leaseback transactions transactions.
ifrs-full	InformationAb ctetSignificantJu digeomentsAmdA stationprintionMadelsebesemeniningThatEntityIsInvestr about about IFRS 12 9A significant significant judgements judgements and and assumptions made in determining that entity is that entity is that the investment entity is an entity investment entity. [Refer: Disclosure of investment entities [text block]]
ifrs-full	InformationAb ctext/ltimateRisk MfanagetitemtSt ThtégyhaRelation fileeHostginegRelationshipsThatEntity about about the IFRS 7 23C b ultimate risk ultimate risk i management management strategy in strategy in relation to hedging relationships relationships that entity that the entity frequently frequently resets resets.
ifrs-full	InformationAbctettWhereUserOffifioamatialStaterhefitsGiatiObtaindAscylBsubleclyAvailableIFRS9Inform about where about where a user of a user of

		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	InformationAbctettWhetherAnc	HoforEmationte	- AbsfforDistposeO	<b>Hisalosial</b> Enstruments
		about whether and how entity intends to dispose of financial instruments	about whether and how the entity intends to dispose of financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]	
ifrs-full	InformationHo <mark>vt<del>d</del>xt</mark> irValueWas	WrefaxumediOther how fair value was measured, other equity instruments granted	Hquidty has to mmer about how the weighted average fair value at the measurement date of other equity instruments granted (ie other than share options) was measured.	n <del>dsignasstad</del> : IFRS 2 47 b
ifrs-full	InformationOn <b>Hexit</b> ysWriteoff	Polfoymation on entity's	Information on an entity's	disclosure: IFRS 7 35F e

			write-off policy	write-off policy, including the indicators that there is no reasonable expectation of recovery and information about the policy for financial assets that are written- off but are still subject to enforcement activity.	
ifrs-full	InformationOn	<b>text</b> EntityAppl			ndis BSSTreFinancial Assets Whose Cla
			on how entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9	on how the entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as a result of applying IFRS 9.	IFRS 7 42J a
ifrs-full	InformationOn	<b>text</b> EntityDete	r <b>InficechEbiatiF</b> ina	n <b>n i falı Arsa ti tsı A</b> re	CdisditisupairedFinancialAssets
			on how entity determined that financial assets are credit- impaired financial assets	on how an entity determined that financial assets are credit- impaired financial assets.	IFRS 7 35F d
ifrs-full	InformationOn	<b>text</b> EntityDete			ndiscialsinstrumentsHasIncreasedSigr
			on how entity determined whether credit risk of financial instruments has increased significantly	on how an entity determined whether the credit risk of financial instruments has increased significantly	IFRS 7 35F a

		since initial recognition	since initial recognition, including if and how: (a) financial instruments are considered to have low credit risk; and (b) the presumption that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 days past due, has been rebutted. [Refer:	
			Credit risk [member]]	
ifrs-full	InformationOn Hext Entity	yRede <b>Sigformed</b> Finance on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17	iahAkssetaWolmose	CliasedificateionHasChangedOnInitiall IFRS 17 C33 a – Effective 2021-01-01
ifrs-full	InformationOn Hext Incres	menta IFrforValuistoran on how incremental fair value granted was measured, modified share-based payment arrangements	teditional feature about how the incremental fair value granted was measured for modified share-based payment arrangements. [Refer: Incremental	d <b>i foldi find</b> SharebasedPaymentArrar IFRS 2 47 c iii

				fair value	
				granted,	
				modified	
				share-based	
				payment	
				arrangements;	
				Share-based	
				payment	
				arrangements	
				[member]]	
· C C 11		т <i>а</i> , т, , , , ,			
ifrs-full	InformationOn	<b>Hew</b> Instrument		on how the	tllixxslesWhereMeasuredOnCollectivel IFRS 7 35F c
			on how		IFKS / 33F C
			instruments	instruments	
			were grouped	were grouped	
			if expected	if expected	
			credit	credit	
			losses were	losses were	
			measured on	measured on	
			collective	a collective	
			basis	basis.	
ifrs-full	InformationOn	HentRequireme	n <b>ltsforn/atidi</b> fica	tlonf@ffatintractu	alliGakhsEhewsOfFinancialAssetsHav
		1	on how	on how the	IFRS 7 35F f
			requirements	requirements	
			for	for the	
			modification	modification	
			of contractual	of contractual	
			cash flows	cash flows	
			of financial	of financial	
			assets have	assets have	
			been applied	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	
	1				
				that the loss	
				that the loss allowance	

ifrs-full	InformationWhe	<b>tekte</b> rAndHowE	whether and	about whether	rdiscliostore/easurementOfFairValueO IFRS 2 47 b ii
			how expected dividends were	and how expected dividends	
			incorporated into	were incorporated	
			measurement of fair value,	into measurement	
			other equity	of fair value	
			instruments granted	for other equity	
				instruments granted	
				(ie other than share options).	
ifrs-full	InformationWhat	<b>teke</b> rAndHow(	) TheoFrenttines We	- ,	Indis Allesssurement Of Fair Value Other E
			whether and how other features were incorporated into measurement	about whether and how other features of other equity instruments granted	

		instruments granted	than share options) were incorporated into the measurement of fair value of these equity instruments.	
ifrs-full	Information Whether And How	whether and	about whether	
		how other features were incorporated into measurement of fair value, share options granted	and how other features of option grant (such as a market condition) were incorporated into the measurement of the fair value of options granted.	iii
ifrs-full	InformationWh <b>eeke</b> rEntityCor	m <b>þifædi WathA</b> nyl 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]]	
ifrs-full	InformationWheekerRecovera	b levfonouanticonf As whether	sslæt foFianiat WohueL about	atissClosstsfarSellOrValueInUse IAS 36 130 e
		recoverable amount of asset is fair value less costs of disposal or value in use	whether the recoverable amount of an asset (cash- generating unit) is its fair value less costs of disposal or its	

				value in use. [Refer: Cash- generating units [member]]	
ifrs-full	InitiallyApplied	d <b>a FR</b> SsAxis	Initially applied IFRSs [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 8 28
ifrs-full	InitiallyApplie	differ State of the second	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	InputsToMetho	adastiiksedToMeas	ulreplitestractsWi methods used to measure contracts within scope of IFRS 17 [axis]	thimSaspeOfIFF of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	<b>Rikēloxir</b> e: IFRS 17 117 a – Effective 2021-01-01
ifrs-full	InputsToMetho	otselstateToMeas		t <b>FiniScope(De</b> FF stands for the	

			to measure contracts within scope of IFRS 17 [member]	inputs to the methods used to measure contracts within the scope of IFRS 17. It also represents the standard value for the "Inputs to methods used to measure contracts within scope of IFRS 17" axis if no other member is used.	a – Effective 2021-01-01
ifrs-full	InputToMethod	d & s&AT initeteentur	doputractsWith method used to measure contracts within scope of IFRS 17	iiiSeopelOtIbiRS an input to a method used to measure contracts within the scope of IFRS 17.	Hisclosure: IFRS 17 117 a – Effective 2021-01-01
ifrs-full	InsuranceCont	r <b>a</b> odisAxis	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	InsuranceCont	raaxiisByCompon	elmtsuArainsce contracts by	The axis of a table defines the	disclosure: IFRS 17 100 c – Effective

		components [axis]	relationship between the domain members or categories in the table and the line items or concepts that complete the table.	2021-01-01, disclosure: IFRS 17 101 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01
ifrs-full	InsuranceContr <b>antsBy</b> Grompon	elmsilvfamber contracts by components [member]	This member stands for all insurance contracts when disaggregated by components, ie the estimates of the present value of the future cash flows, the risk adjustment for non- financial risk and the contractual service margin. This member also represents the standard value for the "Insurance contracts by components" axis if no other member is used. [Refer: Insurance contracts [member]]	disclosure: IFRS 17 100 c – Effective 2021-01-01, disclosure: IFRS 17 101 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01
ifrs-full	InsuranceContr <b>axis</b> ByRemaini	ngSorarrageAnd contracts by remaining coverage and incurred claims [axis]	<b>Hoursets</b> Claims of a table defines the relationship between the domain members or	Aisislosure: IFRS 17 100 – Effective 2021-01-01

ifrs-full	InsuranceContrantsBly&remain	ngSorarrageAnd contracts by remaining coverage and incurred claims [member]	categories in the table and the line items or concepts that complete the table. IFIeisrredGlaims 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]]	Mischbaure: IFRS 17 100 – Effective 2021-01-01
ifrs-full	InsuranceContr <b>antshise</b> edMem	Hensurance contracts issued [member]	This member stands for insurance contracts issued. [Refer: Insurance contracts [member]]	disclosure: IFRS 17 98 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 131 a – Effective 2021-01-01, disclosure: IFRS 17 132

				b – Effective 2021-01-01
InsuranceCont	rætisistanet/That. debit	Aires Area te contracts issued that are assets	The amount of insurance contracts issued that are assets. [Refer: Assets; Insurance contracts issued [member]]	disclosure: IAS 1 54 da – Effective 2021-01-01, disclosure: IFRS 17 78 a – Effective 2021-01-01
InsuranceCont	rð Kisi stanet (That, credit	Airesuitabidities contracts issued that are liabilities	The amount of insurance contracts issued that are liabilities. [Refer: Liabilities; Insurance contracts issued [member]]	disclosure: IAS 1 54 ma – Effective 2021-01-01, disclosure: IFRS 17 78 b – Effective 2021-01-01
InsuranceCont	ræktisIsitalhitlityAs credit	s <b>h</b> tsurance contracts liability (asset)	The amount of insurance contracts liability (asset). [Refer: Assets; Liabilities; Insurance contracts [member]]	disclosure: IFRS 17 99 b – Effective 2021-01-01
InsuranceCont	ræktisilsitalbitlityAs credit	contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance	of the insurance contracts liability (asset) at the date of the change of the basis of disaggregation of insurance finance income (expenses)	IFRS 17 113 c – Effective 2021-01-01
	InsuranceCont	debit debit InsuranceContraXtisIstanet/That. credit InsuranceContraXtisIstanit ityAs credit	InsuranceContractisistanet/That Aresluiabidities         InsuranceContractisistanet/That Aresluiabidities         credit       contracts         issued that         are liabilities         InsuranceContractisistanet/That Aresluiabidities         credit       contracts         issued that         are liabilities         InsuranceContractisistanet/ItityAssEntsurance         credit       contracts         liability         (asset)         InsuranceContractisistanet/ItityAssEntsurance         credit       contracts         liability         (asset)         InsuranceContractisistanet/ItityAssEntsAttPattsOfCh         credit       contracts         liability         (asset)       contracts         liability       (asset) at date         of change,       contracts         with direct       participation         features for       which entity         changed       basis of         disaggregation       disaggregation	debitcontracts issued that are assetsof insurance contracts issued that are assets.InsuranceInsuranceInsuranceInsurance contracts issued (member]]Insurancecreditcontracts issued that are liabilitiesThe amount of insurance contracts issued that are liabilitiesInsurancecreditcontracts issued that are liabilitiesThe amount of insurance contracts issued that are liabilitiesInsurancecreditcontracts issued that are liabilitiesThe amount of insurance contracts issued that are liabilities; Insurance contracts issued (member]]Insurancecontracts issued (member]]The amount of insurance contracts issued (member]]Insurancecontracts issued (asset)The amount of insurance contracts issued (asset)Insurancecreditcontracts (asset)The amount of insurance contracts iability (asset)Insurancecreditcontracts (asset)Insurance (contracts (asset), [Refer: Assets; Liabilities; Insurance contracts (asset) at the with direct participation changed of insurance (asset) at the with direct date of the participation change of the basis of disaggregation of insurance (casgergation of insurance (expenses)

		(expenses) between profit or loss and other comprehensive income	participation features to which the change applied. [Refer: Insurance contracts liability (asset)]	
ifrs-full	InsuranceContract	Types of insurance contracts [member]	This member stands for contracts under which one party (the insurer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder. It also represents the standard value for the "Types of insurance contracts" axis if no other member is used.	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01

ifrs-full	InsuranceContrantsivbernber20		This member	disclosure:
		contracts	stands for	IFRS 17 100
		[member]	contracts	c – Effective
			under which	2021-01-01,
			one party	disclosure:
			(the issuer)	IFRS 17 101
			accepts	– Effective
			significant	2021-01-01,
			insurance risk	
			from another	IFRS 17 106
			party (the	– Effective
			policyholder)	2021-01-01,
			by .	disclosure:
			agreeing to	IFRS 17 107
			compensate	– Effective
			the	2021-01-01, disclosure:
			policyholder	IFRS 17 109
			if a specified uncertain	– Effective
			future event	2021-01-01
			(the insured	2021-01-01
			event)	
			adversely	
			affects the	
			policyholder.	
			All references	
			in IFRS 17	
			to insurance	
			contracts also	
			apply to: (a)	
			reinsurance	
			contracts	
			held, except:	
			(i) for	
			references	
			to insurance	
			contracts	
			issued;	
			and (ii) as described in	
			paragraphs 60–70 of	
			IFRS 17; (b)	
			investment	
			contracts with	
			discretionary	
			participation	
			features	
			provided	
			the entity	
			also issues	
			insurance	
			contracts,	

except for the reference to insurance contracts in paragraph  $\hat{3}(c)$  of IFRS 17 and as described in paragraph 71 of IFRS 17. An investment contract with discretionary participation features is a financial instrument that provides a particular investor with the contractual right to receive, as a supplement to an amount not subject to the discretion of the issuer, additional amounts: (a) that are expected to be a significant portion of the total contractual benefits; (b) the timing or amount of which are contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the returns on a specified

been applied. – Effective Premium 2021-01-01, allocation disclosure: approach is IFRS 17 109 an approach, – Effective described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of	ifrs-full	InsuranceCont	rantsObkerThan	<b>Those Tarte</b> hich I 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	2021-01-01, disclosure: IFRS 17 109 – Effective
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			insurance contracts.	
ifrs-full	InsuranceContrationateAre. debit	Assettssurance 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	InsuranceContractiviStantA,re.	Lia <b>diiisties</b> nce 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	InsuranceContrantsTb&Vhich			
		contracts to which premium allocation approach has been applied [member]	stands for insurance contracts to which the premium allocation approach has been applied. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.	IFRS 17 100 c – Effective 2021-01-01
ifrs-full	InsuranceExpenXeduration, debit	Insurance expense	The amount of expense arising from purchased insurance.	common practice: IAS 1 112 c

ifrs-full	InsuranceFinar	<b>Xelducratio</b> Exper	n <b>&amp;es</b> urance	The	disclosure:
		credit	finance	amount that	IFRS 17 110
			income	comprises	– Effective
			(expenses)	the change in	2021-01-01
				the carrying	
				amount of	
				the group of	
				insurance	
				contracts	
				arising from:	
				(a) the effect	
				of the time value of	
				money and	
				changes in	
				the time value	
				of money;	
				and (b) the	
				effect of	
				financial risk	
				and changes	
				in financial	
				risk; but (c)	
				excluding any	
				such changes	
				for groups	
				of insurance	
				contracts	
				with direct	
				participation	
				features	
				that would adjust the	
				contractual	
				service	
				margin but	
				do not do	
				so when	
				applying	
				paragraphs	
				45(b)(ii),	
				45(b)(iii),	
				45(c)(ii) or	
				45(c)(iii) of	
				IFRS 17.	
ifrs-full	InsuranceFinar	ceIncomeExper		nceContractsIss	uedExcludedFromProfitOrLossAbst
			finance		
			income		
			(expenses)		
			from		
			insurance		
			contracts		

			issued excluded from profit or loss [abstract]		
ifrs-full	InsuranceFinar	n & IdharatieExper		n <b>Eb</b> <i>C</i> <b>antracts</b> Iss of insurance finance income (expenses) from insurance contracts issued that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified subsequently to profit or loss, before tax. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	udidElocsluidedFromProfitOrLossThat IAS 1 91 b – Effective 2021-01-01, disclosure: IFRS 17 80 b – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
ifrs-full	InsuranceFinar			n <b>The antracts</b> Iss of insurance finance income (expenses) from insurance contracts issued that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified	- Effective 2021-01-01, disclosure: IFRS 17 80 b - Effective 2021-01-01, disclosure: IFRS 17 90 - Effective 2021-01-01

				subsequently to profit or loss, net of tax. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]		
ifrs-full	InsuranceFinar				udisklæsogenisedl	nProfitOrLoss
		credit	finance income (expenses) from insurance contracts issued recognised in profit or loss	of insurance finance income (expenses) from insurance contracts issued that is recognised in profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	IAS 1 82 bb – Effective 2021-01-01, disclosure: IFRS 17 80 b – Effective 2021-01-01	
ifrs-full	InsuranceReve	n¥eduration, credit	Insurance revenue	The amount of revenue arising from the groups of insurance contracts issued. Insurance revenue shall depict the provision of coverage and other services arising from the group of insurance contracts at an amount that reflects the	disclosure: IAS 1 82 a ii – Effective 2021-01-01, disclosure: IFRS 17 80 a – Effective 2021-01-01, disclosure: IFRS 17 106 – Effective 2021-01-01	

				consideration to which the entity expects to be entitled in exchange for those services. [Refer: Insurance contracts issued [member]; Revenue]	
ifrs-full	InsuranceReve	nueAbstract	Insurance revenue [abstract]		
ifrs-full	InsuranceReve	nXeeAultationionO credit	f <b>RisttianCe</b> fPrem revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows	nilihesaihaukutlate of insurance revenue recognised in the period related to the allocation of the portion of the premiums that relate to the recovery of insurance acquisition cash flows. [Refer: Insurance revenue; Increase (decrease) through insurance acquisition cash flows, insurance acquisition cash flows, insurance acquisition cash flows, insurance acquisition cash flows, insurance	e <b>TisR texture</b> ryOfInsuranceAcquisition IFRS 17 106 b – Effective 2021-01-01
ifrs-full	InsuranceReve	nXeeAmaøientsRe credit	dtisgfinChange revenue, amounts relating to changes in liability for remaining coverage	sTiHeiabilityfforI of insurance revenue recognised in the period related to the changes in the liability	Refinationing:Coverage IFRS 17 106 a – Effective 2021-01-01

				for remaining coverage. [Refer: Insurance revenue; Net liabilities or assets for remaining coverage excluding loss component [member]]	
ifrs-full	InsuranceReve	nueAmountsRe	atisgfinChange revenue, amounts relating to changes in liability for remaining coverage [abstract]	sInLiabilityForI	RemainingCoverageAbstract
ifrs-full		credit	revenue, change in risk adjustment for non- financial risk	of TherifinannialR 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	InsuranceReve	nXectiontionțualS credit	Sensiaral MarginR revenue, contractual service margin recognised in profit or	eEbgraisredInPro of insurance revenue recognised in the period related to the contractual	f <b>iti@tlosssB</b> æcauseOfTransferOfServ IFRS 17 106 a iii – Effective 2021-01-01

			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	InsuranceReve	n <b>XedInsatia</b> nçeSe credit	r <b>lisuExpensesIn</b> revenue, insurance service expenses incurred during period measured at amounts expected at beginning of period	biline additional generation of 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 service expenses from insurance contracts issued]	ediodi/karauredAtAmountsExpected. IFRS 17 106 a i – Effective 2021-01-01
ifrs-full	InsuranceRisk	Maanbber	Insurance risk [member]	This member stands	disclosure: IFRS 17 124

				for risk, other than financial risk, transferred from the holder of a contract to the issuer. [Refer: Financial risk [member]]	<ul> <li>Effective</li> <li>2021-01-01,</li> <li>disclosure:</li> <li>IFRS 17 125</li> <li>Effective</li> <li>2021-01-01,</li> <li>disclosure:</li> <li>IFRS 17 127</li> <li>Effective</li> <li>2021-01-01,</li> <li>disclosure:</li> <li>IFRS 17 128</li> <li>a i – Effective</li> <li>2021-01-01</li> </ul>
ifrs-full	InsuranceServi	c <b>&amp;Fdupentixes</b> ,Fron	nInsuranceCont service expenses from insurance contracts issued	r <b>Tetes Issneut</b> ht of expenses arising from a group of insurance contracts issued, comprising incurred claims (excluding repayments of investment components), other incurred insurance service expenses, amortisation of insurance acquisition cash flows, changes that relate to past service and changes that relate to future service. [Refer: Insurance contracts issued [member]]	disclosure: IAS 1 82 ab – Effective 2021-01-01, disclosure: IFRS 17 80 a – Effective 2021-01-01
ifrs-full	InsuranceServi	c <b>&amp;Rdsstalt</b> ion, credit	Insurance service result	The amount comprising insurance revenue and	disclosure: IFRS 17 80 a – Effective 2021-01-01

			insurance service expenses. [Refer: Insurance revenue; Insurance service expenses from insurance contracts issued; Income (expenses) from reinsurance contracts held, other than finance income (expenses)]	
ifrs-full	InsuranceServiceResultAb	stracInsurance service result [abstract]		
ifrs-full	IntangibleAsset <b>K</b> ain <b>Valu</b> ţU debit	asset fair value used as deemed cost	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	IntangibleAsset¥AimptaintdE debit	By Waytaffgidvlernme assets acquired by way of government grant	n <b>To</b> <i>ca</i> <b>nh</b> ount of intangible assets acquired through government grants. [Refer: Government	disclosure: IAS 38 122 c ii

ifrs-full		debit	assets acquired by way of government grant, fair value initially recognised	grants; Intangible assets other than goodwill] nifforanifAtFairV fair value of intangible assets acquired through government grants. [Refer: At fair value [member]; Government grants; Intangible assets other than goodwill]	adise losure: IAS 38 122 c i
ifrs-full	IntangibleAsse	t <b>3AindGao</b> t,dwill debit	Intangible assets and goodwill	The amount of intangible assets and goodwill held by the entity. [Refer: Goodwill; Intangible assets other than goodwill]	common practice: IAS 1 55
ifrs-full	IntangibleAsse	tsAndGoodwill	Albsarregible assets and goodwill [abstract]		
ifrs-full	IntangibleAsse	t <b>sændbæ</b> odwill	Matabgible assets and goodwill [member]	This member stands for intangible assets and goodwill. It also represents the standard value for the "Classes of intangible assets and goodwill" axis if no	common practice: IAS 38 118

ifrs-full	IntangibleAsset <b>3Mastaiat</b> ,Tol debit	assets material to entity	other member is used. [Refer: Goodwill; Intangible assets other than goodwill] 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	IntangibleAssetaMaterialTol	Ent <b>iltytAxgi</b> ble 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	IntangibleAssetsMathemalTol	Ent iltyttyftyftyftyftyftyftyftyftyftyftyftyft	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

			assets material to entity]	
ifrs-full	IntangibleAsset3OithettáFihanGo debit	okhtaihlgible assets other than goodwill	The amount of identifiable non-monetary assets without physical substance. This amount does not include goodwill. [Refer: Goodwill]	disclosure: IAS 1 54 c, disclosure: IAS 38 118 e
ifrs-full	IntangibleAssetsOtherThanGo	othtailigibteract assets other than goodwill [abstract]		
ifrs-full	IntangibleAsset3OthstaFihanGo debit	othtaillgible assets other than goodwill, revalued assets, at cost	Affine ant Attrost of 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]	D <b>fRxxlakurd</b> Assets IAS 38 124 a iii
ifrs-full	IntangibleAsset3OthettáFihanGo debit	othtaillgibleying. assets other than goodwill, revalued assets	Affhecent@fReval of intangible assets other than goodwill that are accounted for at revalued amounts. [Refer: Intangible assets	utideAosentse: IAS 38 124 a ii

			other than goodwill]	
ifrs-full	IntangibleAssetsOttimereFhanGo	okhtaihlðifeknber 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	IntangibleAsset <b>3Oithst</b> afihanGo credit	othtaihkibkaluati assets other than goodwill, revaluation surplus	ofilserephosint 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	IntangibleAsset <b>Piedgent</b> AsSec debit	unitarfgibleabili assets pledged as security for liabilities	it she amount of intangible assets pledged as security for liabilities. [Refer: Intangible assets other than goodwill]	disclosure: IAS 38 122 d

ifrs-full	IntangibleAsse	t <b>&amp;Rielatang</b> ,ToIns	u <b>lratacegGlobe</b> tract	s <b>Abquineollin</b> Bus	iexastiplenbinationsO	rPortfol
		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	IntangibleAsse	t <b>3Uindstarfit</b> eveloj debit	<b>Intan</b> tgible assets under development	The amount of intangible assets representing such assets under development. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 g	
ifrs-full	IntangibleAsse	tshämdleeDeveloj	hnemtyfbieber 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	IntangibleAsse	t <b>Wihstse</b> iFitleIsl debit	R <b>hstangdol</b> le assets whose	The amount of intangible assets whose	disclosure: IAS 38 122 d	

		title is restricted	title is restricted. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAsset3Witst debit	assets with 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	IntangibleAsset <b>aWis</b> th	Indefinite <b>Ustafiglbilte</b> Axi assets with indefinite useful life [axis]	s 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 With	kendefinite Untafiglbilke Men assets with indefinite useful life [member]	<b>n Be</b> is 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

				assets with indefinite useful life]	
ifrs-full	IntangibleExpl	o <b>XatiustaAnt</b> dEval debit	ulartiangAlshets 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	IntangibleExpl	o <b>matinb<i>é</i>mdEva</b> l	ulationgAsketsMo exploration and evaluation assets [member]	effibies 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	InterestCostsA	bstract	Interest costs [abstract]		
ifrs-full	InterestCostsC	aðði t <b>á lúsæti</b> ðon	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

				acquisition, construction or production of a qualifying asset and which form part of the cost of that asset.	
ifrs-full	InterestCostsIn	<b>CXirded</b> ation	Interest costs incurred	The amount of interest costs that an entity incurs.	common practice: IAS 1 112 c
ifrs-full	InterestExpens	eX duration, debit	Interest expense	The amount of expense arising from interest.	disclosure: IFRS 12 B13 f, disclosure: IFRS 8 23 d, disclosure: IFRS 8 28 e
ifrs-full	InterestExpens	e <b>Koffiratioc</b> ialLi debit	abilitiestNotAtF expense for financial liabilities not at fair value through profit or loss	alithéahmaðihmoug of interest expense for financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Interest expense; Financial liabilities]	h <b>HsofasûrE</b> dss IFRS 7 20 b
ifrs-full	InterestExpens	e <b>KndomatiNe</b> ţDef credit	i <b>het/Best</b> efitLial expense (income), net defined benefit liability (asset)	<b>iThy Ansert</b> ase (decrease) in the net defined benefit liability (asset) resulting from the passage of time. [Refer: Interest expense; Net defined benefit	disclosure: IAS 19 141 b

			liability (asset)]	
ifrs-full	InterestExpensetSudBaatkomans debit	And Destrdrafts 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	InterestExpensetStollBratidsn, 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	InterestExpensetOutBrationvings debit	s Interest expense on borrowings	The amount of interest expense on borrowings. [Refer: Interest expense; Borrowings]	common practice: IAS 1 112 c
ifrs-full	InterestExpensetionstrundebit	n <b>Enttslesst</b> ued 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	InterestExpenset®udDeptiositsFr debit	olimBanekts 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

ifrs-full	InterestExpenseØndDeptiosit,sFr	out the sector of the sector o	The amount	common
	debit	expense on deposits from customers	of interest expense on deposits from customers. [Refer: Interest expense; Deposits from customers]	practice: IAS 1 112 c
ifrs-full	InterestExpense <b>Øndfünati</b> tuialLi debit	abilitiesDesigna expense on financial liabilities designated at fair value through profit or loss	of interest expense on financial liabilities designated	IdomughProfitOrLos practice: IAS 1 112 c
ifrs-full	InterestExpensetOntFinationialLi debit	abititiestHeldFor expense on financial liabilities held for trading	of interest expense on	common practice: IAS 1 112 c
ifrs-full	InterestExpense®nllueatichiabi debit	li <b>fiets</b> rest expense	The amount of interest	disclosure: IFRS 16 53 b

			on lease liabilities	expense on lease liabilities. [Refer: Lease liabilities]	
ifrs-full	InterestExpense®n del	ebit	expense on liabilities due to central banks	nKhe 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	InterestExpense&m del	ebit	expense on other financial liabilities	The amount of interest expense on other financial liabilities. [Refer: Interest expense; Other financial liabilities]	common practice: IAS 1 112 c
ifrs-full	InterestExpense®n del	ebit	expense on repurchase agreements and cash collateral on securities lent	IChshCoolant of interest expense on repurchase agreements and cash collateral on securities lent. [Refer: Interest expense; Repurchase agreements and cash collateral on securities lent]	<b>Conservati</b> tiesLent practice: IAS 1 112 c
ifrs-full	InterestIncomeAnd		elmteFextFinancia income and interest expense for financial assets or	ılAssetsOrFinar	ncialLiabilitiesNotAtFairValueT

ifrs-full	InterestIncome		financial liabilities not at fair value through profit or loss [abstract]	A Shassified hat o	VitissloedretAmortisedCost
		credit	revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value	of revenue arising from interest recognised for assets reclassified out of fair value through profit or loss category into amortised cost or	IFRS 7 12C b
ifrs-full	InterestIncome	credit	ilsetdFestFinancia revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9	all/hesets/beolass of interest revenue (expense) recognised for financial assets that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]	i <b>flexdlotoivt</b> easuredAtAmortisedCost IFRS 7 42N b

ifrs-full	InterestIncome	E <b>X planse Re</b> çogn	ibetelFestFinanci	all lie binhitoes Rec	atisifieslineoMeasuredAtAmortised
		credit	revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9	of interest revenue (expense) recognised for financial liabilities that have been reclassified out of fair value through profit or loss	IFRS 7 42N b
ifrs-full	InterestIncome	EXordFuinantionalAs	s <b>Enst Mess</b> tsured At	AGhneoptniseed Gtost	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	EXordFunatriona,lAs			
		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	On <b>Avraitabl</b> efor credit	shhttfiestncialAs income on available-for- sale financial assets	setse amount of interest income on available-for- sale financial	common practice: IAS 1 112 c – Expiry date 2021-01-01

			assets. [Refer: Interest income; Financial assets available-for- sale]	
ifrs-full	InterestIncome On <b>CarshtAm</b> dBa credit	<b>killalast</b> esAtCo income on cash and bank balances at central banks	of interest	common practice: IAS 1 112 c
ifrs-full	InterestIncome <mark>O⁄n€asatAond</mark> Ca credit	shfitquestalents 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 On Detatlinestrum credit	ehttshlæsti 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 On Departicits, credit	Interest income on deposits	The amount of interest income on deposits. [Refer: Interest income]	common practice: IAS 1 112 c
ifrs-full	InterestIncomeOnHirraticin]As credit	s <b>&amp;tstDessig</b> natedA income on financial assets	(F <b>air Maloeif</b> thro of interest income on financial	ughfimóitOrLoss practice: IAS 1 112 c

			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	InterestIncomeC				common
		credit	income on financial assets held for trading	of interest income on financial assets held for trading. [Refer: Interest income; Financial assets at fair value through profit or loss, classified as held for trading]	practice: IAS 1 112 c
ifrs-full	InterestIncome			The amount	common
		credit	income on held-to- maturity investments	of interest income on held-to- maturity investments. [Refer: Interest income; Held-to- maturity investments]	practice: IAS 1 112 c – Expiry date 2021-01-01
ifrs-full	InterestIncomeC				disclosure:
		credit	income on impaired financial assets accrued	of income arising from interest on impaired financial assets	IFRS 7 20 d – Expiry date 2021-01-01

				accrued after impairment using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. [Refer: Interest income]	
ifrs-full	InterestIncome	OnImpairedFin	a <b>hreiæless</b> setsAcc income on	ruedAbstract	
			impaired financial assets accrued [abstract]		
ifrs-full	InterestIncome	Omlionation,dA credit	UnateccestToBanks	The amount of interest	common
		crean	loans and advances to banks	income on loans and advances to banks. [Refer: Interest income; Loans and advances to banks]	practice: IAS 1 112 c
ifrs-full	InterestIncome		dhatecesToCusto		common
		credit	income on loans and advances to customers	of interest income on loans and advances to customers. [Refer: Interest income; Loans and advances to customers]	practice: IAS 1 112 c
ifrs-full	InterestIncome	On Eloparts Amd Re		The amount	common
		credit	income on loans and receivables	of interest income on loans and receivables. [Refer: Interest income;	practice: IAS 1 112 c – Expiry date 2021-01-01

				Loans and receivables]	
ifrs-full	InterestIncome	OnOuthætiðinanc credit	idhAessests income on other financial assets	The amount of interest income on other financial assets. [Refer: Interest income; Other financial assets]	common practice: IAS 1 112 c
ifrs-full	InterestIncome	Om Rueratioe Repu	u <b>felbæsesA</b> greeme	attanticantico	IlatenalomSecuritiesBorrowed
		credit	income on reverse repurchase agreements and cash collateral on securities borrowed	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]	practice: IAS 1 112 c
ifrs-full	InterestIncome	Réidhulbautisæment debit	income,	The increase (decrease) in reimbursement rights resulting from income arising from interest on reimbursement rights. [Refer: Interest income; Reimbursemen rights, at fair value]	
ifrs-full	InterestPaidCla	sXi <b>fledAisF</b> inan credit	clngsAcstypaiics, classified as	The cash outflow for interest paid,	disclosure: IAS 7 31

			financing activities	classified as financing activities.	
ifrs-full	InterestPaidCla	<b>ℜifluctAisIm</b> ,vest credit	i <b>hgAcciv/paid</b> , classified as investing activities	The cash outflow for interest paid, classified as investing activities.	disclosure: IAS 7 31
ifrs-full	InterestPaidCla	<b>ℜifludAis</b> Ωpera credit	tIngActivities, 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	InterestRateMe	anerabeentInput	Miteribst rate, measurement input [member]	This member stands for an interest rate used as a measurement input.	example: IFRS 13 B36 a
ifrs-full	InterestRateRis	kn₩ambber	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	InterestRateSwa	apeinberactMen	n <b>bet</b> erest rate swap contract [member]	This member stands for an interest rate swap contract.	common practice: IAS 1 112 c

				[Refer: Swap contract [member]]	
ifrs-full	InterestRateTy	p <b>ast/hba</b> ber	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	InterestReceiva	aØleinstant, debit	Interest receivable	The amount of interest recognised as a receivable.	common practice: IAS 1 112 c
ifrs-full	InterestReceive	eð Collan snitfinged As I debit	nknewnewnewnewnewnewnewnewnewnewnewnewnewn	es he cash inflow from interest received, classified as investing activities.	disclosure: IAS 7 31
ifrs-full	InterestReceive	eð Collan saithiond As( debit	DetentisgActivit received, classified as operating activities	ithe cash inflow from interest received, classified as operating activities.	disclosure: IAS 7 31
ifrs-full	InterestRevenu	e <b>&amp; allureitited</b> ,Usi credit	ngfteffestiveInter revenue calculated using effective interest method	eshventhodnt of interest revenue calculated using the effective interest method. Effective interest method is the method that	disclosure: IAS 1 82 a i – Effective 2021-01-01, disclosure: IAS 1 82 a

				is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of the interest revenue or interest expense in profit or loss over the relevant period. [Refer: Revenue]	
ifrs-full	InterestRevenu	e <b>X: xperatio</b> n, credit	Interest income (expense)	The amount of income or expense arising from interest. [Refer: Interest expense; Interest income]	common practice: IAS 1 85, disclosure: IFRS 8 28 e, disclosure: IFRS 8 23
ifrs-full	InterestRevenu	e <b>X</b> oh <b>Friation</b> jalA credit	shuteNextasuredA revenue for financial assets measured at fair value through other comprehensive income	of interest revenue arising on financial assets measured	

ifrs-full	InternalCreditC	G <b>aads</b> esAxis	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	InternalCreditC	G <b>radust)</b> etember	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	InternallyGene	r <b>atedMer</b> nber	Internally generated [member]	This member stands for items that have been internally generated by the entity.	disclosure: IAS 38 118
ifrs-full	IntrinsicValue	DALinbiảntesFro credit	HStransbasedPa value of liabilities from share- based payment transactions for which	value of liabilities arising from share-based transactions for which the counterparty's	odisistatowinechCounterpartysRightToO IFRS 2 51 b ii

counterparty's right to cash or other assets vested 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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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		receive, and
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		the price (if
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		any) that the
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		counterparty
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		
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		·
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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		Share-based
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		pavment
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		
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		
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		transactions
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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		
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those goods or services (including an employee) in a share-based payment		
or services (including an employee) in a share-based payment		* *
(including an employee) in a share-based payment		
employee) in a share-based payment		
a share-based payment		` <b>`</b>
payment		
arrangement;		
		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, for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights).	
ifrs-full	Inventories	X instant, debit	Current inventories	The amount of current inventories. [Refer: Inventories]	disclosure: IAS 1 54 g, example: IAS 1 68, disclosure: IAS 2 36 b
ifrs-full	InventoriesAtF	a <b>Xr Vadtæl</b> tessCo debit	stus VerStellies, at fair value less costs to sell	The amount of inventories carried at fair value less costs to sell. [Refer: At fair value [member]]	disclosure: IAS 2 36 c
ifrs-full	InventoriesAtN	<b>ð Rnatasn</b> tþle Va debit	unventories, at net realisable value	The amount of inventories carried at net realisable value. [Refer: Inventories]	common practice: IAS 2 36
ifrs-full	InventoriesPlea	l <b>ğeilAtSH</b> çurity debit	Forventities pledged as security for liabilities	The amount of inventories pledged as security for liabilities.	disclosure: IAS 2 36 h

			[Refer: Inventories]	
ifrs-full	InventoriesTota	ıK instant, debit	The amount of assets: (a) held for sale in the ordinary course of business; (b) in the process of production for such sale; or (c) in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories encompass goods purchased and held for resale including, for example, merchandise purchased by a retailer and held for resale, or land and other property held for resale. Inventories also encompass finished goods produced, or work in progress being produced, by the entity and include materials and supplies	disclosure: IAS 1 54 g

				awaiting use in the production process. [Refer: Current finished goods; Current merchandise; Current work in progress; Land]	
ifrs-full	InventoryCostl	<b>bexat</b> ulas	Description of inventory cost formulas	The description of the cost formulas used to measure inventory. [Refer: Inventories]	disclosure: IAS 2 36 a
ifrs-full	InventoryReco	g <b>XisnstAnO</b> fAcq debit	uisvieintaDate 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	Inventory Write	:ðó vðmí20 ildn	Inventory write-down	The amount of expense recognised related to the write-down of inventories to net realisable value. [Refer: Inventories]	disclosure: IAS 1 98 a, disclosure: IAS 2 36 e
ifrs-full	InvestmentAcc	oXinitedFlot,Using debit	Fiqueisty Next for accounted for using equity method	The amount of investments accounted for using the equity method.	disclosure: IAS 1 54 e, disclosure: IFRS 12 B16, disclosure: IFRS 8 24 a

				The equity method is a method of accounting whereby the investment is initially recognised at cost and adjusted thereafter for the post- acquisition change in the investor's share of net assets of the investee. The investee. The investee. The investee of the profit or loss of the investee. The investee. The investee. The investee. The investee. The investee. The investee. The invester's other comprehensive includes its share of the other comprehensive income of the investee. [Refer: At cost [member]]	
ifrs-full	InvestmentCon	tXacttsttanbjilities credit	Investment contracts liabilities	The amount of liabilities relating to investment contracts that fall within the scope of IAS 39 or IFRS 9.	common practice: IAS 1 55
ifrs-full	InvestmentFun	dXAinstantțContr debit	i <b>butestTee</b> fratirVa funds, amount contributed to fair value of plan assets	ITte finant set investment funds contribute to the fair value of defined	æxample: IAS 19 142 f

				benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Investment funds [member]]	
ifrs-full	InvestmentFun	d <b>sileftabab</b> er	Investment funds [member]	This member stands for investment funds.	example: IFRS 12 B23 c
ifrs-full	InvestmentInco	か秘密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	InvestmentProp	oðrtýnstant, debit	Investment property	The amount of property (land or a building – or part of a building – or both) held (by the owner or by the lessee as a right-of- use asset) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business.	disclosure: IAS 1 54 b, disclosure: IAS 40 76, disclosure: IAS 40 79 d

ifrs-full	InvestmentProj	pertyAbstract	Investment property [abstract]			
ifrs-full	InvestmentPro	p <b>ărtiyiStamt</b> edAtC debit	<b>bstOstMent</b> ord property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	afibeWinbHfrRS1 at the time of the sale of investment property carried at cost or in accordance with IFRS 16 within fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	<b>GNVitiloisı Fræ</b> ir Valu IAS 40 78 d ii	ueModelAtTim
ifrs-full	InvestmentPro	oðrtiynSkanntpleted 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	InvestmentPro	o <b>artyfaltæn</b> pleted	<b>Meensten</b> ent property completed [member]	This member stands for completed investment property. [Refer: Investment property completed]	common practice: IAS 1 112 c	
ifrs-full	InvestmentPro	o&rtimStanValueU debit	Jad Ast Deemed property fair value used as deemed cost	<b>Toste</b> amount of investment property, for which fair value was used as deemed	disclosure: IFRS 1 30	

			cost in the opening IFRS statement of financial position. [Refer: Investment property]	
ifrs-full	InvestmentProp <b>artyMe</b> r	mber Investment property [member]	This member stands for investment property. It also represents the standard value for the "Types of investment property" axis if no other member is used. [Refer: Investment property]	common practice: IAS 1 112 c, example: IFRS 13 IE60, example: IFRS 13 94
ifrs-full	InvestmentProp&rtiyIshad debit	iterConstitute extendentDever property under construction or development	<b>Ibpenent</b> ount of property that is being constructed or developed for future use as investment property. [Refer: Investment property]	common practice: IAS 1 112 c
ifrs-full	InvestmentProp <b>urtykha</b>	lerConstitute extendent property under construction or development [member]	IbpinentMember stands for investment property under construction or development. [Refer: Investment property under construction or development]	practice: IAS 1 112 c

ifrs-full	InvestmentsAccountedForUsi	ngfræstynetuthod accounted for using equity method [abstract]	Abstract	
ifrs-full	InvestmentsAccountedForUsing and the second	ngfræsityrefutthod accounted for using equity method [member]	Mkisheember stands for investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	common practice: IAS 36 127
ifrs-full	InvestmentsFor <b>RiskMaR</b> blicyh debit	olderstments 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	InvestmentsInAXsoocstates, debit	Investments in associates	The amount of investments in associates in an entity's separate financial statements. [Refer: Associates [member]]	disclosure: IAS 27 10
ifrs-full	InvestmentsInA Som states Acco debit	u <b>Inted Stone sta</b> gE in associates accounted for using equity method	d <b>Litt</b> yMethod amount of investments in associates accounted for using the equity method. [Refer: Associates [member]; Investments	common practice: IAS 1 55

Regulation (EU)...

				accounted for using equity method]	
ifrs-full	InvestmentsInI	E <b>quit</b> yInstrumen	the equity instruments designated at fair value through other comprehensive income [axis]	of a table defines the relationship between the domain	hthe for the sive Income Axis IFRS 7 11A c
ifrs-full			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	InvestmentsInJ	oXnitAstatutres debit	Investments in joint ventures	The amount of investments	disclosure: IAS 27 10

				in joint ventures in an entity's separate financial statements. [Refer: Joint ventures [member]]	
ifrs-full	InvestmentsInJ	oXntiVstantresAc debit	cbuvesed Femts sin in joint ventures accounted for using equity method	gffxquityMethod 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	InvestmentsInS	Wo <b>sinstanie</b> s debit	Investments in subsidiaries	The amount of investments in subsidiaries in an entity's separate financial statements. [Refer: Subsidiaries [member]]	disclosure: IAS 27 10
ifrs-full	InvestmentsInS	<b>Wośndiarit</b> esJoin debit	t <b>VeneshereAtt</b> edA: in subsidiaries, joint ventures and associates	structures amount of investments in subsidiaries, joint ventures and associates in an entity's separate financial statements. [Refer: Associates [member];	disclosure: IAS 27 10

ifrs-full	InvestmentsInS	SubsidiariesJoin	t <b>Ventshershtr</b> dAs in subsidiaries, joint ventures and associates [abstract]	Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries] ssociatesAbstrac	ct
ifrs-full	InvestmentsOt	h&Ti <b>hstaInt</b> ,vestm debit	dintsestments other than investments accounted for using equity method	amount of investments	Methodon practice: IAS 1 55
ifrs-full	IssueCostsNot	R <b>&amp;colograiticoh</b> AsE debit	xpesuseForTrans costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	a Thom Recongenies 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]]	edSepasatelyFromAcquisitionOfAss IFRS 3 B64 m
ifrs-full	IssuedCapital	X instant, credit	Issued capital	The nominal value of capital issued.	example: IAS 1 78 e

ifrs-full	IssuedCapitalN	1embdrer	Issued capital [member]	This member stands for a component of equity representing issued capital.	disclosure: IAS 1 106
ifrs-full	IssueOfConver	t <b>Blelinstian</b> gent credit	sIssue of convertible instruments	The change in equity resulting from the issuing of convertible instruments.	common practice: IAS 1 106 d
ifrs-full	IssueOfEquity	X duration, credit	Issue of equity	The increase in equity through the issue of equity instruments.	disclosure: IAS 1 106 d iii
ifrs-full	IssuesFairValu	e <b>M dastation</b> entA debit	<b>Aset</b> æs, fair value measurement, assets	The increase in the fair value measurement of assets resulting from issues of those assets. [Refer: At fair value [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	IssuesFairValu	e <b>Mclassation</b> entE credit	ri <b>tistys</b> @wnEquir fair value measurement, entity's own equity instruments	tyllhstincnents in the fair value measurement of the entity's own equity instruments resulting from issues of those equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	IssuesFairValu	e <b>XI dastation</b> entL credit	i <b>ldsilitis</b> es fair value	The increase in fair value measurement	disclosure: IFRS 13 93 e iii

			easurement, bilities	of liabilities resulting from issues of those liabilities. [Refer: At fair value [member]]		
esef_cor	ItemsAreFurthe			classificationsO	fAssetsLiabilitiesAndEquit	ties
		det in s [80 Sul of s lial	ther tailed section 00100] bclassification assets, bilities and uities	ons		
esef_cor	ItemsAreFurthe	gDictaileelInSectIter		lysisOfIncomeA	ndExpense	
		det in s [80 An inc	ther tailed section 00200] alysis of come and pense			
esef_cor	ItemsAreFurthe	DictaileeIInSectIte	1800300State	ementOfCashFl	owsAdditionalDisclosures	
_		fur det in s [80 Sta cas ado	ther tailed section 00300] thement of sh flows, ditional closures			
esef_cor	ItemsAreFurthe			ementOfChange	sInEquityAdditionalDisclo	osures
		fur det in s [80 Sta of in d add dis	ther tailed section 00400] ttement changes equity, ditional closures			
ifrs-full	ItemsForPresent	ationOfRegulatite		countsAbstract		
		of i def acc	esentation regulatory ferral counts ostract]			

ifrs-full	ItemsInCourse OKGnstactionFr		The amount	common
	debit	course of collection from other banks	of items that have been transmitted from other banks but not yet been received and processed by the entity.	practice: IAS 1 55
ifrs-full	ItemsInCourseOffinstantjssion credit	<b>Toents</b> eirBanks 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	ItemsOfContingeritsLiabilities.	A <b>tis</b> ms of contingent liabilities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 3 B64 j
ifrs-full	ItemsOfContingenethbabilities	( <b>Eternhe</b> rof contingent liabilities [member]	This member stands for aggregated individual items of contingent liabilities. It also represents the standard value for the "Items of contingent liabilities" axis if no other member is used. [Refer: Contingent	disclosure: IFRS 3 B64 j

			liabilities [member]]	
ifrs-full	JointControlOr Sigmificant	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	JointOperations	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

				the line items or concepts that complete the table.	
ifrs-full	JointOperation	s Mænnibær	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	JointVenturesA	<b>xais</b> is	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	JointVenturesM	1emabebrer	Joint ventures [member]	This member stands for joint arrangements whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b, disclosure: IFRS 4 39M a – Effective on first application of IFRS 9, disclosure: IFRS 4 39J a

				– Expiry date 2021-01-01
ifrs-full	JointVenturesWineneiButityIs	Venkoiner Mertubes where entity is venturer [member]	This member stands for joint ventures in which the entity is a joint venturer. A venturer is a party to a joint venture and has joint control over that joint venture. [Refer: Joint ventures [member]]	disclosure: IAS 24 19 e
ifrs-full	KeyManagemenXPdusotion]C debit	Comféensation management personnel compensation	The amount of compensation to key management personnel. [Refer: Key management personnel of entity or parent [member]]	disclosure: IAS 24 17
ifrs-full	KeyManagemenXPdusation]C debit	ComféeysationOthe management personnel compensation, other long-term employee benefits	amount of compensation	f <b>idiss</b> closure: IAS 24 17 c

ifrs-full	KeyManagemer	XPetusotinelCor			
		debit	management personnel compensation, post- employment benefits	amount of compensation to key management personnel in the form of post- employment benefits. [Refer: Key management personnel of entity or parent [member]]	IAS 24 17 b
ifrs-full	KeyManagemer	<b>XPetusotion</b> lCor	n Kensation Shar	e based Payment	disclosure:
		debit	management personnel compensation, share-based payment	amount of compensation to key management personnel in the form of share-based payments. [Refer: Key management personnel of entity or parent [member]]	IAS 24 17 e
ifrs-full	KeyManagemer	<b>XRetusotion</b> lCor	nKensationShor	tf <b>Ehr</b> enEmploveel	Belisefitsure:
		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]]	IAS 24 17 a
ifrs-full	KeyManagemer	XPetusotion]Cor	n <b>ken</b> sationTerm	iThateionBenefits	disclosure:
		debit	management personnel compensation,	amount of compensation	IAS 24 17 d

			termination benefits	management personnel in the form of termination benefits. [Refer: Termination benefits expense; Key management personnel of entity or parent [member]]	
ifrs-full	KeyManageme	n <b>tileens</b> tænnelOfE	MityOrParentN management personnel of entity or parent [member]	dihbemember stands for those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.	disclosure: IAS 24 19 f
ifrs-full	Land	X instant, debit	Land	The amount of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]	example: IAS 16 37 a
ifrs-full	LandAndBuild	ið ginstant, debit	Land and buildings	The amount of property, plant and equipment representing	example: IAS 16 37 b

				land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment]	
ifrs-full	LandAndBuild	ingsAbstract	Land and buildings [abstract]		
ifrs-full	LandAndBuild	ingsiMænber	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

ifrs-full	LaterThanFifteen&exberAndNo	t <b>Latter</b> Tt <b>han</b> Twe	nttyllisansevhenebe	rexample:
		15 years and not later than 20 years [member]	stands for a time band of later than 15 years and not later than 20 years.	IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFive YnarsAerdNotL	atenTdrathServenY five years and not later than seven years [member]	easily for the stands for a stands for a time band of later than five years and not later than seven years.	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFive YnarsAerdNotL	attenTerrathfamYea five years and not later than 10 years [member]	rfl <b>Mismhen</b> ber stands for a time band of later than five years and not later than 10 years.	common practice: IAS 1 112 c, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanFive	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	LaterThanFourMentbeMembe	r 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	LaterThanFour Years HerdNotL	aleatenth ive Ye four years and not later than five years [member]	aTSIVSember 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,

				disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanOneMoortHotendNotL	atter(EhthersixMo one month and not later than six months [member]	n <b>ThsMeenbe</b> er 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	LaterThanOneMioentiblendNotI	attentenanaFhreeN one month and not later than three months [member]	Ibhits state ber 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	LaterThanOneMoorthbandNotL	attartenanaiwoM one month and not later than two months [member]	ofi <b>His Member</b> 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	LaterThanOne MeranAlochNotLat	e <b>Eahamthiwe</b> Year one year and not later than five years [member]	sMismbember 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	LaterThanOneYi <b>raenAlbeli</b> NotLat	et Than (fibree Ye one year and not later than three years [member]	aikikembarber stands for a time band of later than one year and not later than three years.	example: IFRS 7 B35 e, example: IFRS 7 B11, example: IFRS 7 IG31A

ifrs-full	LaterThanOne Yean Abel NotLa	teEEbernfhanoYea	rs <b>Mies</b> m <b>ber</b> mber	common
		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.	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	LaterThanOne Yeranivheenber	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	LaterThanSevenNetanls&rndNo	tL hteteFhhaiTenY seven years and not later than 10 years [member]	earsh a cnebeber 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	LaterThanSixMonethnb&ndNot	L dteat Than the Ye six months and not later than one year [member]	ear Msmkenber stands for a time band of later than six months and not later than one year.	example: IFRS 7 B35 d, example: IFRS 7 B11, example: IFRS 7 IG28 c – Expiry date 2021-01-01, example: IFRS 7 37 a – Expiry date 2021-01-01, example: IFRS 7 IG31A

ifrs-full	LaterThanSixMonethadefember	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	LaterThanTenY <b>earsAnd</b> NotLa	tdräthanhäfteen 10 years and not later than 15 years [member]	Eahs Manuber stands for a time band of later than 10 years and not later than 15 years.	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanTen¥ <b>eacsMe</b> mber	Later than 10 years [member]	This member stands for a time band of later than 10 years.	common practice: IAS 1 112 c, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanThreatwoonblesAndN	of Latter ThamFou three months and not later than four months [member]	r Whinsthee When the stands for a stands for a time band of later than three months and not later than four months.	rcommon practice: IAS 1 112 c
ifrs-full	LaterThanThreentweomblessAndN	of Latter ThamOne three months and not later than one year [member]	Ydais Meenbleer stands for a time band of later than three months and not later than one year.	example: IFRS 7 B11 c
ifrs-full	LaterThanThreat Membles AndN	of Latter ThamSix three months and not later than six months [member]	<b>Withishsteinhber</b> stands for a time band of later than three months and not later than six months.	example: IFRS 7 B35 c, example: IFRS 7 B11, example: IFRS 7 IG28 b – Expiry date 2021-01-01, example: IFRS 7 37 a – Expiry date 2021-01-01, example:

				IFRS 7 IG31A
ifrs-full	LaterThanThreenviewnblessMemb	eŁater than three months [member]	This member stands for a time band of later than three months.	example: IFRS 7 IG20D, example: IFRS 7 35N, common practice: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	LaterThanThre <b>e¥entb&amp;</b> mdNotI	AtatelithafiveY three years and not later than five years [member]	earls Menebeber stands for a time band of later than three years and not later than five years.	example: IFRS 7 B35 f, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanThre <b>eNenrbe</b> mdNotI	AtateFithaFourY three years and not later than four years [member]	eāhsi Mæren bær stands for a time band of later than three years and not later than four years.	common practice: IAS 1 112 c, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanThree <b>MeanbM</b> ember	Later than three years [member]	This member stands for a time band of later than three years.	example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	LaterThanTwentryðfraðsssAndNo	tLaterThanTwe 20 years and not later than twenty- five years [member]	nt J fis e Kents Me stands for a time band of later than 20 years and not later than twenty-five years.	mbemple: IFRS 7 B11, example: IFRS 7 IG31A

ifrs-full	LaterThanTwoMmentibeAndNo	t Ha <b>aceT Haan</b> Three	Mbisths&Admebe	rcommon
		two months and not later than three months [member]	stands for a time band of later than two months and not later than three months.	practice: IAS 1 112 c, example: IFRS 7 IG20D, example: IFRS 7 35N, common practice: IFRS 7 37 – Expiry date 2021-01-01
ifrs-full	LaterThanTwo <b>YeærsAer</b> dNotL	atenferathaiveYe two years and not later than five years [member]		common practice: IAS 1 112 c
ifrs-full	LaterThanTwo YearsAcadNotL	atenferathEhreeY two years and not later than three years [member]	eTisiMmebder 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	LeaseCommitmXnisFtarRhortto	erhdasasesForW commitments for short- term leases for which recognition exemption has been used	of the lease commitments for short- term leases accounted for applying	IFRS 16 55

ifrs-full	LeaseholdImpr	a <b>xemb¤t</b> sMemb	oereasehold improvements [member]	lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease. 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	LeaseLiabilitie	sX 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	LeaseLiabilitie	sAbstract	Lease liabilities [abstract]		
ifrs-full	LeaseLiabilitie	siMæmibær	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	LeaseReceivab	lase/ideaber	Lease receivables [member]	This member stands for receivables	disclosure: IFRS 7 35H b iii, disclosure:

			related to leases.	IFRS 7 35M b iii, example: IFRS 7 35N
ifrs-full	LeasesAsLesse <b>e<sup>®</sup> chatati</b> ð <b>n</b> rtyT	r <b>hessets</b> ions as lessee, related party transactions	The amount of leases where the entity was the lessee in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 d
ifrs-full	LeasesAsLessor <b>X clatatiBa</b> rtyT	r <b>ånsæsets</b> ions as lessor, related party transactions	The amount of leases where the entity was the lessor in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 d
ifrs-full	LegalFormOfEnteixy	Legal form of entity	Information about the legal structure under which the entity operates.	disclosure: IAS 1 138 a
ifrs-full	LegalProceedin <b>gs&amp;nhei</b> ngentL	iabigatyMember proceedings contingent liability [member]	This member stands for a contingent liability for legal proceedings. [Refer: Contingent liabilities [member]]	example: IAS 37 88
ifrs-full	LegalProceedin & Protaision credit	Legal proceedings provision	The amount of provision for legal proceedings. [Refer: Other provisions]	example: IAS 37 Example 10 A court case, example: IAS 37 87
ifrs-full	LegalProceedingsProvisionAb	stragal proceedings		

		provision [abstract]		
ifrs-full	LegalProceedin <b>gs&amp;nbe</b> isionM	er <b>fibga</b> l 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	LengthOfLifeOf <b>&amp;</b> xtmitedLifeE	nfligngth 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	Level1OfFairVahushlberarchy	Vleurober 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	Level2And3Of	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

ifrs-full	Level2OfFairVahæhlberarchyM	fair value hierarchy [member]	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	Level3OfFair <b>Vahæhlier</b> archyM	feienbeir3 of fair value hierarchy [member]	This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are unobservable inputs for the asset or liability. Unobservable inputs are inputs for which market data are not available and that are developed using the best information available about the assumptions that the market participants	disclosure: IFRS 13 93 b

				would use when pricing the asset or liability.	
ifrs-full	LevelOfPartici	pXtiXiX)ffShtitly(	Sompelred With C participation of entity compared with other participating entities	OffbeParticipatin description of an indication of the level of participation of the entity in a defined benefit plan compared with other participating entities. Examples of measures that might provide such an indication include the entity's proportion of the total contributions to the plan or the entity's proportion of the total number of active members, retired members, and former members entitled to benefits, if that information is available. [Refer: Defined benefit plans [member]]	
ifrs-full	LevelOfPriceIr	hðÆXX instant	Level of price index	The value of the level of the general price index used to restate	disclosure: IAS 29 39 c

				financial statement information of an entity whose functional currency is the currency of a hyperinflational economy.	ıry
ifrs-full	LevelOfRound	i <b>tæl</b> UsedInFinar	di <b>al&amp;t</b> atefinents 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	LevelsOfFairV	aante Hierarchy A	xliævels 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

ifrs-full	LiabilitiesAbst	ract	Liabilities [abstract]		
ifrs-full	LiabilitiesArisi	n <b>ğ finstah</b> îxplora credit	ticinbidition arising from exploration for and evaluation of mineral resources	lution Of Miner 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.	adlRsesiosurces IFRS 6 24 b
ifrs-full	LiabilitiesArisi	n¥finstaFtinanci credit	ngiabilitities 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

ifrs-full	LiabilitiesArisingdisomFinanci	ngi <b>abilititis</b> sAxi arising from financing activities [axis]	sThe axis of 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	LiabilitiesArisingEnobaFinanci	ngi <b>abtiititis</b> sMe arising from financing activities [member]	milities 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	LiabilitiesArisi	cECabilitaets under insurance contracts and reinsurance contracts issued	The amount of liabilities under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]	example: IAS 1 55 – Expiry date 2021-01-01, disclosure: IFRS 4 37 b – Expiry date 2021-01-01, disclosure: IFRS 4 37 e – Expiry date 2021-01-01, example: IFRS 4 IG20 a – Expiry date

					2021-01-01, example: IFRS 4 IG37 a – Expiry date 2021-01-01
ifrs-full	LiabilitiesDue	f <b>ðCærstærl</b> Banks credit	Liabilities due to central banks	The amount of liabilities due to central banks.	common practice: IAS 1 55
ifrs-full	LiabilitiesForI	n <b>ou⊭red€</b> îlaimsM	feriabeilities for incurred claims [member]	This member stands for an entity's obligation to investigate and pay valid claims for insured events that have already occurred, including events that have occurred but for which claims have not been reported, and other incurred insurance expenses.	disclosure: IFRS 17 100 c – Effective 2021-01-01
ifrs-full	LiabilitiesForI	n Xu <b>insda</b> ültaimsT	hatabiisiteitesomC	oThracterWithtinS	adipel@flfrR:S17
		credit	for incurred claims that arise from contracts within scope of IFRS 17	of the liabilities for incurred claims that arise from contracts within the scope of IFRS 17. [Refer: Liabilities for incurred claims [member]]	IFRS 17 130 – Effective 2021-01-01
ifrs-full	LiabilitiesFrom	MhinstantedPay credit	nheabThiaiesaction from share- based payment transactions	n <b>32@</b> lamount of liabilities arising from share-based payment	disclosure: IFRS 2 51 b i

				transactions. Share-based payment transactions are transactions in which the entity: (a) receives goods or services from the supplier of those goods 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	
				payment arrangements [member]]	
ifrs-full	LiabilitiesInclu	de de la composal C	Hoind Skillessified		disclosure.
1115-1011		credit	included in disposal groups classified as held for sale	of liabilities included in disposal groups classified as held for sale. [Refer: Liabilities; Disposal groups classified as	IAS 1 54 p, disclosure: IFRS 5 38

				held for sale [member]]	
ifrs-full	LiabilitiesIncur	riXdinstant, credit	Liabilities incurred	The fair value, at acquisition date, of liabilities incurred (for example, a liability for contingent consideration) as consideration transferred in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f iii
ifrs-full	LiabilitiesInSu	bXidiara/OmBusi	inesiseriation	OFDesposed201.	3 disclosure:
		credit	subsidiary or businesses acquired or disposed	amount of liabilities in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]	IAS 7 40 d
ifrs-full	LiabilitiesMeas	a <b>nid</b> AtFairVah	lu <b>d</b> Aatbilisties dWit measured at fair value and issued with inseparable third-party credit enhancement [axis]	thThsepaisableTh of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	i <b>rdlpaløyûne</b> ditEnhancementAxis IFRS 13 98
ifrs-full	LiabilitiesMeas	sumedabtfairVal	ud Aabilistics dWit measured at fair value and issued with inseparable	stands for	irtlpatoyCircditEnhancementMember IFRS 13 98

			third-party credit enhancement [member]	issued with inseparable third-party credit enhancement. It also represents the standard value for the "Liabilities measured at fair value and issued with inseparable third-party credit enhancement" axis if no other member is used. [Refer: Liabilities; At fair value [member]]	
ifrs-full	LiabilitiesMem	lbærmber	Liabilities [member]	This member stands for a present obligation of the entity to transfer an economic resource as a result of past events. Economic resource is a right that has the potential to produce economic benefits. It also represents the standard value for the "Classes of liabilities" axis if no other member is used. [Refer: Liabilities]	disclosure: IFRS 13 93

ifrs-full	LiabilitiesOrCoxpostentts,OfE			
	credit	components	amount of	IFRS 4
		of equity	liabilities or	IG22 f –
		relating to	components	Expiry date
		discretionary	of equity	2021-01-01,
		participation	relating to	example:
		features	discretionary	IFRS 4 37 b
			participation	– Expiry date
			features.	2021-01-01
			Discretionary	
			participation	
			features are	
			contractual	
			rights to	
			receive, as a	
			supplement	
			to guaranteed	
			benefits,	
			additional	
			benefits:	
			(a) that are	
			likely to be	
			a significant	
			portion of	
			the total	
			contractual	
			benefits;	
			(b) whose	
			amount or	
			timing is	
			contractually	
			at the	
			discretion of	
			the issuer;	
			and (c)	
			that are	
			contractually	
			based on:	
			(i) the	
			performance	
			of a specified	
			pool of	
			contracts or	
			a specified	
			type of	
			contract; (ii)	
			realised and/	
			or unrealised	
			investment	
			returns on	
			a specified	
			pool of assets	
			held by the	

				issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.	
ifrs-full	LiabilitiesOthe	r <b>Xhansfact</b> uarialf credit	Preischill Varsue Off other than actuarial present value of promised retirement benefits	PichneisentRuettiren of liabilities other than the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial present value of promised retirement benefits]	m <b>æstBæsnefä</b> ts IAS 26 35 a v
ifrs-full	LiabilitiesReco	o <b>ga isedanE</b> ntitys credit	FinabilitäteStaten recognised in entity's financial statements in relation to structured entities	ndits la Rolation of liabilities recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Liabilities; Unconsolidated structured entities [member]]	T <b>dfstrhostume</b> :dEntities IFRS 12 29 a
ifrs-full	LiabilitiesThat	AXisnBanauseIns credit	sluialisticsOrFu that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-	ulfilesCabligations of liabilities that arise because an insurer issues, or fulfils obligations arising from, the contracts within the scope of	s AirissingFreemContractsWithinScope IFRS 4 39C a – Expiry date 2021-01-01

		derivative investment contracts	IFRS 4 and non- derivative investment contracts.	
ifrs-full	LiabilitiesToWhXchSsigntfican credit	tReistbidtions App to which significant restrictions apply	Iyhe 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	LiabilitiesUnderInsuranceCon	ntractsAititReins	ranceContracts	IssuedAbstract
		under insurance contracts and reinsurance contracts issued [abstract]		
ifrs-full	LiabilitiesWith <mark>Signistant</mark> ,tRis credit	kOffadaidetrizedAdju with significant risk of material adjustments within next financial year	stime atsive the subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabilities within the next financial year.	IAS 1 125 b

ifrs-full	LiabilityAsset	) <b>XDictiSitaerd</b>  Bene		The amount	disclosure:
		credit	benefit liability (asset)	of deficit or surplus in a defined benefit plan, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling. [Refer: Defined benefit plans [member]]	IAS 19 140 a
ifrs-full	LicenceFeeInc	o <b>Xac</b> luration, credit	Licence fee income	The amount of income arising from licence fees.	common practice: IAS 1 112 c
ifrs-full	LicencesAndF	rðáðinstent, debit	Licences and franchises	The amount of intangible assets representing the right to use certain intangible assets owned by another entity and the right to operate a business using the name, merchandise, services, methodologies. promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 d

ifrs-full	LicencesAndFranehibesMem		This member	example: IAS
ifrs-full	LicencesAndFr <b>anchibes</b> Mem	beLicences and franchises [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,	example: IAS 38 119 d
			services, methodologies promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]	
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	LifeInsuranceComtrabtsMemb	erLife insurance contracts [member]	This member stands for life insurance contracts.	common practice: IFRS 4 Disclosure –

				[Refer: Types of insurance contracts [member]]	Expiry date 2021-01-01
ifrs-full	LifetimeExpect	<b>enleinteki</b> tLosses	Mitiathere 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	LimitationsTha	tt⊮katyResultInIr	<b>Description</b> of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	ally Reflecting F description of the objective of the method used, and of limitations that may result in, information not fully reflecting the fair value of the assets and liabilities involved for a sensitivity analysis that reflects interdependence between risk variables.	a <b>ih¥alostO€</b> AssetsAndLiabilitiesInvo IFRS 7 41 b
ifrs-full	LineItemsInclu	<b>dexg</b> Amortisati	of line of line item(s) in statement of comprehensive income in which amortisation	description of the line item(s) of the	Alisselo Dither Than Goodwill IAS 38 118 d

		of intangible assets is included	amortisation of intangible assets is included. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]	
esef_cor	LineItemsNotDintelesionallyQ	items not dimensionally qualified		
ifrs-full		of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	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]	ntlincilogInvolvementInDerecognised IFRS 7 42E a
ifrs-full	LiquidityRiskMicrenber	Liquidity risk [member]	This member stands for the risk that an entity will encounter difficulty in meeting obligations associated with financial	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127

				liabilities that are settled by delivering cash or another financial asset. [Refer: Financial assets; Financial liabilities]	– Effective 2021-01-01, example: IFRS 7 32
ifrs-full	LivingAnimals	Mæmber	Living animals [member]	This member stands for living animals.	common practice: IAS 41 41
ifrs-full	LoanCommitm	entsivben ber	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	LoansAcquired	l <b>inBurkien</b> essCorr	binationMembe acquired in business combination [member]	eff his member stands for loans that are acquired in a business combination. [Refer: Business combinations [member]]	example: IFRS 3 B64 h
ifrs-full	LoansAndAdv	a <b>XcersStaBt</b> anks 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	LoansAndAdv	a <b>Xcessfaat</b> iystom debit	etsoans and advances to customers	The amount of loans and advances the entity has made to customers.	common practice: IAS 1 55
ifrs-full	LoansAndRece	eiXabolsetsant, debit	Loans and receivables	The amount of non- derivative financial	disclosure: IFRS 7 8 c – Expiry date 2021-01-01

assets with fixed or determinable payments that are not quoted in an active market, other than: (a) those that the entity intends to sell immediately or in the near term, which shall be classified as held for trading, and those that the entity, upon initial recognition, designates as at fair value through profit or loss; (b) those that the entity, upon initial recognition, designates as available for sale; or (c) those for which the holder may not recover substantially all of its initial investment, other than because of credit deterioration. which shall be classified as available for sale. An interest acquired in a pool of assets that are

			not loans or receivables (for example, an interest in a mutual fund or a similar fund) is not a loan or receivable. [Refer: Derivative financial assets]	
ifrs-full	LoansAndReceinvæbhæsærat	tegory <b>Moamben</b> d 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	LoansPayableIn <b>R</b> iesstanW, credit	hichP <b>&amp;rmaitt</b> edLende payable in breach which permitted lender to demand accelerated repayment	r TATeamandrAcc of loans payable in breach of the terms that permitted the lender to demand accelerated repayment.	eldisatladsRepayment IFRS 7 19
ifrs-full	LoansPayableInXvenstdnt, credit	Loans payable in default	The amount of loans payable in default.	disclosure: IFRS 7 18 b
ifrs-full	LoansReceived X instant, credit	Loans received	The amount of loans received.	common practice: IAS 1 112 c
ifrs-full	LoansToGovernXnemstant, debit	Loans to government	The amount of loans to government made by the entity.	common practice: IAS 1 55
ifrs-full	LoansToGovernmentMen	hber Loans to government [member]	This member stands for loans made to government.	common practice: IAS 1 112 c

ifrs-full	LongtermBorro	Wiingstant, credit	Non-current portion of non-current borrowings	The non- current portion of non-current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
ifrs-full	LongtermBorro	mingb≱fember	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	LongtermContr	andesi Moember	Long-term contracts [member]	This member stands for long-term contracts with customers.	example: IFRS 15 B89 e
ifrs-full	LongtermDepo	Misinstant, debit	Long-term deposits	The amount of long-term deposits held by the entity.	common practice: IAS 1 55
ifrs-full	LongtermLega	<b>Ňrónstadit</b> ,gsPro credit	Wision current legal proceedings provision	The amount of non- current provision for legal proceedings. [Refer: Legal proceedings provision]	example: IAS 37 Example 10 A court case, example: IAS 37 87
ifrs-full	LongtermMisc	e <b>Nainestars</b> (Other <b>I</b> credit	Provisions ent miscellaneous other provisions	The amount of miscellaneous non-current other provisions. [Refer: Miscellaneous other provisions]	common practice: IAS 1 78 d
ifrs-full	LongtermOner	MskilotatmactsPro credit	Noiocurrent onerous contracts provision	The amount of non- current provision for onerous	example: IAS 37 66

				contracts. [Refer: Onerous contracts provision]	
ifrs-full	LongtermProv	sxonfstarhtecomi credit	nksnoningkesto provision for decommissioni restoration and rehabilitation costs	rationa Anod Reha of non- regreent provision for decommissioni restoration and rehabilitation costs. [Refer: Provision for decommissioni restoration and rehabilitation costs]	IAS 37 D Examples: Disclosures, mgample: IAS 37 87
ifrs-full	LongtermRestr	uXtinistagRrovisi credit	on-current restructuring provision	The amount of non- current provision for restructuring. [Refer: Restructuring provision]	example: IAS 37 70
ifrs-full	LongtermWarr	a <b>X</b> tyi <b>Rstavni</b> şion 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	LossComponer	ntWeembleer	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

		I	an onorous	
			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]]	
· 0 0 11			L	
ifrs-full	LossesArising <b>FXonDetico</b> gni			
	debit	arising from	recognised in the	IFRS 7 20A
		derecognition of financial	statement of	
		assets	comprehensive	
		measured at	income	
		amortised	arising	
		cost	from the	
			derecognition	
			of financial	
			assets	
			measured at	
			amortised	

				cost. [Refer: Financial assets at amortised cost]	
ifrs-full	LossesIncurred	I <b>XR<del>blation</del>foIn</b> debit	teresternStructur incurred in relation to interests in structured entities	redifernations nt 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	LossesOnChan	g <b>&amp;IdiFraitiVa</b> lueC debit	Designation 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	LossesOnDisp	o <b>¾lsΩfāltnove</b> stmo debit	ehtBssqscoties disposals of investment properties	The losses on disposals of investment properties. [Refer: Investment property]	common practice: IAS 1 112 c
ifrs-full	LossesOnDisp	oðál <b>stúrálnione</b> stmo debit	e <b>hts</b> sses on disposals of investments	The losses on the disposal of investments.	disclosure: IAS 1 98 d
ifrs-full	LossesOnDisp	o <b>Xals@faNon</b> curr debit	ehtAsseton 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	LossesOnDisp	oðáldsfúrfikningerty debit	HlassAsndEquip disposals of property, plant and equipment	nfdnt losses on the disposal of property, plant and equipment.	disclosure: IAS 1 98 c

ifrs-full	LossonOnLitig	aXodiSettilement	Losses on	[Refer: Property, plant and equipment] The losses on	disclosure:
1115-1u11	LossesOilLitig	debit	litigation settlements	settlements of litigation.	IAS 1 98 f
ifrs-full	LTELicencesM	lænæbæber	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	MachineryMer	nimernber	Machinery [member]	This member stands for a class of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]	example: IAS 16 37 c
ifrs-full	MajorBusiness	GoenbieationMe	e <b>Mago</b> r business combination [member]	This member stands for major business combinations.	example: IAS 10 22 a

ifrs-full	MajorComponentsOfTaxExp	-	[Refer: Business combinations [member]]	
		components of tax expense (income) [abstract]		
ifrs-full	MajorCustomer <b>aAix</b> is	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	MajorCustomer <b>nMærhb</b> ær	Customers [member]	This member stands for customers. It also represents the standard value for the "Major customers" axis if no other member is used.	disclosure: IFRS 8 34
ifrs-full	MajorOrdinary ShaneUransact	io <b>MMe</b> mber ordinary share transactions [member]	This member stands for major ordinary share transactions. [Refer: Ordinary shares [member]]	example: IAS 10 22 f
ifrs-full	MajorPurchases 60 ft Masterts Mer	nblefajor purchases of assets [member]	This member stands for major purchases of assets.	example: IAS 10 22 c

ifrs-full	ManagementCotextusio		scontesequenceO	Dispotante:
		conclusion on fair presentation as consequence of departure	conclusion by management that the financial statements present fairly the entity's financial position, financial performance and cash flows, when the entity has departed from a requirement of an IFRS.	IAS 1 20 a
ifrs-full	MandatoryRese¥vebbep debit	ootsitsAtOefntnaleBonks reserve deposits at central banks	The amount of reserve that is kept in deposit at a central bank to fulfil regulatory reserve requirements.	common practice: IAS 1 112 c
ifrs-full	MarketApproachieind	rer Market approach [member]	This member stands for a valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (ie similar) assets, liabilities or a group of assets and liabilities, such as a business.	example: IFRS 13 62
ifrs-full	MarketComparahterfore	npanies Weamber comparable	This member stands for	example: IFRS 13

		companies [member]	a specific valuation technique consistent with the market approach that involves analysing inputs from comparable entities (for example, EBITDA multiple, revenue multiple, discount for lack of marketability, control premium) in the current market. [Refer: Market approach [member]]	IE63, example: IFRS 13 B5
ifrs-full	MarketComparableHbieresMerr	b	This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from comparable prices (for example, price per square metre) in the current market. [Refer: Market approach [member]]	example: IFRS 13 IE63, example: IFRS 13 B5

ifrs-full	MarketRiskMember	Market risk [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	MarketsOfCustamisrsAxis	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	MarketsOfCust <b>oneenste</b> fember	Markets of customers [member]	This member stands for all markets of customers. It also represents	example: IFRS 15 B89 c

ifrs-full	MastheadsAnd <b>Păbiistaimt</b> gTitles debit	Mastheads and publishing titles	the standard value for the "Markets of customers" axis if no other member is used. 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	MastheadsAnd <b>Publishin</b> gTitles	s <b>Mastbea</b> ds 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	MaterialIncomeAndExpenseA	bMaterial income and expense [abstract]		
ifrs-full	MaterialReconc <b>inherghter</b> nsMen		This member stands for material adjustments	disclosure: IFRS 8 28

			used to reconcile items in the entity's financial statements.	
ifrs-full	MatrixPricing	Matrix pricing [member]	This member stands for a specific mathematical valuation technique that is consistent with the market approach that is used principally to value some types of financial instruments, such as debt instruments, such as debt instruments, without relying exclusively on quoted prices for the specific securities, but rather relying on the securities' relationship to other benchmark quoted securities. [Refer: Market approach [member]; Financial instruments, class [member]]	example: IFRS 13 B7
ifrs-full	MatureBiologicalers	Mature biological assets [member]	This member stands for mature biological assets.	example: IAS 41 43

			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	MaturityAnalystekobDerkvativ	eĐiisahosialÆiabi of maturity analysis for derivative financial liabilities [text block]	ifibs disclosure of a maturity analysis for derivative financial liabilities, including the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows. [Refer: Derivative financial liabilities]	disclosure: IFRS 7 39 b
ifrs-full	MaturityAnalys <b>teFtbNwkd</b> eriv	a <b>Disclinane</b> ialL of maturity analysis for non-	abilities disclosure of a maturity analysis	disclosure: IFRS 7 39 a

			derivative financial liabilities [text block]	for non- derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities. [Refer: Derivative financial liabilities]	
ifrs-full	MaturityAxis	axis	Maturity [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 61, disclosure: IFRS 15 120 b i, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01, disclosure: IFRS 7 132 b – Effective 2021-01-01, disclosure: IFRS 7 132 b – Effective 2021-01-01, disclosure: IFRS 7 132 b – Effective 2021-01-01, example: IFRS 7 142E e, disclosure: IFRS 7 23B a
ifrs-full	MaximumExp	o <b>XuieStx</b> @teditRi	sMaximum exposure to credit risk	The amount that best represents the maximum exposure to credit risk without taking into	disclosure: IFRS 7 35K a, disclosure: IFRS 7 36 a – Expiry date 2021-01-01

			account any collateral held or other credit enhancements (for example, netting agreements that do not qualify for offset in accordance with IAS 32). [Refer: Credit risk [member]]	
ifrs-full		exposure to credit risk, 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]	chtisqloisunentRequirementsInIFRS9/ IFRS 7 36 a
ifrs-full	MaximumExpo	exposure to credit risk of financial assets designated as measured at fair value through profit or loss	maximum exposure to the credit risk of financial assets designated as measured	disclosure: IFRS 7 9 a

ifrs-full	MaximumExpo <b>SuieStat</b> iteditR			disclosure:
		exposure to credit risk of loans or receivables	maximum exposure to the credit risk of loans or receivables. [Refer: Loans and receivables; Credit risk [member]; Maximum exposure to credit risk]	IFRS 7 9 a – Expiry date 2021-01-01
ifrs-full	MaximumExpoXuieStatiteditRi	s <b>MahanAuris</b> esFr	oFine constructs Wi	this Scope of IFRS1
		exposure to credit risk that arises from contracts within scope of IFRS 17	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]]	IFRS 17 131 a – Effective 2021-01-01
ifrs-full	MaximumExpoSuieStanossFro	n Maxitinum gIn	v <b>Thement</b> unt	disclosure:
		exposure to loss from continuing involvement	that best represents the entity's maximum exposure to loss from its continuing involvement in derecognised financial assets.	IFRS 7 42E c
ifrs-full	MaximumExpoSuieStahossFro			
		exposure to loss from interests in structured entities	that best represents the entity's maximum exposure to	IFRS 12 29 c

				loss from its interests in structured entities. [Refer: Unconsolidated structured entities [member]]	a
ifrs-full		credit		maximum limit of losses	cæµainepllEoAbsorbBeforeOtherParties IFRS 12 B26 d
ifrs-full	MeasurementA	xaixsis	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	MeasurementB	asestPropertyPla	aht/AnstHrquripmbe bases, property, plant and equipment		disclosure: IAS 16 73 a

				Property, plant and equipment]	
ifrs-full			period adjustments recognised for particular assets, liabilities, non- controlling interests or items of consideration	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]]	etdIsizIbilitiesNoncontrollingInterests IFRS 3 B67 a iii
ifrs-full	MediaProductio	debit	Media production expense	The amount of expense arising from media production.	common practice: IAS 1 112 c
ifrs-full	Merchandise	X instant, debit	Current merchandise	A classification of current	example: IAS 1 78 c, common

				inventory 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	e Miember	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	MethodOfAsse	samientOfExpe	the dit of expected of expected credit losses [axis]	sAkesaxis of 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	MethodOfAsse	essuentic)fExpe	twttfhoditIfosse assessment of expected credit losses [member]	s Main beember 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

				credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the "Method of assessment of expected credit losses" axis if no other member is used.	
ifrs-full	MethodOfDete	r <b>texit</b> ingFairVal	Destriptionent of method of measuring fair value of instruments or interests	sOnEnterests description of the method of measuring the fair value of equity interests of the acquirer transferred as consideration in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 f iv
ifrs-full	MethodsAndA	s <b>tant</b> iptionsUsed	IDPsepiptiogSer of methods and assumptions used in preparing sensitivity analysis	s <b>The</b> ityAnalysis description of methods and assumptions used when preparing a sensitivity analysis for types of market risk to which the entity is exposed. [Refer: Market risk [member]]	disclosure: IFRS 7 40 b

ifrs-full	MethodsOfGen <b>erxits</b> ionAxis	Methods of generation [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 38 118
ifrs-full	MethodsOfGen <b>enætidee</b> 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	MethodsOfTransdationUsedTo	DetscripteSupp of methods of translation used to determine supplementary information	description of the method of translation used to	
ifrs-full	MethodsToDetetentineAmount	D <b>BE scriptism</b> Fai of methods to determine	r <b>Vat</b> ueOfFinance description of the methods	<b>ialstsostnA</b> ndFinancialLiabilitiesA IFRS 7 11 a

			amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	used to determine the amount of changes in the fair value of financial assets and financial liabilities attributable to changes in credit risk, including an explanation of why the method is appropriate. [Refer: Credit risk [member]; Financial assets; Financial liabilities]	
ifrs-full	MethodsUsedI	nteretparingSensi	tDesyriptibysisR of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependence between risk variables	description of method, parameters and assumptions used in preparing a sensitivity analysis, such	p <b>kisclessene</b> sBetweenRiskVariables IFRS 7 41 a
ifrs-full	MethodsUsedT	aMesasureContr	awtsWotdsinfsed to measure contracts within scope		sdisclosure: IFRS 17 117 a – Effective 2021-01-01

		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	MethodsUsedTotAfrabureCont	ravisWouldsinSed to measure contracts within scope of IFRS 17 [member]	eThis in Sin Defer 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.	ndbissclosure: IFRS 17 117 a – Effective 2021-01-01
ifrs-full	MethodsUsedT <b>d&amp;te</b> asureRisk	Methods used to measure risk	The description of the methods used to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]]	disclosure: IFRS 7 33 b
ifrs-full	MethodUsedTo <b>feext</b> ountForIn	ve <b>MathotsIns&amp;d</b> so to account for investments in associates	clates description of the method used to account for investments in associates. [Refer:	disclosure: IAS 27 16 c, disclosure: IAS 27 17 c

				Associates [member]]	
ifrs-full	MethodUsedTo	≱æætountForInv	veMathotsInskalnt to account for investments in joint ventures		disclosure: IAS 27 16 c, disclosure: IAS 27 17 c
ifrs-full	MethodUsedTo	€ A Contraction (1997)	ve <b>Mathots InSed</b> bs to account for investments in subsidiaries		disclosure: IAS 27 16 c, disclosure: IAS 27 17 c
ifrs-full	MethodUsedTo	> <b>Dexte</b> rmineSett1	leMethAnosedtF to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	<b>Three existing Red</b> 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]]	iv
ifrs-full	MiningAssets	X instant, debit	Mining assets	The amount of assets related to	common practice: IAS 16 37

			mining activities of the entity.	
ifrs-full	MiningAssetsMienenberer	Mining assets [member]	This member stands for mining assets. [Refer: Mining assets]	common practice: IAS 16 37
ifrs-full	MiningProperty <b>Member</b>	Mining property [member]	This member stands for property related to mining activities.	common practice: IAS 16 37
ifrs-full	MiningRightsMarenber	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	MiscellaneousComponentsOf	EddityAlbastrates components of equity [abstract]		
ifrs-full	MiscellaneousCurrentAssetsA	b <b>Mnace</b> llaneous current assets [abstract]		
ifrs-full	MiscellaneousCurrentLiabiliti	e <b>3Aisstrilan</b> eous current liabilities [abstract]		
ifrs-full	MiscellaneousEquityAbstract	Miscellaneous equity [abstract]		
ifrs-full	MiscellaneousLiabilitiesAbstr	addiscellaneous liabilities [abstract]		
ifrs-full	MiscellaneousNoncurrentAsse	et <b>Mibsttła</b> neous non-current assets [abstract]		
ifrs-full	MiscellaneousNoncurrentLiab	Misselbatreous non-current		

		liabilities [abstract]		
ifrs-full	MiscellaneousOtherComprehe	n <b>MixdeldonceAb</b> other comprehensive income [abstract]		
ifrs-full	Miscellaneous OXhdrtfqteoating debit	EMpisnselaneous other operating expense	The amount of miscellaneous other operating expenses. [Refer: Other operating income (expense)]	common practice: IAS 1 112 c
ifrs-full	Miscellaneous () Mhehr () Ather () Athe	n <b>Mosne</b> llaneous other operating income	The amount of miscellaneous other operating income. [Refer: Other operating income (expense)]	common practice: IAS 1 112 c
ifrs-full	Miscellaneous OXhinstantisions credit	Miscellaneous other provisions	The amount of miscellaneous other provisions. [Refer: Other provisions]	common practice: IAS 1 78 d
ifrs-full	MiscellaneousOtherProvisions	Abistcattaneous other provisions [abstract]		
ifrs-full	Miscellaneous Other Dervisions	Weisded laneous other provisions [member]	This member stands for miscellaneous other provisions. [Refer: Other provisions [member]]	disclosure: IAS 37 84
ifrs-full	MiscellaneousOtherReservesN	lefiber llaneous other reserves [member]	This member stands for a component	common practice: IAS 1 108

ifrs-full	Miscallanaoue	TimeBandsAbst	<b>Mi</b> ccellonaous	of equity representing miscellaneous reserves that the entity does not separately disclose in the same statement or note. [Refer: Other reserves [member]]	
IIIS-IUII	Miscellaneous	ImeBandsAbst	time bands [abstract]		
ifrs-full	ModelUsedTo	<b>Meas</b> ureInvestm	chtPlopatityn 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	MortgagesMen	n <b>bæ</b> mber	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

			plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]	
ifrs-full	MotorVehiclesMandar	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 Bene	efit <b>PMnstv</b> 4ember employer defined benefit plans [member]	This member stands for defined benefit plans (other than state plans) that: (a) pool the assets contributed by various entities that are not under common control; and (b) use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit	disclosure: IAS 19 33 b, disclosure: IAS 19 34 b

				levels are determined without regard to the identity of the entity that employees. [Refer: Defined benefit plans [member]]	
ifrs-full	MultiperiodEx	c <b>essifishen</b> ingsMe	th/hdlvi/pentoed 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	NameOfAcqui	réext	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	NameOfAssoc	iatext	Name of associate	The name of an associate.	disclosure: IAS 27 17 b

			[Refer: Associates [member]]	i, disclosure: IAS 27 16 b i, disclosure: IFRS 12 21 a i
ifrs-full	NameOfEntity	ida <b>Nathino</b> ficialSt entity whose consolidated financial statements have been produced for public use	atementsHeavEB 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]]	edisetoslukeedForPublicUse IAS 27 16 a
ifrs-full	NameOfGovernteretntAndNa	tur <b>eOutRela</b> fionshi government and nature of relationship with government	pWithConcernment of the government and the nature of its relationship with the reporting entity (ie control, joint control or significant influence). [Refer: Government [member]]	edisclosure: IAS 24 26 a
ifrs-full	NameOfJointOpexation	Name of joint operation	The name of a joint operation. [Refer: Joint operations [member]]	disclosure: IFRS 12 21 a i
ifrs-full	NameOfJointVettetxtre	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:

			ventures [member]]	IFRS 12 21 a i
ifrs-full	NameOfMostSetextrParentEnti	t Maroduafing Pul most senior parent entity producing publicly available financial statements	IIdly AvnitableF most senior parent entity producing publicly available financial statements.	idisudiaskstatements IAS 24 13
ifrs-full	NameOfParent <b>Hexit</b> y	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	NameOfReportingEntityOrOth	entity or other means of identification	fiffication of the reporting entity or other means of identification.	disclosure: IAS 1 51 a
ifrs-full	NameOfSubsiditærsyt	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	NameOfUltima <b>teRa</b> rentOfGrou	aplame 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	NamesOfEmployætsAndEmplo	ykatGroopsCov employers and employee groups covered	effette names of employers and employee groups covered in retirement benefit plans.	disclosure: IAS 26 36 a
ifrs-full	NatureOfFinan <b>diaMA</b> ssetsTrans	ferschiptingPe of nature of transferred financial assets that are not derecognised	rikheeWhichDoN description of the nature of transferred financial assets that are not derecognised	odQuabisfynEorDereco IFRS 7 42D a

		in their entirety	in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets]	
ifrs-full	NatureOfRisks	Descriptip To W of nature of risks and rewards of ownership to which entity is exposed	hibleEntityRema description of the nature of the risks and rewards of ownership of transferred financial assets that are not derecognised in their entirety to which the entity is exposed. [Refer: Financial assets]	aitisEkoposed IFRS 7 42D b
ifrs-full	NetAmountArisingFibernInsur	anveCantrantsM arising from insurance contracts [member]	eTilismember stands for the net amount arising from insurance contracts. It also represents the standard value for the "Amounts arising from insurance contracts" axis if no other member is used. [Refer: Types of insurance	common practice: IFRS 4 Disclosure – Expiry date 2021-01-01

				contracts [member]]	
ifrs-full	NetAmountsFc	or Wainstanting Re	cNieterimedulutere		
		credit	for pay- floating (receive- fixed) interest rate swaps for which net cash flows are exchanged	of contractual undiscounted cash flows in	IFRS 7 B11D c
ifrs-full	NetAssetsLiabi	i <b>N</b> i <b>es</b> stant, debit	Assets (liabilities)	The amount of assets less the amount of liabilities.	common practice: IAS 1 112 c, example: IFRS 1 IG63
ifrs-full	NetAssetsLiab	ilitiesAbstract	Net assets (liabilities) [abstract]		
ifrs-full	NetAssetValue	Mænibær	Net asset value [member]	This member stands for a valuation technique that compares the value of assets and liabilities.	example: IFRS 13 IE63, example: IFRS 13 93 d
ifrs-full	NetCurrentAss	etsLiabilitiesAt	s <b>Natt</b> urrent assets (liabilities) [abstract]		
ifrs-full	NetDebt	X instant, credit	Net debt	The amount of net debt of the entity.	common practice: IAS 1 112 c
ifrs-full	NetDeferredTa	x <b>X ineta</b> nt, debit	Net deferred tax assets	The amount of deferred tax assets net of deferred tax liabilities, when the absolute	common practice: IAS 12 81 g i

			amount of deferred tax assets is greater than the absolute amount of deferred tax liabilities. [Refer: Deferred tax assets; Deferred tax liabilities]	
ifrs-full	NetDeferredTaxAssetsAndLia	b <b>Nittaseffosted</b> ct tax assets and liabilities [abstract]		
ifrs-full	NetDeferredTa x <b>X</b> .iiabsitaities 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	NetDefinedBen <b>afätt</b> LiabilityA	ss <b>etetxds</b> fined 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	NetDefinedBen <b>efetInlad</b> nilityAs	ss <b>etM chefbne</b> d benefit	This member stands for the	disclosure: IAS 19 140 a

			liability (asset) [member]	net defined benefit liability (asset). It also represents the standard value for the "Net defined benefit liability (asset)" axis if no other member is used. [Refer: Net defined benefit liability (asset)]	
ifrs-full	NetEarnedPren	n <b>Xudu</b> ration, 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	NetFinancialA	s <b>¾tisfStubnje</b> ,ctToC debit	NextfingFicifilrc assets subject to offsetting, enforceable master netting arrangements or similar agreements	eTheAfasterNet 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	tiligAosangementsOrSimilarAgreem IFRS 7 13C e

				master netting arrangement or similar agreement presented in the statement of financial position.	
ifrs-full			assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]		ttingArrangementsOrSimilarAgreem
ifrs-full		debit	NextfingFicifidre assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	amount of financial assets that are	tidigeAosangementsOrSimilarAgreem IFRS 7 13C c
ifrs-full	NetFinancialAss		NextfingFicifilrc assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]	eableMasterNet	tingArrangementsOrSimilarAgreem
ifrs-full		credit	IN etffseating Hnf liabilities subject to	fö <b>fbeablaMas</b> ter remaining after	NestingAnerangementsOrSimilarAgree IFRS 7 13C e

			offsetting, enforceable master netting arrangements or similar agreements	deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off against financial liabilities, from the net amount of financial liabilities subject to offsetting or subject to an enforceable master netting arrangement or similar agreement presented in the statement of financial position.	
ifrs-full	NetFinancialLi		IN eff fseating aff in liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	ForceableMaster	NettingArrangementsOrSimilarAgre
ifrs-full	NetFinancialLi	credit	IN Off Section gel Inf liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	amount of financial liabilities that are subject	NiestilogsAurangementsOrSimilarAgre

ifrs-full	NetFinancialLi	abilitiesSubject	<b>INEtffseatingH</b> liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]	the statement of financial position. [Refer: Financial liabilities] forceableMaster	NettingArranger	mentsOrSimilarAgre
ifrs-full	NetForeignExc	l¥nhguGtaiom, 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	NetForeignExc	l¥angunatiosn, debit	Net foreign exchange loss	The net loss arising from foreign exchange differences. [Refer: Foreign exchange gain (loss)]	common practice: IAS 21 52 a	
ifrs-full	NetInvestment	It¥FinatantLease debit	Net investment in finance lease	The gross investment in the finance lease discounted at the interest rate implicit in the lease. Finance lease is a lease that transfers substantially all the risks and rewards	disclosure: IFRS 16 94	

				incidental to	
				ownership of	
				an underlying	
				asset. Gross	
				investment in	
				the finance	
				lease is the	
				sum of: (a)	
				the lease	
				payments	
				receivable	
				by a lessor	
				under a	
				finance lease;	
				and (b) any	
				unguaranteed	
				residual value	
				accruing to	
				the lessor.	
				Interest rate	
				implicit in the lease	
				is the rate	
				of interest	
				that causes	
				the present	
				value of (a)	
				the lease	
				payments	
				and (b) the	
				unguaranteed	
				residual value	
				to equal to	
				the sum of	
				(i) the fair	
				value of the	
				underlying	
				asset and (ii)	
				the initial	
				direct costs of	
				the lessor.	
ifrs-full	NetLiabilities	nAcssettsForRem	a Niciniza bo li ticze a	Hinding bers	CdiscolognenetMember
			or assets for	stands for the	IFRS 17 100
			remaining	net liabilities	a – Effective
			coverage	or assets for	2021-01-01
			excluding	the remaining	
			loss	coverage	
			component	component,	
			[member]	excluding	
				any loss	
				component.	
				A liability	

ifrs-full	NetMovement	f <b>rXDeffirmtodif</b> [axA credit	nNsetugFromRegu movement in deferred tax arising from regulatory deferral account balances related to profit or loss	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]] <b>UENORYDOFINT</b> account balances related to profit or loss. [Refer: Deferred tax asset associated with regulatory deferral account balances; Deferred tax liability associated with regulatory	AdisouloustBaadancesRelatedToProfitOrI IFRS 14 24, disclosure: IFRS 14 B12 b
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ifrs-full	NetMovement <b>inOduraRiog</b> u credit	ulato <b>tyD</b> eferralAcco movement in other regulatory deferral	deferral account balances; Profit (loss)] offit <b>Balancest</b> Re of the net movement in regulatory deferral	<b>latentifio0n</b> ofitOrLoss practice: IFRS 14 IE5, common practice:
		account balances related to profit or loss	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]	ÎFRS 14 25
ifrs-full	NetMovementInRegulatory	movement in regulatory deferral	alancesRelated	OOtherComprehensiveIncomeAbstra
		account balances related to other comprehensive income [abstract]		
ifrs-full	NetMovementIn <b>Rdgndation</b> credit	yDef <b>era</b> lAccountB movement in regulatory deferral account balances related to profit or loss	al <b>EncesRelate</b> dT of the net movement in regulatory deferral account balances related to profit or loss. [Refer: Regulatory deferral	<b>TaftsolöttürE</b> :oss IFRS 14 23, disclosure: IFRS 14 35

				account balances [member]; Profit (loss)]	
ifrs-full	NetMovementI	nRegulatoryDe	f <b>erea</b> lAccountBa movement in regulatory deferral account balances related to profit or loss [abstract]	alancesRelatedT	ToProfitOrLossAbstract
ifrs-full	NetMovementI	In Red gratation my De credit	feralAccountBa movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	alähe æsRælattedT of the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss]	Talfsolöttür£:ossAndNetMovementInF IFRS 14 24, disclosure: IFRS 14 B12 a
ifrs-full	NetMovementI	nRegulatoryDe	ferealAccountBa movement in regulatory deferral account balances related to	alancesRelatedT	ToProfitOrLossAndNetMovementInF

			profit or loss and net movement in related deferred tax [abstract]		
ifrs-full	NetMovement	In <b>R dgnalai</b> kom y De credit	eferalAccountBa movement in regulatory deferral account balances related to profit or loss, attributable to non- controlling interests	a <b>Ehc as Rolate</b> dT 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]	Talfsolöstüre.ossAttributableToNonco IFRS 14 B25
ifrs-full	NetMovementI	In <b>R dgnalaitom</b> y De credit	eferealAccountBa movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	a <b>Ehe as Rolate</b> dT 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	Tallsolöstüre.ossDirectlyAssociatedWi IFRS 14 25

ifrs-full	NetworkInfrastmme		infrastructure [member]	related to profit or loss; Discontinued operations [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	NewIFRSsAxisaxi	is	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	NewIFRSsMembe	ember	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	NewLiabilities	ndungtiotl,iabi edit	NewRecognise liabilities, contingent	d <b>IhBasiness</b> Cor recognised for new	ndeimation practice: IFRS 3 B67 c

		liabilities recognised in business combination	contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination]	
ifrs-full	NewProvisions <b>OxthemPationi</b> sion credit	sNew provisions, other provisions	The amount recognised for new other provisions. [Refer: Other provisions]	common practice: IAS 37 84 b
ifrs-full	NineYearsBefonerReptontingYea	ar <b>Member</b> rs 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	NominalAmoun <b>XOXIXeidgitagI</b> ns	stNominal 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	NominalAmounXOffIstradgingIns	stomintalInHed amount of hedging instruments in hedging relationships to which amendments for interest rate benchmark reform are applied	gTilgRulationshi 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:	ipsifoWshicerAmendmentsForInterestl IFRS 7.24H e

ifrs-full	NominalOrPrin&pialsAantountO	principal amount of financial instrument on	or principal amount of a financial instrument on discontinuation of its measurement at fair value through profit or loss, because a credit derivative	i <b>dixation@f</b> MeasurementAtFairValue IFRS 7 24G c
			class [member]]	
ifrs-full	NonadjustingE væritsAfterRepo	r <b>Nog</b> PeriodAxis 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	NonadjustingEweners/Wenmber	Non- adjusting events after reporting period [member]	This member stands for events that occur between the end of the	disclosure: IAS 10 21

ifrs-full	NoncashAsset	s <b>Deinatadi</b> ForDis debit	assets	of non-	clisslStasterneentsAuthorisedForIssue
			declared for distribution to owners before financial statements authorised for issue	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.	b
ifrs-full	NoncashAssets	s <b>Dæiılatædi</b> ForDis debit	stitution to assets declared for distribution to owners before financial statements authorised for issue, at fair value	nells Béfore Finar value of non- cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting	r <b>cliskStætere</b> rentsAuthorisedForIssueA IFRIC 17 17 c

				period but before the financial statements are authorised for issue. [Refer: At fair value [member]; Non-cash assets declared for distribution to owners before financial statements authorised for issue]	
ifrs-full		debit	assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	of non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.	ightByContractOrCustomToSellOrR IFRS 9 3.2.23 a, disclosure: IAS 39 37 a – Expiry date 2021-01-01
ifrs-full	Noncontrolling	z <b>]Xténstaht</b> ,Acqui credit	inverteecognised A controlling interest in acquiree recognised at acquisition date	AThequisitionDa 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	atdrisclosure: IFRS 3 B64 o i

				acquisition date. [Refer: Business combinations [member]]	
ifrs-full	Noncontrolling	IXtenstant, 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	l <b>imtendser</b> Memb	eNon- controlling interests [member]	This member stands for equity in a subsidiary not attributable, directly or indirectly, to the parent.	disclosure: IAS 1 106
ifrs-full	NoncurrentAcc	t <b>Xeidhtænt</b> me debit	Non-current accrued income	The amount of non- current accrued income. [Refer: Accrued income]	common practice: IAS 1 112 c
ifrs-full	NoncurrentAd	væstant, credit	Non-current advances received	The non- current amount of payments received for goods or services to be provided in the future. [Refer: Advances received]	common practice: IAS 1 55
ifrs-full	NoncurrentAss	e¥ks 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

			Current assets]	
ifrs-full	NoncurrentAssetsAbstract	Non-current assets [abstract]		
ifrs-full	NoncurrentAss <b>ettseheber</b> orS	ale <b>Nkonbær</b> rrent assets held for sale [member]	This member stands for non-current assets that are available for immediate sale in their present condition, subject only to terms that are usual and customary for sales of such assets, and for which sale is highly probable. [Refer: Non- current assets]	example: IFRS 13 IE60, example: IFRS 13 94, common practice: IFRS 5 38
ifrs-full	NoncurrentAsseXsOrsDispos debit	alGnNopsClassifie assets or disposal groups classified as held for distribution to owners	of non- current assets or disposal groups classified	ritistilos Toto Winers IFRS 5 38, disclosure: IFRS 5 5A
ifrs-full	NoncurrentAsseXsOrdDinpos debit	alGnoopsClassifie assets or disposal groups classified as held for sale	d A314 entriconstale of non- current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as	disclosure: IFRS 5 38

				held for sale [member]]	
ifrs-full	NoncurrentAsse	<b>ns@nDes</b> posalG	thopsClassified assets or disposal groups classified as held for sale [member]	A stillet demissate 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]]	Memhum practice: IAS 36 127
ifrs-full		<b>XsOnsDinp</b> osalG debit	itions Classified assets or disposal groups classified as held for sale or as held for distribution to owners	Altidentificantiale 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]	Oliscibledde IAS 1 54 j
ifrs-full	NoncurrentAsse	tsOrDisposalG	nonpsClassified assets or disposal groups classified as held for sale or as held for distribution	AsHeldForSale	OrAsHeldForDistributionToOwners.

		to owners [abstract]		
ifrs-full	NoncurrentAss ets OtstanT han debit		of non- current assets other than financial instruments, deferred tax	AisseksParstemploymentBenefitAsset
ifrs-full	NoncurrentAsse <b>XsRestogt</b> ,ised debit	ASOMACquisition assets recognised as of acquisition date	recognised as of the	common practice: IFRS 3 B64 i
ifrs-full	NoncurrentBiol&ginatantsets debit	Non-current biological assets	The amount of non- current biological assets. [Refer: Biological assets]	disclosure: IAS 1 54 f
ifrs-full	NoncurrentBiologinalderssetsN	1eNubuercurrent biological	This member stands for non-current	common practice: IAS 41 50

			assets [member]	biological assets. [Refer: Biological assets]	
ifrs-full	NoncurrentCor	t <b>Xaintstasst</b> ţs debit	Non-current contract assets	The amount of non- current contract assets. [Refer: Contract assets]	disclosure: IFRS 15 105
ifrs-full	NoncurrentCor	n <b>tXaintEtianti</b> llities credit	Non-current contract liabilities	The amount of non- current contract liabilities. [Refer: Contract liabilities]	disclosure: IFRS 15 105
ifrs-full	NoncurrentDet	o <b>tXnixtistame</b> ntsIss credit	u <b>dd</b> n- current debt instruments issued	The amount of non- current debt instruments issued. [Refer: Debt instruments issued]	common practice: IAS 1 55
ifrs-full	NoncurrentDep	ð <b>æittsFtænth</b> Custo credit	Divers-current deposits from customers	The amount of non- current deposits from customers. [Refer: Deposits from customers]	common practice: IAS 1 55
ifrs-full	NoncurrentDer	iXatinseFiithancia debit	Nonetsurrent derivative financial assets	The amount of non- current derivative financial assets. [Refer: Derivative financial assets]	common practice: IAS 1 55
ifrs-full	NoncurrentDer	iXatinseFiithancia credit	INabilitingent derivative financial liabilities	The amount of non- current derivative financial liabilities.	common practice: IAS 1 55

				[Refer: Derivative financial liabilities]	
ifrs-full	NoncurrentDiv	i <b>&amp;eindsPanyt</b> ables credit	Non-current dividend payables	The amount of non- current dividend payables. [Refer: Dividend payables]	common practice: IAS 1 55
ifrs-full	NoncurrentExc	i <b>še finst Prat</b> yables credit	Non-current excise tax payables	The amount of non- current excise tax payables. [Refer: Excise tax payables]	common practice: IAS 1 78
ifrs-full	NoncurrentFin	a <b>Xcirlstant</b> ,Recei debit	Vablescurrent finance lease receivables	The amount of non- current finance lease receivables. [Refer: Finance lease receivables]	common practice: IAS 1 55
ifrs-full	NoncurrentFina	a <b>XciakAasse</b> ts debit	Non-current financial assets	The amount of non- current financial assets. [Refer: Financial assets]	disclosure: IFRS 7 25
ifrs-full	NoncurrentFin	a <b>¥ciak4esse</b> tsAtA debit	MontisedCost 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	NoncurrentFina	a <b>XciakAsst</b> etsAtF debit	and wakun Tenroug financial	htthentompre	h <b>dissikæstunæ</b> ome IFRS 7 8 h
			assets at fair value	current financial	

		through other comprehensive income	assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]	
ifrs-full	NoncurrentFinancia	IAssetsAtF aidvalueTenoug financial assets at fair value through other comprehensive income [abstract]		nensiveIncomeAbstract
ifrs-full	NoncurrentFina <b>X</b> cia debi	it financial assets at fair value through profit or loss	of non- current	disclosure: IFRS 7 8 a
ifrs-full	NoncurrentFinancia	lAssetsAtF añovahueFerroug financial assets at fair value through profit or loss [abstract]	hProfitOrLossA	Abstract
ifrs-full	NoncurrentFina <b>X</b> cia debi		hithe fittentintssC of non- current financial assets that are measured at fair value through profit or loss and that are classified	<b>Lassifinah</b> AsHeldForTrading practice: IAS 1 55, disclosure: IFRS 7 8 a – Expiry date 2021-01-01

				as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]	
ifrs-full	NoncurrentFin	a <b>XciakAasste</b> tsAtF	and wakuer terrous	hProfitOnIntssI	disignatude Jpon Initial Recognition
		debit	financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	of non- current financial assets measured at fair value	IFRS 7 8 a
ifrs-full	NoncurrentFin	a Wicingk Approximate the Att	Alahahartantuk	hilling	disdatosuile Measured AtFair Value
		debit	financial assets at fair value through profit or loss, mandatorily measured at fair value		IFRS 7 8 a

				measured at fair value	
ifrs-full	NoncurrentFina	a <b>XcinkAss</b> tetsAtF debit	AidvaluerFerroug financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	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]	
ifrs-full	NoncurrentFin	a¥ci <b>a</b> k <b>tass</b> tetsAtF debit	Aidvalueferroug financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	hithe fittonintssN 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	Vide is considered and the work of the wor

			accordance with exemption for repurchase of own financial liabilities]	
ifrs-full	NoncurrentFinaXciakAassets/ debit	financial assets available-for- sale	The amount of non- current financial assets available-for- sale. [Refer: Financial assets available- for-sale; Non-current financial assets]	disclosure: IFRS 7 8 d – Expiry date 2021-01-01
ifrs-full	NoncurrentFina <b>XciakAss</b> ets debit	Mea <b>NondAutFent</b> Va financial assets measured at fair value through other comprehensive income	of non- current financial assets measured	IFRS 78h
ifrs-full	NoncurrentFina <b>Xcialtaab</b> ilit credit	ties Non-current financial liabilities	The amount of non- current financial liabilities. [Refer: Financial liabilities]	disclosure: IFRS 7 25
ifrs-full	NoncurrentFina <b>Xcialtaab</b> ilit credit	ties Atomortised Co financial liabilities at amortised cost	of non- current financial liabilities	disclosure: IFRS 7 8 g, disclosure: IFRS 7 8 f –

				measured at amortised cost. [Refer: Financial liabilities at amortised cost]	Expiry date 2021-01-01
ifrs-full		a <b>Xcinktan</b> bilities credit	financial liabilities at fair value through profit or loss	of ligh Rnooitfur Lo of non- current financial liabilities measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]	IFRS 7 8 e
ifrs-full	NoncurrentFin	ancialLiabilities	AtonicValent hr financial liabilities at fair value through profit or loss [abstract]	oughProfitOrLo	ossAbstract
ifrs-full	NoncurrentFin	a <b>Xcinktanb</b> ilities credit	AtonicValuet	of ligh Proof the Lo of non- current financial liabilities at fair value through profit or loss that meet the definition of held for trading. [Refer: Non- current financial liabilities at fair value through profit or loss]	
ifrs-full	NoncurrentFin	ha <b>Xcialstaab</b> ,ilities credit	AlonicValent financial liabilities at	ro <b>Tigh AnoditO</b> rLo of non- current	ostiBudsigmætedUponInitialRecognitio IFRS 7 8 e

			fair value through profit or loss, designated upon initial recognition or subsequently	financial liabilities measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	NoncurrentGov	/ærninseantGrants credit	Non-current government grants	The amount of non- current government grants recognised on the statement of financial position as deferred income. [Refer: Government [member]; Deferred income; Government grants]	common practice: IAS 1 55
ifrs-full	NoncurrentHel	dXoinataunițyInve debit	SNumentarrent held-to- maturity investments	The amount of non- current held- to-maturity investments. [Refer: Held- to-maturity investments]	disclosure: IFRS 7 8 b – Expiry date 2021-01-01
ifrs-full	NoncurrentInte	rXstPratyanble credit	Non-current interest payable	The amount of non- current	common practice: IAS 1 112 c

ifrs-full	NoncurrentInve	e <b>Mrinesttst0</b> ,therT debit	haoln-vestenetnts investments other than	Investments in equity instruments designated at fair value through other comprehensive income]	siogFrquityMethod practice: IAS 1 55
ifrs-full	NoncurrentInve	e <b>MrinesttesIt</b> ;Equit debit	ylinstreaments De investments in equity instruments designated at fair value through other comprehensive income	of non- current investments in equity instruments that the	Malscel of Survey of the Comprehensive I
ifrs-full			NonExtractive inventories arising from extractive activities [abstract]		
ifrs-full	NoncurrentInve	e <b>Xtonsta</b> nt, debit	Non-current inventories	The amount of non- current inventories. [Refer: Inventories]	disclosure: IAS 1 54 g
ifrs-full	NoncurrentInte	ræstæraæriyable debit	Non-current interest receivable	interest payable. [Refer: Interest payable] The amount of non- current interest receivable. [Refer: Interest receivable]	common practice: IAS 1 112 c

			investments accounted for using equity method	investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Non- current assets; Investments other than investments accounted for using equity method]	
ifrs-full	NoncurrentLea	s&Liinstrialinitijes credit	Non- current lease liabilities	The amount of non- current lease liabilities. [Refer: Lease liabilities]	disclosure: IFRS 16 47 b
ifrs-full	NoncurrentLea	s <b>&amp;Pireștayt</b> ments debit	Non- current lease prepayments	The amount of non- current prepayments for leases. [Refer: Non- current prepayments]	common practice: IAS 1 55
ifrs-full	NoncurrentLia	oNitiestant, 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	NoncurrentLia	bilitiesAbstract	Non-current liabilities [abstract]		
ifrs-full	NoncurrentLia	oNitiestRet;ognis credit	edAsOfAcquisi liabilities recognised as	tibleDateount recognised as of the acquisition	common practice: IFRS 3 B64 i

			of acquisition date	date for non-current liabilities assumed in a business combination. [Refer: Business combinations [member]]	
ifrs-full		n <b>% Amxd&amp;nt</b> çeivab debit	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	NoncurrentNor				sdisseldsasRightByContractOrCuston
		debit	non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	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.	IFRS 9 3.2.23 a, disclosure: IAS 39 37 a – Expiry date 2021-01-01
ifrs-full	NoncurrentOre	SKoiclspähets debit	Non-current ore stockpiles	A classification of non- current inventory representing the amount of ore stockpiles. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	NoncurrentPay	a <b>Xlins</b> stant, credit	Trade and other non- current payables	The amount of non- current trade payables	disclosure: IAS 1 54 k

				and non- current other payables. [Refer: Other non-current payables; Non- current trade payables]	
ifrs-full	NoncurrentPay	ablesAbstract	Trade and other non- current payables [abstract]		
ifrs-full	NoncurrentPay	a <b>&amp;lessHonP</b> ,urcha credit	sMOffEctengent payables for purchase of energy	The amount of non- current payables for the purchase of energy. [Refer: Payables for purchase of energy]	common practice: IAS 1 78
ifrs-full	NonourrontDou	₩71° D2 D9 1			
	INONCULENIPAV	antessionpurcha	selon ammenten	t A strepsmount	common
		credit	sNOfNorcenten payables for purchase of non-current assets	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		credit	payables for purchase of non-current assets	of non- current payables for the purchase of non-current assets. [Refer: Payables for purchase of non-current	practice: IAS 1 78

			than income tax]	
ifrs-full	NoncurrentPay a <b>XlinsStaRt</b> elated credit	Polotiescurrent payables to related parties	The amount of non- current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]	common practice: IAS 1 78
ifrs-full	NoncurrentPaya&lessfafit,adeS credit	uppditers current trade payables	The non- current amount of payment due to suppliers for goods and services used in the entity's business. [Refer: Trade payables]	common practice: IAS 1 78
ifrs-full	NoncurrentPortiXinOsfizioti,curr credit	en <b>Moncisissne</b> d portion of non-current bonds issued	The non- current portion of non-current bonds issued. [Refer: Bonds issued]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPortionOfNoncurr	en <b>Moreconving</b> sB portion of non-current borrowings, by type [abstract]	yTypeAbstract	
ifrs-full	NoncurrentPortiXinOsfixioogcurr credit	ention of portion of non-current commercial papers issued	afbestsmed current portion of non-current commercial paper issued. [Refer: Commercial papers issued]	common practice: IAS 1 112 c

ifrs-full	NoncurrentPor	· · · · ·	n <b>NonansRene</b> ive	a The non-	common
		credit	portion of non- current loans received	current portion of non- current loans received. [Refer: Loans received]	practice: IAS 1 112 c
ifrs-full	NoncurrentPor	tiXinOxfl&lootp.curre credit	nNotestAndDet portion of non-current notes and debentures issued	eiitenesissued current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPor	tฬriOffMoncurre credit	rite area area and a secured bank loans received	LTbhnsRoreeived current portion of non-current secured bank loans received. [Refer: Secured bank loans received]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPor	tฬriOsfl&lootpcurre credit	rildnscarmentBar portion of non-current unsecured bank loans received	nkhømosReceive current portion of non-current unsecured bank loans received. [Refer: Unsecured bank loans received]	edommon practice: IAS 1 112 c
ifrs-full	NoncurrentPor	tฬriOstlOntherNo credit	NormentBoomowi portion of other non- current borrowings	ngse non- current portion of non- current other borrowings. [Refer: Other borrowings]	common practice: IAS 1 112 c

ifrs-full	NoncurrentPrepX d	ky <b>instats</b> t, ebit	Non-current prepayments	The amount of non- current prepayments. [Refer: Prepayments]	example: IAS 1 78 b
ifrs-full	NoncurrentPrepX d	ζy <b>instats</b> tAndNo ebit	Discurrements prepayments and non- current accrued income	edhcomount of non- current prepayments and non- current accrued income. [Refer: Prepayments; Accrued income]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPrepa	ymentsAndNo	DNcurremtrent rend prepayments and non- current accrued income [abstract]	edIncomeAbstra	ict
ifrs-full	NoncurrentProgX d	a <b>instang</b> Asset ebit	sNon-current programming assets	The amount of non- current programming assets. [Refer: Programming assets]	common practice: IAS 1 55
ifrs-full	NoncurrentProvX	sionssant, redit	Non-current provisions	The amount of non- current provisions. [Refer: Provisions]	disclosure: IAS 1 54 1
ifrs-full	NoncurrentProvis	sionsAbstract	Non-current provisions [abstract]		
ifrs-full	NoncurrentProvX	siionstafiot;Empl redit	d <b>yenBanreents</b> provisions for employee benefits	The amount of non- current provisions for employee benefits. [Refer: Provisions	disclosure: IAS 1 78 d

				for employee benefits]	
ifrs-full	NoncurrentRec	eXvinbshænt, 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	NoncurrentRec	eivablesAbstra	cfFrade and other non- current receivables [abstract]		
ifrs-full	NoncurrentRec	eXvindstænDjueFro debit	hNAssociates receivables due from associates	The amount of non- current receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full		debit	NointVentures receivables due from joint ventures	of non- current receivables due from joint ventures. [Refer: Joint ventures [member]]	common practice: IAS 1 78 b
ifrs-full	NoncurrentRec	eXvintstanDueFro debit	htter receivables due from related parties	sThe amount of non- current receivables due from related parties. [Refer: Related parties [member]]	example: IAS 1 78 b

ifrs-full	NoncurrentRec		ontoraecs.WethtCu		disclosure:
		debit	receivables from contracts with customers	of non- current receivables from contracts with customers. [Refer: Receivables from contracts with customers]	IFRS 15 105
ifrs-full		debit	ental OtiPhicepertic receivables from rental of properties	of non- current receivables from rental of properties. [Refer: Receivables from rental of properties]	common practice: IAS 1 78 b
ifrs-full	NoncurrentRec	æviðstæstfromS debit	aNOffRooperties receivables from sale of properties	The amount of non- current receivables from sale of properties. [Refer: Receivables from sale of properties]	common practice: IAS 1 78 b
ifrs-full	NoncurrentRec	æXv <b>abstæst</b> fromTa debit	A West Orthur Ethan I receivables from taxes other than income tax	nEbenaffaount of non- current receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax]	common practice: IAS 1 78 b
ifrs-full	NoncurrentRec	oğninstalatşsets debit	DefimedBaneafitP net defined benefit asset	lathe amount of non- current net defined benefit asset. [Refer: Net	common practice: IAS 1 55

			defined benefit asset]	
ifrs-full	NoncurrentRec <b>Xgninsstalh</b> fi,abili credit	ti <b>ð Dæfanet Be</b> ne net defined benefit liability	fi <b>Fhlaa</b> mount of non- current net defined benefit liability. [Refer: Net defined benefit liability]	common practice: IAS 1 55
ifrs-full	NoncurrentRefuXdssBtanvision 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	NoncurrentRest <b>Nciest@at</b> shAndebit	d <b>ChishFaqurient</b> en restricted cash and cash equivalents	tsThe amount of non- current restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	common practice: IAS 1 55
ifrs-full	NoncurrentReteXtionsPantables credit	Non-current retention payables	The amount of non- current retention payables. [Refer: Retention payables]	common practice: IAS 1 78
ifrs-full	NoncurrentTradXRinstainables debit	Non- current trade receivables	The amount of non- current trade receivables. [Refer: Trade receivables]	example: IAS 1 78 b
ifrs-full	NoncurrentValu <b>XAidstad</b> iTaxPa credit	yabbers current value added tax payables	The amount of non- current value added tax payables. [Refer: Value	common practice: IAS 1 78

			added tax payables]		
ifrs-full	NoncurrentValuXAidstadiTaxI debit	Rec <b>èivablæs</b> rent 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 <b>Kanstaht</b> jab credit	ilities. derivative financial liabilities, undiscounted cash flows	ed <b>ClasslaFilows</b> t of contractual undiscounted cash flows in relation to non- derivative financial liabilities.	disclosure: IFRS 7 39 a	-
ifrs-full	NonderivativelnXeiststænt,Co credit	ntrationabilities derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	1e There advorts in V of non- derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]	adiiscThsunghPro IFRS 4 39C a – Expiry date 2021-01-01	ofitOrLossApplyingL
ifrs-full	Nongovernmen <b>t6cistben</b> ersM	Ienition- government customers [member]	This member stands for non- government customers. [Refer: Government [member]]	example: IFRS 15 B89 c	-
ifrs-full	Noninsurance A Steits Auutuire credit	dB Monercising Ri insurance assets acquired by exercising rights to recoveries	gHthEarAnconveri of non- insurance assets acquired by exercising rights to recoveries.	example: IFRS 4 IG22 h – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01	-

ifrs-full	NonlifeInsuran <b>ceContra</b> ctsMe	mbon-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	NonrecurringFainWalbeMeasur	elvicentMember recurring fair value measurement [member]	This member stands for fair value measurements which other IFRSs require or permit in the statement of financial position in particular circumstances. [Refer: IFRSs [member]]	disclosure: IFRS 13 93 a
ifrs-full	Nonsubscription <b>Citeratitio</b> nRecredit	violome 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	NotesAccountingPoliciesAndN	<b>Nodes</b> oryTags accounting policies and mandatory core taxonomy elements placeholder – this item MUST be used as a starting point for markups of disclosures in the notes to the financial statements		

ifrs-full	NotesAndDeber <b>XuirestInst</b> yed credit	Notes and debentures issued	The amount of notes and debentures issued by the entity.	common practice: IAS 1 112 c
ifrs-full	NotInternallyG <b>eneratud</b> Memb	eNot internally generated [member]	This member stands for items that have not been internally generated by the entity.	disclosure: IAS 38 118
ifrs-full	NotionalAmounX instant	Notional amount	The nominal or face amount of a financial instrument, used to calculate payments made on that instrument.	common practice: IAS 1 112 c
ifrs-full	NotLaterThanO <b>meMbeth</b> Mem	berot later than one month [member]	This member stands for a time band of not later than one month.	example: IFRS 7 B11 a, example: IFRS 7 B35 a, example: IFRS 7 IG31A
ifrs-full	NotLaterThanOmeYielaetMembe	rNot later than one year [member]	This member stands for a time band of not later than one year.	disclosure: IAS 1 61 a, disclosure: IFRS 16 97, disclosure: IFRS 16 94, disclosure: IFRS 17 132 b – Effective 2021-01-01, example: IFRS 7 B11, example: IFRS 7 IG31A
ifrs-full	NotLaterThanThrenMcmthsM	enNotrlater than three months [member]	This member stands for a time band of not later than three months.	common practice: IAS 1 112 c, example: IFRS 7 IG28 a –

ifrs-full			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]]	Expiry date 2021-01-01, example: IFRS 7 37 a – Expiry date 2021-01-01 Fdi3MbiahEairVa IFRS 13 97	ılueIsDisclosedMem
ifrs-full	NumberAndAv	erageNumberO	f <b>Nmplay</b> eesAbs and average number of employees [abstract]	stract		
ifrs-full	NumberOfEmp	₩yXeXe instant	Number of employees	The number of personnel employed by the entity at a date.	common practice: IAS 1 112 c	
ifrs-full	NumberOfInstr	umation	INSimabebasedPa instruments granted in share-based payment arrangement	y <b>The</b> ntArranger number of instruments granted in share-based payment arrangement.	nenample: IFRS 2 IG23, example: IFRS 2 45 a	
ifrs-full	NumberOfInstr	MMMMSID <b>slate</b> re	StatesberlOf Issu instruments or interests issued or issuable	a <b>The</b> number of instruments or interests issued or issuable at acquisition date for equity interests of the acquirer transferred as consideration	disclosure: IFRS 3 B64 f iv	

			in a business combination.	
ifrs-full	NumberOfInstrum MaximsOtherEd	Wityhistrumfients other equity instruments granted in share-based payment arrangement	Ghantadhber of other equity instruments (ie other than share options) granted in a share-based payment arrangement.	disclosure: IFRS 2 47 b, common practice: IFRS 2 45
ifrs-full	NumberOfLivin <b>ğ Axixinalst</b> ant	Number of living animals	The number of entity's living animals.	common practice: IAS 41 46 b i
ifrs-full	NumberOfOthe <b>Æ&amp;i¾yinstarı</b> tn	eNtsFibercostable other equity instruments exercisable in share-based payment arrangement	of other equity instruments (ie other than share options) exercisable in a share-based payment	practice: IFRS 2 45
ifrs-full	NumberOfOtherE&XityInstrun duration	eNtsFibercoisedC other equity instruments exercised or vested in share-based payment arrangement	arrangement. <b>rWestedInSte</b> are of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement.	basediPayrmentArrangemen practice: IFRS 2 45
ifrs-full	NumberOfOtherE&AvXtyInstrun duration	eNitsExpiredInS other equity instruments expired in share-based payment arrangement	handbasedDeaym of other equity instruments (ie other than share options) expired in a share-based payment arrangement.	ertoAnnangement practice: IFRS 2 45
ifrs-full	NumberOfOtherE&AXtyInstrun duration	eNtsFibefectfedIn other equity instruments	Sfiheebased@ayr of other equity	ncontAmrangement practice: IFRS 2 45

		forfeited in share-based payment arrangement	instruments (ie other than share options) forfeited in a share-based payment arrangement.	
ifrs-full	NumberOfOthe <b>Æ&amp;Xiyhssant</b> n	eNtsObutstafidin other equity instruments outstanding in share-based payment arrangement	of other equity	açonentorrangement practice: IFRS 2 45
ifrs-full	NumberOfOthe <b>PAtt</b> ipantsO duration	<b>Retirebase</b> ntBen of other participants of retirement benefit plan	effittel anumber of other participants in a retirement benefit plan.	disclosure: IAS 26 36 b
ifrs-full	NumberOfOutsiXnXiXgBstareO	pNonsber 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	NumberOfPartiXipXiXsOfRetir duration	eNamBenofitPla participants of retirement benefit plan receiving benefits	af <b>IRe</b> ceivingBen number of participants in a retirement benefit plan receiving benefits.	<b>efits</b> closure: IAS 26 36 b
ifrs-full	NumberOfSharðOðtðinssfæntc	salute best hafeba share options exercisable in share-based payment arrangement	sadheayunabteArra of share options exercisable in a share-based payment arrangement.	adisseitoesutre: IFRS 2 45 b vii
ifrs-full	NumberOfShareOftionsExerc duration	Solution Share base share options exercised in share-based payment arrangement	dPagementMerran of share options exercised in a share-based	g <b>disodos</b> ure: IFRS 2 45 b iv

			payment arrangement.	
ifrs-full	NumberOfShareOftionsExpireduration	• <b>MnSilareba</b> sed share options expired in share-based payment arrangement	PajhenentrAbeamg of share options expired in a share-based payment arrangement.	e <b>disn</b> tosure: IFRS 2 45 b v
ifrs-full	NumberOfShareOptionsForfer duration	tedlinSharebase share options forfeited in share-based payment arrangement	d Payer nemb Aeran of share options forfeited in a share-based payment arrangement.	g <b>dinseht</b> sure: IFRS 2 45 b iii
ifrs-full	NumberOfShar <b>OMtXonsGrant</b> duration	eMnSilanebased share options granted in share-based payment arrangement	PaynenentAbearng of share options granted in a share-based payment arrangement.	edi <b>sol</b> osure: IFRS 2 45 b ii
ifrs-full	NumberOfShareshAreshorised	Number of shares authorised	The number of shares authorised.	disclosure: IAS 1 79 a i
ifrs-full	NumberOfShareshlasseed	Number of shares issued	The number of shares issued by the entity.	common practice: IAS 1 106 d
ifrs-full	NumberOfSharesIssuedAbstra	cNumber of shares issued [abstract]		
ifrs-full	NumberOfSharesHasseedAndFu	IllyPailder 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	NumberOfShareshaseedButNo	t <b>NullyPai</b> df shares issued but not fully paid	The number of shares issued by the entity, for which full payment	disclosure: IAS 1 79 a ii

			has not been received.	
ifrs-full	NumberOfSharestanding	Number 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	OccupancyExpexisturation, debit	Occupancy expense	The amount of expense arising from occupancy services received by the entity.	common practice: IAS 1 85
ifrs-full	OfficeEquipmen <b>X</b> instant, debit	Office equipment	The amount of property, plant and equipment representing equipment used to support office functions, not specifically used in the production process. [Refer: Property, plant and equipment]	example: IAS 16 37 h
ifrs-full	OfficeEquipme <b>mtMabdo</b> er	Office equipment [member]	This member stands for a class of property, plant and equipment representing equipment used to support office functions, not specifically used in the production	example: IAS 16 37 h

ifrs-full	OilAndGasAsse <b>x</b> s ins debit		Oil and gas assets	process. [Refer: Property, plant and equipment] The amount of assets related to the exploration, evaluation, development or production of oil and gas.	common practice: IAS 16 37
ifrs-full	OilAndGasAssettsevine	maber	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	OnDemandMembernt	ber	On demand [member]	This member stands for an on demand time band.	common practice: IAS 1 112 c
ifrs-full	OnerousContractsend	<b>h</b> ¢ingentLi	abilityMember 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

ifrs-full	OnerousContra		Onerous	The amount	example: IAS
		credit	contracts provision	of provision for onerous	37 66
			provision	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]	
ifrs-full	OnerousContra	ctsProvisionAb	s <b>Oac</b> rous		
			contracts		
			provision		
			[abstract]		
ifrs-full	OnerousContra	atsendseisionMe	n <b>Omer</b> ous	This member	example: IAS
			contracts	stands for	37 66
			provision	a provision	
			[member]	for onerous	
				contracts. [Refer:	
				Onerous	
				contracts	
				provision]	
ifrs-full	OneYearBefore	ReprobiengYearl	<b>Vene</b> bærar	This member	disclosure:
			before	stands for	IFRS 17 130
			reporting year	a year that	– Effective
			[member]	ended one	2021-01-01
				year before	
				the end of	
				the reporting	
				year.	
ifrs-full	OperatingExpe		Operating	The amount	common
		debit	expense	of all	practice: IAS
				operating expenses.	1 85
· C C 11		VT VY C	0051	-	
ifrs-full	OperatingExpe	nXedFixraltuolingCo debit	ostpensating expense	The amount of operating	common practice: IAS
	1	DEDU	ex nense	$\alpha$ onerain $\sigma$	I DEACHCE LAN

			excluding cost of sales	excluding the cost of sales. [Refer: Cost of sales]	
ifrs-full	OperatingLease	e <b>Michurat</b> ion, credit	Operating lease income	The amount of operating lease income. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.	disclosure: IFRS 16 90 b
ifrs-full	OperatingSegn	n <b>emesiM6e</b> mber	Operating segments [member]	This member stands for operating segments. An operating segment is a component of an entity: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity); (b) whose operating results are regularly reviewed by the entity's chief operating	disclosure: IFRS 8 28

			decision maker to make decisions about resources to be allocated to the segment and assess its performance; and (c) for which discrete financial information is available. [Refer: Revenue]	
ifrs-full	OptionContractMember	Option contract [member]	This member stands for a derivative financial instrument that gives the holder the right, but not the obligation, to purchase or sell an underlying asset for a specified price determined in advance. [Refer: Derivatives [member]]	common practice: IAS 1 112 c
ifrs-full	OptionPricingMndBibGember	Option pricing model [member]	This member stands for a specific valuation technique consistent with the income approach that involves analysing future	example: IFRS 13 B11 b, example: IFRS 13 IE63

				amounts with option pricing models, such as the Black- Scholes- Merton formula or a binominal model (ie a lattice model), that incorporate present value techniques and reflect both the time value and intrinsic value of an option. [Refer: Income approach [member]]	
ifrs-full	OrdinaryShare	sMember	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	Béfonstanansfer debit	Original assets before transfer	The amount of the original assets before transfer for transferred assets that the entity continues to recognise to	disclosure: IFRS 7 42D f

			the extent of its continuing involvement.	
ifrs-full	OtherAdjustmenXsdfiorraviorn debit	cash <b>It∂ths</b> r 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	OtherAdjustmenXsdfiorA&/hindebit	chCa MHEffectsAreIn adjustments for which cash effects are investing or financing cash flow	vAstingOrdFitxan 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)]	cingfinshFlow practice: IAS 7 20 c
ifrs-full	OtherAdjustmetXsdiolAticon debit	ncile <b>Rodfin</b> Loss adjustments to reconcile profit (loss)	Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities that the entity	disclosure: IAS 7 20

				does not separately disclose in the same statement or note. [Refer: Adjustments to reconcile profit (loss)]	
ifrs-full	OtherAssets	X instant, 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	OtherAssetsA	nXuimt£fannttribute debit	d <b>DibEair3schs</b> eO amount contributed to fair value of plan assets	fPhenAnsettst 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	OtherAssetsM	e <b>mben</b> ber	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	OtherBorrowin	gx 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

				note. [Refer: Borrowings]	
ifrs-full	OtherCashAnd	CashEtqntyalent debit	SOther 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	OtherCashPayı	n <b>&amp;ntsFation</b> Qper credit	atitleA ctishities 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	OtherCashPayı	n&ntsTatAoquire credit	Ethity CasDebtIn payments to acquire equity or debt instruments of other entities, classified as investing activities	hatheroashsOfOt 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.	hærāmpiliestAfassifiedAsInvestingAct 7 16 c
ifrs-full	OtherCashPayı	n&ntsTatAoquire credit	Rotheastshipoint payments to acquire		iedanspleedtagActivities 716 c

			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	OtherCashRec	e¥otdErotit@pera debit	t <b>Dighec tiasifies</b> receipts from operating activities	The cash inflow from operating activities that the entity does not separately disclose in the same statement or note.	example: IAS 7 14
ifrs-full	OtherCashRec	e¥ptdFirotinfsples( debit	Offheritg/OhDebr receipts from sales of equity or debt instruments of other entities, classified as investing activities	Ifibtr constructs of 0 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.	DetxemFipletiets(SassifiedAsInvestingA 7 16 d

ifrs-full	OtherCashReceixtdErotinsales	<b>Oththerestsh</b> nJoi		
	debit	receipts from sales of interests in joint ventures, classified as investing activities	inflow from sales of interests in joint ventures (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]]	7 16 d
ifrs-full	OtherComponerXstafilatiferred	TathepenseInco	mate	common
	debit	components of deferred tax expense (income)	amount of components of deferred tax expense or income that the entity does not separately disclose in the same statement or note. [Refer: Deferred tax expense (income)]	practice: IAS 12 80
ifrs-full	OtherComprehexsiverInticome credit	Other comprehensive income	The amount of income and expense (including reclassification adjustments) that is not recognised in profit or loss as required or permitted by IFRSs.	disclosure: IAS 1 106 d ii, disclosure: IAS 1 81A b, disclosure: IAS 1 91 a, disclosure: IFRS 12 B12 b viii

		[Refer: IFRSs [member]]	
ifrs-full	Stulact comprehensive income [abstract]		
ifrs-full	DitbuttableToNo comprehensive income, attributable to non- controlling interests		practice: IAS 1 85
ifrs-full	DilbuetableToOv comprehensive income, attributable to owners of parent		common practice: IAS 1 85
ifrs-full	OtheFax comprehensive income, before tax	The amount of other comprehensive income, before tax. [Refer: Other comprehensive income]	
ifrs-full	OtheFaxApplic comprehensive income, before tax, application of overlay approach		IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	OtheFaxApplic comprehensive income,	ationOfOverlay	ApproachAbstra

			before tax, application of overlay approach [abstract]	
ifrs-full	OtherCompreh	e <b>Xsävæhi</b> æmeBe credit	eOutheFaxAvailab comprehensive income, before tax, available-for- sale financial assets	IAS 1 91 b – Expiry date 2021-01-01, disclosure: IAS 1 7 – Expiry date 2021-01-01
ifrs-full	OtherCompreh	eXsilvæhtimmeB credit	etotheFaxCashFl comprehensive income, before tax, cash flow hedges	IAS 1 7
ifrs-full	OtherCompreh	eXsitvæbticomeB credit	etotheFaxChange comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	i <b>tisokiallr</b> eabilityAttributableToCha IAS 1 7, disclosure: IAS 1 91 b

ifrs-full	OtherCompreh	eXsilvæhticomeB credit	eOtheFaxChange comprehensive income,		iglinClursemeyBasisSpreads IAS 1 7,
			before tax, change in value of foreign currency basis spreads	income, before tax, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income, before tax]	IAS 1 91 b
ifrs-full	OtherCompreh	eXsilvælaticomeB	e <b>OutheT</b> axChange	In Nealune Officiorw	alidEllesneertsOfForwardContracts
		credit	comprehensive income, before tax, change in value of forward elements of forward contracts	comprehensive income, before tax, related to change in value of forward elements of forward contracts. [Refer: Other comprehensive income, before tax]	IAS 1 91 b
ifrs-full	OtherCompreh				VislakOutoptions
		credit	comprehensive income, before tax, change in value of time 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 91 b

ifrs-full	OtherCompreheXsdvælnicome	Reformerax Exchar	addainfirmanates(	Intrakoslation
	credit	comprehensive income, before tax, exchange differences on translation	of other comprehensive income, before tax, related to exchange differences on translation of financial statements of foreign operations. [Refer: Other comprehensive income, before tax]	IAS 1 91 b, disclosure: IAS 1 7
ifrs-full	OtherComprehexsdvæhtwomel credit	comprehensive income,	of other comprehensive	
ifrs-full	OtherCompreheXsdvæhtikomel	before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	income, before tax, related to finance income (expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	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
1115-1011	credit	comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	of other comprehensive income, before tax, related to financial assets measured	IAS 1 7, disclosure: IAS 1 91 b, disclosure: IFRS 7 20 a viii

ifrs-full	OtherCompreh	eXsilverInticompeB credit	comprehensive income, before	of other comprehensive income,	s <b>tfixeltsInfe</b> quityInstruments IAS 1 7, disclosure: IAS 1 91 b,
			tax, gains (losses) from investments in equity instruments	before tax, related to gains (losses) from changes in the fair	disclosure: IFRS 7 20 a vii
				value of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income, before tax]	
ifrs-full	OtherCompreh				glissinsmæntsThatHedgeInvestments
		credit	comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	comprehensive income, before tax, related to gains (losses) on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other	IAS 1 7, disclosure: IAS 1 91 b

				comprehensive income. [Refer: Other comprehensive income, before tax]	
ifrs-full	OtherCompreh	eKsdvæhtiæmeB credit	etothefraxGainsL comprehensive income, before tax, gains (losses) on remeasurement of defined benefit plans	of other comprehensive income, before tax, related	IAS 1 7 ts

ifrs-full	OtherCompreh	e <b>X</b> s <b>dvæhtiæ</b> meB credit	e <b>OtheT</b> axGainsL comprehensive income, before tax, gains (losses) on revaluation		IAS 1 91 b, disclosure: IAS 1 7
ifrs-full	OtherCompreh				ntistellosprignOperations
-: <b>6</b> -0 <b>6</b> -11	OtherCourse	credit Veiterkingen op	comprehensive income, before tax, hedges of net investments in foreign operations	comprehensive income, before tax, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income, before tax]	IAS 1 91 b, disclosure: IFRS 9 6.5.13 a
ifrs-full	OtherCompreh	eXsilvæhticomeB credit	eOttheFaxInsuran comprehensive		n <b>disæløsnure</b> sFromInsuranceContracts IAS 1 7 –
			income, before tax, insurance finance income (expenses) from insurance contracts issued	comprehensive income, before tax, related to insurance finance income (expenses) from insurance	

			excluded from profit or loss that will be reclassified to profit or loss	contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	OtherCompreh				ndelScalposmsresFromInsuranceContracts
	ļ	credit	comprehensive		IAS 17 –
	ļ		income,	comprehensive	
	ļ		before tax, insurance	income, before tax,	2021-01-01, disclosure:
			finance	related to	IAS 1 91 b
	ļ		income	insurance	– Effective
	ļ		(expenses)	finance	2021-01-01,
	ļ		from	income	disclosure:
	ļ		insurance	(expenses)	IFRS 17 90
	ļ		contracts	from	– Effective
	ļ		issued excluded	insurance contracts	2021-01-01
	ļ		from profit	issued that	
	ļ		or loss that	will not be	
	ļ		will not be	reclassified	
			reclassified to	subsequently	
			profit or loss	to profit or	
			1	loss. [Refer: Insurance	
			1	finance	
	ļ		1	income	
			1	(expenses);	
			1	Insurance	
			1	contracts	
			1	issued	
	ļļ			[member]]	I
ifrs-full	OtherCompreh				attisyDsfirmalAccountBalancesRelate
		credit	comprehensive		IFRS 14 22 b
			income, before tax,	comprehensive income,	
			in regulatory	related to the	
			deferral	net movement	
			account	in regulatory	
	ļ		balances	deferral	
		t l	related to	account	

			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	OtherCompreh	ensiveIncomeB	etotheFaxNetMo comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		atoryDeferralAccountBalancesRelate
ifrs-full	OtherCompreh	eXsitvæhtionmeB credit	etatheFaxNetMo 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	attisyldsfirmalAccountBalancesRelate IFRS 14 22 a

_				Other comprehensive income]	
ifrs-full	OtherCompreh	eXsivæInitoomeN credit	etone, comprehensive income, net of tax, application of overlay approach		IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	OtherCompreh	ensiveIncomeN	etome, comprehensive income, net of tax, application of overlay approach [abstract]	•	ApproachAbstract
ifrs-full	OtherCompreh	e <b>Xsövæhtiæ</b> meN credit	etomea Availab comprehensive income, net of tax, available-for- sale financial assets		IAS 1 91 a – Expiry date 2021-01-01, disclosure: IAS 1 7 – Expiry date 2021-01-01
ifrs-full	OtherCompreh	eXsivæInitoomeN credit	etOMeaxCashFlo comprehensive income, net of tax, cash flow hedges		disclosure: IAS 1 91 a, disclosure: IAS 1 7

				comprehensive income]	
ifrs-full	OtherCompreh	credit	comfraxChange comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	I <b>TheiaWadueO</b> fF	IAS 1 91 a
ifrs-full	OtherCompreh	credit	comprehensive income, net of tax, change in value of foreign currency basis spreads		IAS 1 91 a
ifrs-full	OtherCompreh	credit	etoMaxChange comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	of other comprehensive	ghi©alrænæyBasisSpreadsThatHedge IFRS 7 24E c

				comprehensive income]	
ifrs-full	OtherCompreh	eXsitvæhtizomeN credit	comprehensive income, net		
ifrs-full	OtherCompreh	eXsitvæhticomeN credit	comprehensive income, net		IAS 1 91 a
ifrs-full	OtherCompreh	e <b>Xsävæhti</b> æmeN credit	comprehensive		

ifrs-full	OtherComprehex				adisclosuretsOfForwardContractsTh
		redit	comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items		IFRS 7 24E c
ifrs-full	OtherComprehexts	silvertationmeN		-	Wiknehormentions
		redit	comprehensive income, net of tax, change in value of time value of options		IAS 1 7, e disclosure: IAS 1 91 a
ifrs-full	cre	redit	comprehensive income, net of tax, change in value of time value of options that hedge time- period related hedged items	of other comprehensive income, net of tax, related to change in value of time value of options that hedge time- period related hedged items. [Refer: Other comprehensive income]	
ifrs-full		redit	comprehensive income, net of tax, change in value of		<b>WikelOstOp</b> tionsThatHedgeTransacti IFRS 7 24E b

			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	OtherCompreh	eXsilvælaticomeN	e COM Ten x Exchange	gEDeifarenenetesO	ndisation
		credit	comprehensive income, net of tax, exchange	of other comprehensive income, net of tax, related	IAS 1 91 a, disclosure: IAS 1 7
ifrs-full	OtherCompreh		- Milfanx Finance	Themenovinense	stisoloRurinsuranceContractsHeldEx
		credit	comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	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]]	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	OtherCompreh	exsolvæbtummeN credit	comprehensive income, net of tax,		ediadfasiultealueThroughOtherCompre IAS 1 7, disclosure: IAS 1 91 a
			financial assets	of tax, related to financial	

			measured at fair value through other comprehensive income	comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
ifrs-full	OtherCompreh	eXsilvælaticomeN	ettilfenxGainsL	o <b>TshesEmonulm</b> tves	t <b>disclts \$nF</b> equityInstruments
		credit	comprehensive		IAS 1 7,
			income, net	comprehensive	
			of tax, gains	income,	IAS 1 91 a
			(losses) from investments	net of tax, related to	
			in equity	gains (losses)	
			instruments	from changes	
				in the fair	
				value of	
				investments	
				in equity	
				instruments that the	
				entity has	
				designated	
				at fair value	
				through other	
				comprehensive	
				income.	
				[Refer: Other	
				comprehensive income]	
:e., e.11		-X-1L4:NI			
ifrs-full	OtherCompreh	ensovænncomen credit	comprehensive		g <b>diisstrassure</b> tsThatHedgeInvestments IAS 1 7,
		crean	income, net	comprehensive	
			of tax, gains	income,	IAS 1 91 a
			(losses) on	net of tax,	
			hedging	related to	
			instruments	gains (losses)	
			that hedge investments	on hedging instruments	
			in equity	that hedge	
			instruments	investments	
				in equity	
	,			~ *	

				instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	OtherCompreh	eKsdværbtiæmneN credit	ettonie ax Gains L comprehensive income, net of tax, gains (losses) on remeasurement of defined benefit plans	of other comprehensive income, net of tax, related	IAS 1 7

				income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)]	
ifrs-full	OtherCompreh	ne <b>X</b> sölvælnticomeN	etthe ax GainsL	o <b>TsteesOmRenta</b> lu:	atlissclosure:
		credit	comprehensive income, net of tax, gains (losses) on revaluation		IAS 1 91 a, e disclosure: IAS 1 7
ifrs-full	OtherCompreh	exsilver an icomeN	ef Mf Tax Hedges	OT Mealmoestme	ntsischonerignOperations
		credit	comprehensive income, net of tax, hedges of net investments in foreign operations	of other comprehensive income, net of tax, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income]	IAS 39 102 a, disclosure: IAS 1 91 a, disclosure: IFRS 9 6.5.13 a
ifrs-full	OtherCompreh	e <b>Xsävæhtico</b> meN credit	etoMeaxInsurance comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts		2021-01-01,

			issued excluded from profit or loss that will be reclassified to profit or loss	contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	- Effective 2021-01-01
ifrs-full	OtherCompreh	eXsilvæhnicomeN credit	ecolfTaxInsuran comprehensive		<b>dfschesises</b> FromInsuranceContracts IAS 1 7 –
			income, net of tax, insurance finance income (expenses) from insurance contracts issued	comprehensive income, net of tax, related to insurance finance income (expenses) from insurance contracts	Effective 2021-01-01, disclosure: IAS 1 91 a – Effective 2021-01-01, disclosure: IFRS 17 90 – Effective 2021-01-01
			excluded from profit or loss that will not be reclassified to profit or loss	issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income	
				(expenses); Insurance contracts issued [member]]	
ifrs-full	OtherCompreh	eXsilvæhticomeN	ettiteaxNetMov		tobisdDesferealAccountBalancesRelate
		credit	comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that		IFRS 14 22

			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	OtherCompreh		etOMTaxNetMov comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]		toryDeferralAccountBalancesRelate
ifrs-full	OtherCompreh	credit	etome, net comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss		t <b>disdDefere</b> alAccountBalancesRelate IFRS 14 22 a, disclosure: IFRS 14 35

	comprehe income]	ensive
ifrs-full	OtherCompreheXsitvarInitionmeThatWailBeReclas       SilicedifutR         credit       comprehensive       of other         income       comprehensive       of other         income       income       comprehensive         that will be       income       reclassified to         profit or loss,       reclassified       profit or loss,         before tax       profit or loss,       [Refer: O         comprehence       income       comprehence	practice: ensive IAS 1 IG6, common practice: IAS ed to 1 82A oss, c. ther
ifrs-full	OtherCompreheXsitarInizameThatWeitlBeReclasSilicedifuR         credit       comprehensive         income       comprehensive         income       comprehensive         that will be       income         reclassified to       that will be         profit or loss,       reclassified         net of tax       profit or l         net of tax       [Refer: O         comprehe       income]	IAS I IG6, ensive example: IAS 1 82A be ed to oss, ther
ifrs-full	OtherComprehexisionaria       Main Main Main Main Main Main Main Main	practice: ensive IAS 1 IG6, at common e practice: IAS ed to 1 82A oss, c. ther
ifrs-full	OtherCompreheXsitarInticomeThOtWitINotBeRe dlhesaftadice         credit       comprehensive of other income that comprehensite         will not be       income the income the vill not be income the reclassified to profit or loss, reclassified net of tax         Image: Note of the text of the text of tex of text of text of text of text of text of text of tex	IAS 1 IG6, ensive example: IAS tat 1 82A e ed to oss, ther
ifrs-full	OtherContingentilialbilitiesMenOther       This memory         contingent       stands for         liabilities       contingent         liabilities       contingent         liabilities       liabilities	at 37 88

				the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]]	
ifrs-full	OtherCurrentA	s <b>&amp;etn</b> stant, debit	Other current assets	The amount of current assets that the entity does not separately disclose in the same statement or note. [Refer: Current assets]	common practice: IAS 1 55
ifrs-full	OtherCurrentB	oXronsingt,AndC credit	WithatRomientO borrowings and current portion of other non- current borrowings	fOhteenNoncurre of current other borrowings and the current portion of non- current other borrowings. [Refer: Other borrowings]	nt&arnowings practice: IAS 1 112 c
ifrs-full	OtherCurrentF	iðániosalaAtssets debit	Other current financial assets	The amount of current financial assets that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets; Current financial assets]	disclosure: IAS 1 54 d

ifrs-full	OtherCurrentF	in <b>Xaninistaht</b> abiliti aradit	eother current financial	The amount of current	disclosure:
		credit	liabilities	financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities; Current financial liabilities]	IAS 1 54 m, disclosure: IFRS 12 B13 b
ifrs-full	OtherCurrentL	iððilitsítænt, credit	Other current liabilities	The amount of current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Current liabilities]	common practice: IAS 1 55
ifrs-full	OtherCurrentN	oXifimstacitalAsso debit	eOther current non-financial assets	The amount of current non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	common practice: IAS 1 55
ifrs-full	OtherCurrentN	OX fi <b>mstacit</b> alLiab credit	i <b>Otles</b> r current non-financial liabilities	The amount of current non-financial liabilities that the entity does not separately disclose in the same statement	common practice: IAS 1 55

				or note. [Refer: Other financial liabilities]	
ifrs-full	OtherCurrentPa	a <b>¥ahlst</b> ant, 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	OtherCurrentR	eXeiwallalæş debit	Other current receivables	The amount of current other receivables. [Refer: Other receivables]	example: IAS 1 78 b
ifrs-full	OtherDebtInstr	uXnimutshfle,ld debit	Other debt instruments held	The amount of debt instruments held by the entity that it does not separately disclose in the same statement or note. [Refer: Debt instruments held]	common practice: IAS 1 112 c
ifrs-full	OtherDecrease	s <b>X ghnagate</b> Diff	eforthurBetweenl decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	in the aggregate difference between the fair value at initial recognition and the transaction	a <b>dRamyJn</b> itionAndAmountDetermine IFRS 7 IG14, example: IFRS 7 28 b

				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	OtherDifferenc	eXTio6tasit,AndC credit	ash and cash cash and cash equivalents in statement of cash flows	fistatementOfC of differences between cash and cash equivalents in the statement of cash flows and the statement of financial position that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents]	ashfilows practice: IAS 7 45
ifrs-full	OtherDisposals	MétasbetsMemb	Other disposals of assets [member]	This member stands for disposals of assets that the entity does not separately disclose in the same	example: IAS 10 22 c

				statement or note.	
ifrs-full	OtherEmployee	<b>Kxфerasie</b> on, debit	Other employee expense	The amount of employee expenses that the entity does not separately disclose in the same statement or note.	common practice: IAS 19 5
ifrs-full	OtherEnvironm	emtRitletedCon	tingentLiability environment related contingent liability [member]	Vibrisburember 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	OtherEnvironm	emeRuelentedProv	iSither Member 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	OtherEquityInte	Xeintstant, credit	Other equity interest	The amount of equity interest of an entity without share capital that the entity does not separately	example: IAS 1 78 e

				disclose in the same statement or note.	
ifrs-full	OtherEquityInt	erestMember	Other equity interest [member]	This member stands for equity interest of an entity without share capital that the entity does not separately disclose in the same statement or note.	disclosure: IAS 1 106
ifrs-full	OtherEquitySe	c <b>metidsðví</b> ember	Other equity securities [member]	This member stands for equity instruments that the entity does not separately disclose in the same statement or note.	example: IFRS 13 IE60, example: IFRS 13 94
ifrs-full	OtherExpense	BMFdumættiom, debit	Other expense, by function	The amount of expenses that the entity does not separately disclose in the same statement or note when the entity uses the "function of expense" form for its analysis of expenses.	example: IAS 1 103, disclosure: IAS 1 99, disclosure: IAS 26 35 b vii
ifrs-full	OtherExpense	BXNatration, debit	Other expenses, by nature	The amount of expenses that the entity does not separately disclose in the same statement or	example: IAS 1 102, disclosure: IAS 1 99

				note when the entity uses the "nature of expense" form for its analysis of expenses. [Refer: Expenses, by nature]	
ifrs-full	OtherFeeAndC	<b>Xnduisstion</b> Exp debit	endsther 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	Mndmisstion,Inco credit	nother 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	Xtduration, debit	Other finance cost	The amount of finance costs that the entity does not separately disclose in the same statement or note. [Refer: Finance costs]	common practice: IAS 1 112 c

ifrs-full	OtherFinanceIn&otheration, 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	OtherFinanceIn&otheration, credit	Other finance income (cost)	The amount of finance income or cost that the entity does not separately disclose in the same statement or note. [Refer: Finance income (cost)]	common practice: IAS 1 85
ifrs-full	OtherFinancial Assistant, 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	OtherFinancial <b>IXabisitint</b> , 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	OtherGainsLoss & sduration, credit	Other gains (losses)	The gains (losses) that	common practice:

				the entity does not separately disclose in the same statement or note.	IAS 1 102, common practice: IAS 1 103
ifrs-full	OtherImpaired	Ansændrælember	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		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		x <b>Xeduea</b> tiom,Sub credit	Sullaridskointly (expense) from subsidiaries, jointly controlled entities and associates	Controlled Figure 1 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]]	esoAndbAnsociates practice: IAS 1 85
ifrs-full	OtherIncreases	AggragateDiffe	r <b>EntbeB</b> etweenF increases, aggregate difference between		læængheitionAndAmountDe IFRS 7 IG14, example: IFRS 7 28 b

			fair value at initial recognition and transaction price yet to be recognised in profit or loss	fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]]	
ifrs-full	OtherIndividua	l <b>ŀý lhuratiten</b> jalC credit	of the nents of Ot individually immaterial components of other comprehensive income, before tax	amount of individually immaterial components	

			income, before tax]	
ifrs-full	OtherIndividua IXy HuratitemjalC credit	of the nents of Ot individually immaterial components of other comprehensive income, net of tax	amount of individually immaterial components	practice: IAS 1 85
ifrs-full	OtherInflowsOuXflowsOufGash	<b>Datspified Asy</b> in	a <b>hn filog A</b> sctivities	sdisclosure:
	credit	(outflows) of cash, classified as financing activities	(outflows) of cash, classified as financing activities, that the entity does not separately disclose in the same statement or note.	IAS 7 21
ifrs-full	OtherInflowsOuXflduwsfldf6,ash			
	credit	(outflows) of cash, classified as investing activities	(outflows) of cash, classified as investing activities, that the entity does not separately disclose in the same statement or note.	IAS 7 21
ifrs-full	OtherInflowsOuXflduwaOufG,ash			
	debit	(outflows) of cash, classified as	(outflows) of cash, classified as	IAS 7 14

			operating activities	operating activities, that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherIntangibl	e <b>X sinsta</b> nt, 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	OtherIntangibl	e <b>rhissotsðví</b> ember	Other intangible assets [member]	This member stands for a class of intangible assets that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 119
ifrs-full	OtherInventori	eX instant, debit	Other current inventories	The amount of inventory that the entity does not separately disclose in the same statement or note. [Refer: Inventories]	common practice: IAS 2 37
ifrs-full	OtherLiabilitie	sX instant, credit	Other liabilities	The amount of liabilities that the entity does not	common practice: IAS 1 55

				separately disclose in the same statement or note.	
ifrs-full	OtherLiabilitie	sMndstanturanc credit	eOthetractsAndl liabilities under insurance contracts and reinsurance contracts issued	<b>The summer for</b> 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]	teacts [placed IFRS 4 IG22 – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	OtherLongtern	Nedufatsion, 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

	Other	<b>TV</b> . : . : 4 : 4 -	Othersee	remuneration. [Refer: Employee benefits expense]	1
ifrs-full	OtherLongtern	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		Aðtuðá Mailastsutn	material actuarial assumptions	Any other material assumption used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value]	common practice: IAS 19 144
ifrs-full	OtherMaterial	A <b>ntennine</b> hAssum	otionsi material actuarial assumptions [member]	This member stands for material actuarial assumptions that the entity does not separately disclose in the same statement or note. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145

ifrs-full	OtherMaterial	J <b>Xndashtlitem</b> )s 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	OtherNoncurre	n <b>XAinsetas</b> nt, 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	OtherNoncurre	n <b>XFiimstaci</b> talAsso 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	OtherNoncurre	n <b>XFiimstacit</b> alLiab credit	i <b>Ottles</b> r non- current financial liabilities	The amount of non- current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	disclosure: IAS 1 54 m, disclosure: IFRS 12 B13 c

ifrs-full	OtherNoncurre	credit	Other non- current liabilities	The amount of non- current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Non-current liabilities]	common practice: IAS 1 55
ifrs-full	OtherNoncurre	n <b>XNostfänt</b> ancial. debit	ASthess non- current non- financial assets	The amount of non- current non- financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	common practice: IAS 1 55
ifrs-full	OtherNoncurre	nXNostfäntancial credit	Latiticsn- current non- financial liabilities	The amount of non- current non- financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	common practice: IAS 1 55
ifrs-full	OtherNoncurre	nXPiansatanhé,s credit	Other non- current payables	The amount of non- current payables that the entity does not separately disclose in the same	common practice: IAS 1 55

				statement or note.	
ifrs-full	OtherNoncurre	n <b>XRiestaina</b> bles debit	Other non- current receivables	The amount of non- current other receivables. [Refer: Other receivables]	example: IAS 1 78 b
ifrs-full	OtherNonfinan	CKalAstsætts, debit	Other non- financial assets	The amount of non- financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	common practice: IAS 1 55
ifrs-full	OtherNonfinan	cXalh <b>iahi</b> țities credit	Other non- financial liabilities	The amount of non- financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	common practice: IAS 1 55
ifrs-full	OtherOperating	g <b>KichmatExp</b> ens credit	eOther operating income (expense)	The amount of operating income (expense) that the entity does not separately disclose in the same statement or note.	common practice: IAS 1 85
ifrs-full	OtherPayables	X instant, credit	Other payables	Amounts payable that the entity does not separately	common practice: IAS 1 55

				disclose in the same statement or note.	
ifrs-full	OtherPriceRisk	Member	Other price 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]; 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	OtherProperty			The amount	common
		debit	property, plant and equipment	of property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]	practice: IAS 16 37
ifrs-full	OtherPropertyF	P <b>laetAba</b> fEquipr	n <b>OthM</b> ember property, plant and equipment [member]	This member stands for a class of property, plant and equipment representing property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	OtherProvision	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	OtherProvision	sAbstract	Other provisions [abstract]		
ifrs-full	OtherProvision	s <b>ivternblæ</b> r	Other provisions [member]	This member stands for provisions other than provisions	disclosure: IAS 37 84

			for employee benefits. It also represents the standard value for the "Classes of other provisions" axis if no other member is used. [Refer: Provisions]	
ifrs-full	OtherReceivab	tant, 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	OtherRegulator <b>yDief</b> s	tanad Accou Otther dit Baland regulatory deferral account credit balances	of regulatory deferral	example: IFRS 14 IE5, example: IFRS 14 25
ifrs-full	OtherRegulator <b>Mierŝ</b> e debit	tanad Accou OttDebitBalanc regulatory deferral account debit balances	eThe amount of regulatory deferral account debit balances that the entity does not separately disclose in the same statement or note. [Refer:	example: IFRS 14 IE5, example: IFRS 14 25

				Regulatory deferral account debit balances]	
ifrs-full	OtherRelatedP	antikens Nokenmber	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	OtherReserves	Merntlær	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

ifrs-full	OtherRevenue	credit	Other revenue	Retained earnings] 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	SXf <b>Hroatisio</b> ns credit	Other reversals of provisions	The amount of reversals of provisions that the entity does not separately disclose in the same statement or note. [Refer: Provisions]	disclosure: IAS 1 98 g
ifrs-full	OtherShorttern	n <b>Kralpikayiæ</b> Bene debit	fûtsher 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

ifrs-full	OtherShorttern	n <b>Ørónvsitsinti</b> ,s credit	Other current provisions	the same statement or note. [Refer: Employee benefits expense] The amount of current provisions other than provisions for employee benefits. [Refer: Provisions]	disclosure: IAS 1 78 d
ifrs-full		D <b>XI intestig</b> ibleAss credit	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	OtherTaxEffec	t <b>X ohRetion</b> çilia debit	tiotiBettaxenAc effects for reconciliation between accounting profit and	cometingProfitA amount that represents the difference between the tax expense	ntlSchofxnpenseIncome IAS 12 81 c i

			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	OtherTaxRate	fie at a for Reconduration	diffetionRetate e effects for reconciliation between accounting profit and tax expense (income)	nlAaccrate ting Pro effects, in aggregate, on the reconciliation between the average effective tax rate and the applicable tax rate that the entity does not separately disclose in the reconciliation. [Refer: Average effective tax rate; Applicable tax rate]	ofitschokTaxExpenseIncome IAS 12 81 c ii
ifrs-full	OtherTempora	ynDeinfileæncesMo	e <b>Otber</b> temporary differences [member]	This member stands for temporary differences that the entity does not separately disclose in the same statement or note. [Refer:	common practice: IAS 12 81 g

				Temporary differences [member]]	
ifrs-full	OtherTradingI	ðo <b>thelatipe</b> nse credit	Other trading income (expense)	The amount of trading income (expense) that the entity does not separately disclose in the same statement or note. [Refer: Trading income (expense)]	common practice: IAS 1 112 c
ifrs-full	OtherWorkPer	<b>ð Krideida Bjoli</b> on, tity credit	A)the Eapitalised performed by entity and capitalised	The amount of the entity's own work capitalised from items originally classified as costs that the entity does not separately disclose in the same statement or note.	example: IAS 1 IG6, common practice: IAS 1 85
ifrs-full	OutflowsOfCa	s <b>XFdomalic</b> me,stin credit	gAutfloticsof cash from investing activities	The cash outflow for investing activities.	common practice: IAS 7 16
ifrs-full	OutputOfAgric	uXtuXXIProduce duration	Output of agricultural produce	The output of entity's agricultural produce.	common practice: IAS 41 46 b ii
ifrs-full	OutstandingBa	lancesForRelate	<b>dPatistyaTirkins</b> pact balances for related party transactions [abstract]	onsAbstract	
ifrs-full	OutstandingCo	nXministæntţsMad credit	<b>DytEtanttjiRg</b> lat commitments made by entity, related party transactions	ed Rarty Transact amount of outstanding commitments made by the entity in	ti <b>diss</b> :losure: IAS 24 18 b

ifrs-full		<del>Xniitstænt</del> tsMad credit	<b>ContRehalif(Q</b> fE) commitments made on behalf of entity, related party transactions	related party transactions. [Refer: Related parties [member]] mthetatedPart amount of outstanding commitments made on behalf of the entity in related party transactions. [Refer: Related parties [member]]	y <b>dlîsæhsauti</b> ons IAS 24 18 b
ifrs-full		I <b>Rrimstatyt</b> Measu debit	Redubeing Invest occupied property measured using investment property fair value model	rfldret Ampurity Fa 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]	id Kallos Medel IAS 16 29B – Effective 2021-01-01
ifrs-full	Owneroccupied	<b>frender</b> yMeasu	Red theing Invest occupied property measured using investment property fair value model [member]	nditistreparts Fa stands for a class of property, plant and equipment representing owner- occupied property measured using the	idlædhæshrfødelMember IAS 16 29B – Effective 2021-01-01

				investment property fair value model applying paragraph 29A of IAS 16. [Refer: Property, plant and equipment]		
ifrs-full	ParentMember	member	Parent [member]	This member stands for an entity that controls one or more entities.	disclosure: IAS 24 19 a	
ifrs-full	ParticipationIn	<b>DéfinealtRe</b> mefit	Plantibitationes in defined benefit plan that shares risks between group entities, related party transactions	RIskesBetweenG 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]]	roxpiliplitidsR&1 24 22	atedPartyTransaction
ifrs-full	ParValuePerSh	aXeXX instant	Par value per share	The nominal value per share.	disclosure: IAS 1 79 a iii	
ifrs-full	PastDueStatus	Aaniis	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	

ifrs-full	PastDueStatus	<b>vfæemblæe</b> r	Past due status [member]	This member stands for all past-due statuses. It also represents the standard value for the "Past due status" axis	example: IFRS 7 35N, common practice: IFRS 7 37 – Expiry date 2021-01-01
				if no other member is used.	
ifrs-full		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)]	
ifrs-full			cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]		DefinedBenefitLiabilityAssetAbstrac
ifrs-full	PastServiceCos	stXI <b>ettDætiïone</b> dBe credit	n <b>eaisti sebilee</b> /As cost, net defined	ssEthe increase (decrease) in the net	disclosure: IAS 19 141 d

			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	PayablesForPu	rðh <b>asstðf</b> fEnergy credit	Payables for purchase of energy	The amount of payables for the purchase of energy.	common practice: IAS 1 78
ifrs-full	PayablesForPu	rðh <b>asstðn</b> Noncu credit	r <b>Paytablests</b> or purchase of non-current assets	The amount of payables for the purchase of non-current	common practice: IAS 1 78

				assets. [Refer: Non-current assets]	
ifrs-full	PayablesOnSoc	Mi <b>Bestani</b> tyAnd credit	Payea60therThat on social security and taxes other than income tax	nTiheoamediant 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	PaymentsForDe	eXtHssratCoosts credit	Payments for debt issue costs	The cash outflow for debt issue costs.	common practice: IAS 7 17
ifrs-full	PaymentsForDe	exedopatiantProj credit	<b>Cale number</b> development project expenditure	The cash outflow for expenditure related to development projects.	common practice: IAS 7 16
ifrs-full	PaymentsForEx	<b>AldratatioA</b> ,ndE credit	vRayatiantExpen exploration and evaluation expenses	state cash outflow for expenses incurred by an entity in connection with the exploration for, and	common practice: IAS 7 14

			evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable.	
ifrs-full	PaymentsForPrændunasiondCla credit	iPasyAmmtisticesA premiums and claims, annuities and other policy benefits	ndifictleastPolicyE outflow for premiums and claims, annuities and other policy benefits.	enxeffintple: IAS 7 14 e – Expiry date 2021-01-01
ifrs-full	PaymentsForSharedissateGiosts credit	Payments for share issue costs	The cash outflow for share issue costs.	common practice: IAS 7 17
ifrs-full	PaymentsFrom ChalmgætsibnQwn credit	ePshyipInterestsI from changes in ownership interests in subsidiaries that do not result in loss of control	n <b>Shbsidsh</b> ries outflow for changes in ownership interests in subsidiaries that do not result in a loss of control. [Refer: Subsidiaries [member]]	disclosure: IAS 7 42A, disclosure: IAS 7 42B
ifrs-full	PaymentsFrom Contractist deldF credit	drDenEintsOrTra from contracts held for dealing or trading purpose	dingPashose outflow for contracts held for dealing or trading purposes.	example: IAS 7 14 g
ifrs-full	PaymentsFrom <b>XaddvatDer</b> fined debit	Bayarfaltisability from plan, net defined benefit liability (asset)	<b>Absect</b> ecrease (increase) in the net defined benefit liability (asset) resulting from	disclosure: IAS 19 141 g

				payments from the plan. [Refer: Net defined benefit liability (asset)]	
ifrs-full	PaymentsInRe	s <b>j&gt;ectt() aSietu</b> leme debit	nta vint defined fine df respect of settlements, net defined benefit liability (asset)	Bethefite indexisity (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]]	Advisentiosure: IAS 19 141 g
ifrs-full	PaymentsInRe	s <b>þæchtfaßietu</b> leme credit	in a Sucient buisem respect of settlements, reimbursement rights	(increase) in reimbursement	disclosure: IAS 19 141 g

			benefit plans [member]]	
ifrs-full	PaymentsOfLeaXethi cred	iarbilitinesCla <b>Baiyfind Ats</b> Finan lit of lease liabilities, classified as financing activities	<b>cThgAashv</b> ities outflow for payment of lease liabilities, classified as financing activities. [Refer: Lease liabilities]	example: IAS 7 17 e
ifrs-full	PaymentsOfOthXrHx cred	<b>quitivin</b> strun <b>Renyts</b> nents of lit other equity instruments	The cash outflow for payments for equity instruments that the entity does not separately disclose in the same statement or note.	common practice: IAS 7 17
ifrs-full	PaymentsToAc <b>quide</b> cred	eCutRodeem PatitysStsares lit to acquire or redeem entity's shares	The cash outflow to acquire or redeem entity's shares.	example: IAS 7 17 b
ifrs-full	PaymentsToAndOdu cred	BahiadhOfEnDalonycents to lit and on behalf of employees	The cash outflow to, and on behalf of, employees.	example: IAS 7 14 d
ifrs-full	PaymentsToMaiXufa cred		differential ToOt outflow to manufacture or acquire assets held for rental to others and subsequently held for sale.	hæranapdtSullasSquentlyHeldForSale 714
ifrs-full	PaymentsToSup¥lita cred	ursationGoodsPaydhSentsides lit suppliers for goods and services	The cash outflow to suppliers for goods and services.	example: IAS 7 14 c

ifrs-full	Payments To Sup Xi dersation Good			
	credit	to suppliers for goods and services and to and on behalf of employees	outflow for payments to suppliers for goods and services and to, and on behalf of, employees.	practice: IAS 7 14
ifrs-full	PensionDefined <b>iftendfa</b> PlansM	Idrahsion defined benefit plans [member]	This member stands for pension defined benefit plans. [Refer: Defined benefit plans [member]]	common practice: IAS 19 138 b
ifrs-full	PercentageOfEn%it%sRevenue duration	Percentage of entity's revenue	The percentage of the entity's revenue. [Refer: Revenue]	common practice: IFRS 8 34
ifrs-full	PercentageOfReXaSXIXabihsPaorts			
		of reasonably possible decrease in actuarial assumption	reasonably possible percentage of the decrease in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer: Actuarial assumptions [member]]	IAS 19 145 a
ifrs-full	PercentageOfReXisXiXabihsPaorts			tAstisesEremContractsWithinSc
		of reasonably possible decrease in risk exposure that arises from contracts	percentage of the reasonably possible decrease in the risk exposure that	IFRS 17 128 a – Effective 2021-01-01

		within scope of IFRS 17	arises from contracts within scope of IFRS 17.	
ifrs-full	PercentageOfReXisXiXabihyRoot	sib <b>ReDuntage</b> InU of reasonably possible decrease in unobservable input, assets	JnobservableInp percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of assets.	practice: IFRS 13 93 h ii
ifrs-full	PercentageOfR eXisXiXabihyRoot	sibReframtage InU of reasonably possible decrease in unobservable input, entity's own equity instruments	JnobservableInp percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of the entity's own equity instruments.	utEntitysOwnEquityInstruments practice: IFRS 13 93 h ii
ifrs-full	PercentageOfR existing boost	sib <b>Refluentage</b> InU of reasonably possible decrease in unobservable input, liabilities	In the servable of a reasonably possible decrease in an unobservable input used in fair value measurement of liabilities.	practice: IFRS 13 93 h ii
ifrs-full	PercentageOfR eXisXiXabihy:Paont	sib <b>Reincentargei</b> nA of reasonably possible increase in actuarial assumption	cfliheialAssump reasonably possible percentage of the increase in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer:	tidisclosure: IAS 19 145 a

			Actuarial assumptions [member]]	
ifrs-full	PercentageOfR et as the boly Parts i	bRenocretageInRi of reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	st Faxposure That percentage of a reasonably possible increase in the risk exposure that arises from contracts within scope of IFRS 17.	t <b>AisisesFirm</b> ContractsWithinScopeO IFRS 17 128 a – Effective 2021-01-01
ifrs-full	PercentageOfR & SAiXalbihy Rootsi	of reasonably possible increase in unobservable input, assets	percentage of a reasonably possible increase in an unobservable input used in fair value measurement of assets.	practice: IFRS 13 93 h ii
ifrs-full	PercentageOfRexistantabligitants	bRehoentageInUr of reasonably possible increase in unobservable input, entity's own equity instruments	AdbærvableInpu percentage of a reasonably possible increase in an unobservable input used in fair value measurement of the entity's own equity instruments.	t <b>Entity©</b> wnEquityInstruments practice: IFRS 13 93 h ii
ifrs-full	PercentageOfRexisXiXabihyRootsi	bRenocretasgelnUr of reasonably possible increase in unobservable input, liabilities	dbærvableInpu percentage of a reasonably possible increase in an unobservable input used in fair value measurement of liabilities.	t <b>t</b> co <b>nhilitie</b> s practice: IFRS 13 93 h ii
ifrs-full	PercentageOfVoXinYgKqnistyahtte	r <b>Bsts&amp;ntpgecolf</b> voting equity interests acquired	The percentage of voting equity interests	disclosure: IFRS 3 B64 c

ifrs-full	PerformanceO	p <b>aizeis</b> tionsAxis	Performance	acquired in a business combination. [Refer: Business combinations [member]] The axis	disclosure:
			obligations [axis]	of 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 15 119
ifrs-full	PerformanceO	o <b>ligatiloe</b> isMemb	dereformance 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

				value for the "Performance obligations" axis if no other member is used.	
ifrs-full	PerformanceO	b <b>higanibe</b> nsSatisfi	ettations obligations satisfied at point in time [member]	All Mismbanber 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	PerformanceO	b <b>higatiloe</b> nsSatisfi	ettoformfianceMe obligations satisfied over time [member]	<b>Thes</b> 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

				performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced; or (c) the entity's performance does not create an asset with an alternative use to the entity has an enforceable right to payment for performance completed to date. [Refer: Performance obligations [member]]	
ifrs-full	PeriodCovered	<b>By</b> AinancialSta	effections covered by financial statements	The description of the period covered by the set of financial statements or notes.	disclosure: IAS 1 51 c
ifrs-full	PlanAssetsAtF	a <b>k Vastue</b> nt, debit	Plan assets, at fair value	The fair value of defined benefit plan assets. Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance	common practice: IAS 19 57 a

ifrs-full	PlanAssetsMer	n <b>her</b> nber	Plan assets [member]	policies. [Refer: At fair value [member]] This member stands for defined benefit plan assets. Plan assets comprise: (a) assets held by a long-term employee benefit fund; and (b) qualifying insurance policies.	disclosure: IAS 19 140 a i
ifrs-full	PlantsMember	member	Plants [member]	This member stands for plants.	common practice: IAS 41 41
ifrs-full	PortfolioAndO	t <b>XerMiantage</b> ,mer credit	<b>HeatIntio</b> me and other management fee income	The amount of income recognised from portfolio and other management fees.	common practice: IAS 1 112 c
ifrs-full	PortionOfCons	i <b>¾etatiotiða</b> jdR¢ credit	ettivited for fisistin consideration paid (received) consisting of cash and cash equivalents	ngOrCashAndC portion of consideration paid or received, consisting of cash and cash equivalents, in respect of both obtaining and losing control of subsidiaries or other businesses. [Refer: Subsidiaries [member]; Cash and cash equivalents;	a <b>dhsetpsivra</b> tents IAS 7 40 b

				Consideration paid (received)]	
ifrs_full	PortionOfGain	sKathesRenoan	Battikking afforte	10 heSmolostivolia r.v.I	silius Attributable To Derecognising R
ifrs-full	PortionOfGain	sKa <b>saeaRon</b> ogni credit	isedWohentControl gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	b <b>ICDES possibility</b> 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]]	sdissfAstnieutableToDerecognisingR IFRS 14 B28
ifrs-full	PortionOfGain	Katnes Bangan	-	10 h 6S m do ctiv dira r x 1	sigel Attributable To Recognising Inve
IITS-IUII	PortionOIGain	credit	sective one net control 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	sdissfAstnieutableToRecognisingInve IFRS 12 19 a

ifrs-full		nXBebnefiitoxpen debit	employment benefit expense, defined benefit plans	of post- employment benefit expense relating to defined benefit plans. [Refer: Defined benefit plans [member]]	common practice: IAS 19 5
ifrs-full	Postemployme	n <b>XBdmeffito</b> ixpen debit	sæðfinedContr employment benefit expense, defined contribution plans	iBilition Rianst of post- employment benefit expense relating to defined contribution plans. Defined contribution plans are post- employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee	disclosure: IAS 19 53

			service in the current and prior periods.	
ifrs-full	PostemploymentMædiealDefin	ellostnefitPlans employment medical defined benefit plans [member]	Melniberember stands for post- employment medical defined benefit plans. [Refer: Defined benefit plans [member]]	example: IAS 19 138 b
ifrs-full	PotentialOrdina <b>nyShbæ</b> rTransa	cflottsMahber ordinary share transactions [member]	This member stands for potential ordinary share transactions. [Refer: Ordinary shares [member]]	example: IAS 10 22 f
ifrs-full	PowerGeneratin <b>gAsslæts</b> Memb	ePower generating assets [member]	This member stands for a class of property, plant and equipment representing assets that generate power. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	PrecontractCoststAdurableer	Pre-contract costs [member]	This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the pre- contract	example: IFRS 15 128 a

				costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	PreferenceShar	enk/nheber	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	PremiumsWrith	exiNutotfRueinsu credit	r <b>Ance</b> riums written, net of reinsurance	The amount of premiums written, net of amounts reinsured with third parties.	common practice: IAS 1 85
ifrs-full	PrepaymentRis	kt Membber	Prepayment risk [member]	This member stands for the type of risk that one party to a financial asset will incur a financial loss because the other party repays earlier or later than expected. [Refer: Financial instruments, class [member]]	example: IFRS 7 IG32, example: IFRS 7 40 a

ifrs-full	Prepayments	X instant, debit	Prepayments	Receivables that represent amounts paid for goods and services before they have been delivered.	example: IAS 1 78 b
ifrs-full	PrepaymentsA	nXAinstaretdIncon debit	nerepayments and accrued income	The amount of prepayments and accrued income. [Refer: Prepayments; Accrued income]	common practice: IAS 1 112 c
ifrs-full	PrepaymentsA	ndAccruedInco	næræþstnaretnts and accrued income [abstract]		
ifrs-full	PresentationOf	LeasesForLesse	d <b>Abstration</b> of leases for lessee [abstract]		
ifrs-full	PresentationOf	OverlayApproa	c <b>Arebstruati</b> on of overlay approach [abstract]		
ifrs-full	PresentValueO	f <b>Definhed</b> Benefi	t <b>ObdigentionMe</b> m of defined benefit obligation [member]	Horis member stands for the present value of a defined benefit obligation. The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the	disclosure: IAS 19 140 a ii

				obligation resulting from employee service in the current and prior periods.	
ifrs-full	PreviousGAAI	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	PreviouslyState	editeinter	Previously stated [member]	This member stands for the information previously stated in the financial statements (ie before retrospective application or retrospective restatement).	disclosure: IAS 1 106 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i
ifrs-full	PriceIndexMov	Anxins 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 hyperinflationa economy.	disclosure: IAS 29 39 c
ifrs-full	PricesSpecified	Mf <b>iostaat</b> dAgre	specified	alseifensancialAss specified	setsafiopfleash IFRS 7 B11D
			in forward agreements	in forward agreements	b

		to purchase financial assets for cash	to purchase financial assets for cash.		
ifrs-full	PrincipalPlaceOtentusiness	Principal place of business	The place where an entity principally conducts operations.	disclosure: IAS 1 138 a	
ifrs-full	PrincipalPlaceOtextusinessOfA	As <b>Bringio</b> al place of business of associate	The principal place of business of an associate. [Refer: Principal place of business; Associates [member]]	disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 21 a iii	
ifrs-full	PrincipalPlaceOteRtusinessOfE	n <b>HtyWipas</b> eCons place of business of entity whose consolidated financial statements have been produced for public use	sollidatedificipate 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]]	i <b>alStelkesnee</b> tsHa IAS 27 16 a	veBeenProducedFor
ifrs-full	PrincipalPlaceOtentusinessOfJo	oi <b>RtOpeipat</b> ion place of business of joint operation	The principal place of business of a joint operation. [Refer: Joint operations [member]; Principal	disclosure: IFRS 12 21 a iii	

			place of business]	
ifrs-full	PrincipalPlaceOtextusinessOfJo	pi <b>PtVeripale</b> 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	PrincipalPlaceOt BatsinessOfS	u <b>Bridizip</b> al 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	ProbabilityOf <b>Daƙis</b> ltAxis	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	ProbabilityOfD <b>efaulthef</b> easure	m <b>Enshability</b> emt of default, measurement input [member]	eFhis member stands for the probability of default used as a measurement input.	example: IFRS 13 93 d, example: IFRS 13 IE63
ifrs-full	ProbabilityOfD <b>efaultbei</b> ember	Probability of default [member]	This member stands for all probabilities of default.	example: IFRS 7 IG20C, example: IFRS 7 35M
ifrs-full	ProceedsFrom <b>BXrdowatigs</b> Clas debit	ss <b>Pfiodæsf</b> sinanci from borrowings,	n <b>ElAcctash</b> ies inflow from borrowings	example: IAS 7 17 c

		classified as financing activities	obtained. [Refer: Borrowings]	
ifrs-full	ProceedsFrom <b>CXadgaatin</b> Q,wr debit	erBhiptettsrestsIr from changes in ownership interests in subsidiaries that do not result in loss of control	Stitusicitistries inflow from changes in ownership interests in subsidiaries that do not result in a loss of control. [Refer: Subsidiaries [member]]	disclosure: IAS 7 42A, disclosure: IAS 7 42B
ifrs-full	ProceedsFromCXndribationsC debit	f <b>Noncents</b> olling from contributions of non- controlling interests	Ifftbreestash inflow from proceeds from contributions of non- controlling interests. [Refer: Non- controlling interests]	common practice: IAS 7 17
ifrs-full	ProceedsFrom <b>CXrdentBior</b> row debit	ingsoceeds from current borrowings	The cash inflow from current borrowings obtained. [Refer: Current borrowings]	common practice: IAS 7 17
ifrs-full	ProceedsFromDXsploratiOfExp debit	loPationeAlsdEval from disposal of exploration and evaluation assets	ulation assets inflow from the disposal of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	common practice: IAS 7 16
ifrs-full	ProceedsFromD <b>XsploratiOf</b> Mir debit	in <b>gassets</b> s from disposal	The cash inflow from the disposal	common practice: IAS 7 16

			of mining assets	of mining assets. [Refer: Mining assets]	
ifrs-full	ProceedsFrom	D¥splossati@fiyond	chrococcessetsOr from disposal of non- current assets or disposal groups classified as held for sale and discontinued operations	DibposalGroups inflow from the disposal of non- current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale]	ChassifordAsHeldForSaleAndDiscon practice: IAS 7 16
ifrs-full	ProceedsFrom	D <b>%splosralf@f</b> QilA debit	rRiGaseAssets 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	ProceedsFrom	D¥s <b>plosralfØrf</b> Matu debit	ifftyOfedsailable from disposal or maturity of available-for- sale financial assets	foreatestimancia inflow from the disposal or maturity of available-for- sale financial assets. [Refer: Financial assets available-for- sale]	lAcstratison practice: IAS 7 16 – Expiry date 2021-01-01

ifrs-full	ProceedsFromDXsplosal	sontProp <b>Ertydeledts</b> AndF	EqTi <b>hencesh</b> Intang	ibbenAuswettsOtherThanGoodwillIn
ifrs-full	ProceedsFrom <b>D%splosral</b> debit	<b>son</b> ,Prop <b>Prtydelaats</b> And from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non- current assets	inflow from the disposal of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets. [Refer: Intangible	iblerAuswentsOtherThanGoodwillIn practice: IAS 7 16
			assets other than goodwill; Investment property; Other non- current assets; Property, plant and equipment]	
ifrs-full	ProceedsFromEXeduised debit	<b>M</b> Optio <b>Ps</b> oceeds from exercise of options	The cash inflow from the exercise of options.	common practice: IAS 7 17
ifrs-full	ProceedsFrom G&vduraat debit	ient,Grantes GlassifiedA: from government grants, classified as financing activities	sFihancaislgActiv inflow from government grants, classified as financing activities. [Refer: Government [member]; Government grants]	i <b>ties</b> mmon practice: IAS 20 28
ifrs-full	ProceedsFrom <b>GXvdtraat</b> debit	ient,Grantes GlassifiedAs from government grants, classified as investing activities	slifthestingActivi inflow from government grants, classified as investing activities. [Refer: Government	ti <b>cs</b> mmon practice: IAS 20 28

ifrs-full	ProceedsFromIsXud0faBionds debit	No <b>PassAcctl3</b> ebent from issue of bonds, notes and debentures	[member]; Government grants] ufdse cash inflow from the issuing of bonds, notes and debentures.	common practice: IAS 7 17
ifrs-full	ProceedsFromIsXuduration	ry <b>Shacese</b> ds from issue of ordinary shares	The cash inflow from the issuing of ordinary shares. [Refer: Ordinary shares [member]]	common practice: IAS 7 17
ifrs-full	ProceedsFromIsXudu)APicenfere debit	nc <b>26hæed</b> s from issue of preference shares	The cash inflow from the issuing of preference shares. [Refer: Preference shares [member]]	common practice: IAS 7 17
ifrs-full	ProceedsFromIsXudufaSidbord debit	in Productors lities from issue of subordinated liabilities	The cash inflow from the issuing of subordinated liabilities. [Refer: Subordinated liabilities]	common practice: IAS 7 17
ifrs-full	ProceedsFromIsXudug@the;E debit	qu <b>ltyonstruts</b> ments from issuing other equity instruments	The cash inflow from issuing equity instruments that the entity does not separately disclose in the same statement or note.	example: IAS 7 17 a
ifrs-full	ProceedsFromIsXudugSthanes debit	Proceeds from issuing shares	The cash inflow from	example: IAS 7 17 a

			issuing shares.	
ifrs-full	ProceedsFromN&ndunationBor debit	ro <b>Rringse</b> ds from non- current borrowings	The cash inflow from non-current borrowings obtained. [Refer: Borrowings]	common practice: IAS 7 17
ifrs-full	ProceedsFromOXhdrIratignerm	ABsotseelbsssified	AstevestingAct	ivitiesple: IAS
	debit	from sales of other long- term assets, classified as investing activities	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]	7 16 b
ifrs-full	ProceedsFrom <b>SMcOrkison</b> Of debit	Tr <b>ParsursesN</b> hares 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	ProceedsFromSXActMaBimlogi debit	callAssecteds from sales of biological assets	The cash inflow from sales of biological assets. [Refer: Biological assets]	common practice: IAS 7 16
ifrs-full	ProceedsFromSXdesOfalintanggi debit	bl <b>PAssetsi</b> Slassif from sales of intangible assets, classified	ieflastastasting inflow from sales of intangible assets, classified	Aetxianintipeke: IAS 716b

		as investing activities	as investing activities. [Refer: Intangible assets other than goodwill]		
ifrs-full	ProceedsFromSMastOfalinter, debit	ests <b>IProximita</b> tes 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	ProceedsFrom <b>S&amp;Icts@fine;</b> debit	stme <b>fttBræpds</b> ty from sales of investment property	The cash inflow from sales of investment property. [Refer: Investment property]	common practice: IAS 7 16	
ifrs-full	ProceedsFrom <b>S&amp;Icts@Altione</b> ; debit	stme <b>PtrsAceds</b> intedF from sales of investments accounted for using equity method	of his mgh quity! inflow from sales of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	<b>(bathrod</b> on practice: IAS 7 16	
ifrs-full	ProceedsFromSMcs@fitme; debit	stme <b>Rts:Othed</b> sThanI from sales of investments other than investments accounted for using equity method	nVbstcrashtsAcco inflow from sales of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method;	practice: IAS 7 16	EquityMethod

ifrs-full	ProceedsFrom <b>SXIdsOraPio</b> mpert debit	y <b>Plant &amp; add</b> Equip from sales of property, plant and equipment, classified as investing activities	Investments other than investments accounted for using equity method] nfthetClastsified/ inflow from sales of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]	Askanepting <b>A</b> Stivities 7 16 b
ifrs-full	ProceedsFromS&dct@alvitanuurit	yOf <b>Dimarks</b> ialIns from sales or maturity of financial instruments, classified as investing activities	trfiheerast lassif inflow from sales or maturity of financial instruments, classified as investing activities. [Refer: Financial instruments, class [member]]	eadAnthronestingActivities practice: IAS 7 16
ifrs-full	ProceedsFrom TXankfientAcetjvit debit	y 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

				from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer: Financial assets]	
ifrs-full	ProductionSup	p <b>X</b> eisnstant, debit	Current production supplies	A classification of current inventory representing the amount of supplies to be used for the production process. [Refer: Inventories]	example: IAS 1 78 c, common practice: IAS 2 37
ifrs-full	ProductsAndSe	e <b>nviis</b> esAxis	Products and services [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IFRS 15 B89 a, disclosure: IFRS 8 32
ifrs-full	ProductsAndSe	e <b>naimeiste</b> fember	Products and services [member]	This member stands for the entity's products and services. It also represents the standard value for the "Products and services" axis if no other	example: IFRS 15 B89 a, disclosure: IFRS 8 32

				member is used.	
ifrs-full	ProfessionalFe	eXEctimentisen, debit	Professional fees expense	The amount of fees paid or payable for professional services.	common practice: IAS 1 112 c
ifrs-full	ProfitLoss	X duration, credit	Profit (loss)	The total of income less expenses from continuing and discontinued operations, excluding the components of other comprehensive income. [Refer: Other comprehensive income]	b, example: IFRS 17 113
ifrs-full	ProfitLossAbst	ract	Profit (loss) [abstract]		
ifrs-full	ProfitLossAttri	butableToAbstr	aPtofit (loss), attributable to [abstract]		
ifrs-full	ProfitLossAttri	b <b>XitdbhaTioN</b> ,onc credit	o <b>Pttoflti(lgks)</b> ere attributable to non- controlling interests	sthe profit (loss) from continuing and discontinued operations attributable to non- controlling interests. [Refer: Profit (loss); Non-	disclosure: IAS 1 81B a i, disclosure: IFRS 12 12 e

				controlling interests]	
ifrs-full	ProfitLossAttri	b <b>ێtdbhaTioO</b> ,rdin credit	attributable attributable to ordinary equity holders of parent entity	eff <b>Def Parofit</b> tEnti (loss) attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss)]	tylisclosure: IAS 33 70 a
ifrs-full	ProfitLossAttri	butableToOrdin	attributable attributable to ordinary equity holders of parent entity [abstract]	ersOfParentEnti	tyAbstract
ifrs-full	ProfitLossAttri	b <b>&amp;tdbfafio0</b> ,rdin credit	attributable attributable to ordinary equity holders of parent entity including dilutive effects	<b>(Ioss)</b> attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss)]	tyllisclushingDilutiveEffects IAS 33 70 a
ifrs-full	ProfitLossAttri	b <b>XitdbhaTioO</b> ,wne credit	attributable to owners of parent	The profit (loss) from continuing and discontinued operations attributable to owners of the parent. [Refer: Profit (loss)]	disclosure: IAS 1 81B a ii
ifrs-full	ProfitLossBefo	r <b>Τ</b> ration, credit	Profit (loss) before tax	The profit (loss) before tax expense or income. [Refer: Profit (loss)]	example: IAS 1 103, example: IAS 1 102, disclosure: IFRS 5 33 b i, example:

ifrs-full	ProfitLossFrom&ahtiatingC credit	Dpertutions (loss) from continuing operations	The profit (loss) from continuing operations. [Refer:	IFRS 8 28 b, example: IFRS 8 23 disclosure: IAS 1 81A a, disclosure: IFRS 12 B12 b vi,
_			Continuing operations [member]; Profit (loss)]	disclosure: IFRS 8 28 b, disclosure: IFRS 8 23
ifrs-full	ProfitLossFrom&ahtiatingC credit	Dperation is Attribut (loss) from continuing operations attributable to non- controlling interests	allled phofit contr (loss) from continuing operations attributable to non- controlling interests. [Refer: Profit (loss) from continuing operations; Non- controlling interests]	odkimglphærests IFRS 5 Example 11, example: IFRS 5 33 d
ifrs-full	ProfitLossFrom&ahtiatingC credit	Dpe Partion ts Attribut (loss) from continuing operations attributable to ordinary equity holders of parent entity	(loss) from continuing operations attributable to ordinary	EdjisitlyIstooletersOfParentEntity IAS 33 70 a
ifrs-full	ProfitLossFrom&ahtiatingC credit	Dperation its Attribut (loss) from continuing operations attributable to ordinary equity holders of	able operationary (loss) from continuing operations attributable to ordinary equity holders of the	EdjisitlyIstooletersOfParentEntityIncludi IAS 33 70 a

			parent entity including dilutive effects	parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from continuing operations]	
ifrs-full		n <b>Ðidcoattion</b> u,edO credit	(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	ProfitLossFrom	n <b>Ðidcontinn</b> jedO credit	PenafionsAttribu (loss) from discontinued operations attributable to non- controlling interests	utilities of the second	ntrodingInterests IFRS 5 Example 11, example: IFRS 5 33 d
ifrs-full	ProfitLossFrom	n <b>Ðidcoattion</b> u,edO credit	perationsAttribu (loss) from discontinued operations attributable to ordinary equity holders of parent entity	utilities of the parent entity. [Refer: Profit (loss) from discontinued operations attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss) from discontinued operations]	r <b>glisqubitsy.Hu</b> eddersOfParentEntity IAS 33 70 a
ifrs-full	ProfitLossFron	n <b>Nidcoattiion</b> uedO credit	P <b>Radi</b> tonsAttribu (loss) from discontinued	u <b>TablepToO</b> tdinar (loss) from discontinued	ryllisquidsyuhlealdersOfParentEntityInclu IAS 33 70 a

			operations attributable to ordinary equity holders of parent entity including dilutive effects	operations attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from discontinued operations]		
ifrs-full	ProfitLossFron	nØphratingActiv credit	viticefit (loss) from operating activities	The profit (loss) from operating activities of the entity. [Refer: Profit (loss)]	example: IAS 32 IE33, common practice: IAS 1 85	-
ifrs-full	ProfitLossInclu	uðkingaNættiløfngven credit	nemtifiR(dgss),tor including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	yDufequiative council (loss) that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances regulatory deferral account balances from regulatory deferral account baccount baccount balances from regul	IFRS 14 23	atedToProfitOrLossA

ifrs-full		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-full	ProfitLossInch	uðking Nætiløho, ven credit	n <b>entifir(dgss)</b> tor including net		uetBatapleesRelatedToProfitOrLossA IFRS 14 IE1,
			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	example: IFRS 14 23

			attributable to owners of parent	and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]	
ifrs-full	ProfitLossOfA	cățuditeteation, credit	Profit (loss) of acquiree since acquisition date	The profit (loss) of the acquiree, since the acquisition date, included in the consolidated statement of comprehensive income. [Refer: Profit (loss)]	disclosure: IFRS 3 B64 q i
ifrs-full	ProfitLossOfC	o <b>Yabimediom</b> țity credit	Profit (loss) of combined entity as if combination occurred at beginning of period	The profit (loss) of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations	disclosure: IFRS 3 B64 q ii

			[member]; Profit (loss)]	
ifrs-full	ProfitLossRecognis	afginit((lmsst)ruct recognised on exchanging construction services for financial asset	(loss) recognised on exchanging construction	Fdinarloialresset2011 SIC 29 6A
ifrs-full	ProfitLossReco ginits cred	afginfy(hmstruct recognised on exchanging construction services for intangible asset	tionServicesFor (loss) recognised on exchanging construction services for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)]	Infiangible Asset 2011 SIC 29 6A
ifrs-full	ProfitsLossesOn <b>XDa</b>	estonier(toAs)dCl on disposal of investments and changes in value of investments		filisælosmænts IAS 26 35 b ix
ifrs-full	ProgrammingA & ette debi	Programming assets	The amount of assets relating to programming.	common practice: IAS 1 55

			[Refer: Assets]	
ifrs-full	PropertyAmoun <b>XCionstailbi</b> utedTo debit	RaiaVastutOfPla amount contributed to fair value of plan assets	nfAussetsount 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	PropertyDevelo <mark>XndentAind</mark> Proj debit	ePtMpuragement development and project management expense	Expense of expense arising from property development and project management.	common practice: IAS 1 85
ifrs-full	PropertyDeveloxnaknaAindProj credit	e <b>PtMparag</b> ement development and project management income	In bernenount of income arising from property development and project management.	common practice: IAS 1 85
ifrs-full	PropertyIntendexIfiosSanleJnOrodebit	intended for sale in ordinary course of business	Blikinessount 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	PropertyManageMndeutaRixque,nse debit	Property management expense	The amount of expense relating to property management. Property is land or a building –	common practice: IAS 1 112 c

			or part of a building – or both.	
ifrs-full	PropertyPlantA iXdFusta debit	nt, nent 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	PropertyPlantAndEqui			
		plant and equipment [abstract]		
ifrs-full	PropertyPlantAndEqui	plant and equipment by operating lease 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	PropertyPlantA ndErqbe	mentB <b>Performant</b> Plant and equipment by operating lease status [member]	se <b>Shasus Mabdo</b> er stands for all property, plant and equipment when disaggregated by the operating lease status	disclosure: IFRS 16 95

				represents the standard value for the "Property, plant and equipment by operating lease status" axis if no other member is used. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantA	tixd Freștria priment C debit	a <b>Proing A</b> ymount plant and equipment, revalued assets, at cost	AffCostOoRet/alt of property, plant and equipment that would have been recognised had the revalued assets been carried under the cost model. [Refer: Property, plant and	iddsæksætsre: IAS 16 77 e
ifrs-full	Duon onte Dione A	MEntinterry	Deriver A and a such	equipment]	
		debit	plant and equipment, assets retired from active use and not classified as held for sale	of property, plant and equipment retired from active use and not classified as held for sale in accordance with IFRS 5. [Refer: Property, plant and equipment]	IEranmAleti√eAlSse 1679 c
ifrs-full	PropertyPlantA	iXlFistuiptmentC debit	a <b>Property</b> mount plant and equipment,	OlfRecunioeathAss of property, plant and equipment	ettisclosure: IAS 16 77

			revalued assets	stated at revalued amounts. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantA	A <b>XIFiqutipt</b> ŋentE debit	xpeoplittyesRec plant and equipment, expenditures recognised in course of its construction	oghisedForCons 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]	tdixtlossre: IAS 16 74 b
ifrs-full	PropertyPlantA	t <b>XIFiquapt</b> nentF debit	a <b>Prvaplenety</b> /sedAs plant and equipment fair value used as deemed cost	Decenaerd@lost of property, plant and equipment, for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Property, plant and equipment]	disclosure: IFRS 1 30
ifrs-full	PropertyPlantA	iXIExptraptmentG debit	rBroperty,ingAr plant and equipment, gross carrying amount of fully depreciated	nohatgadsyDepr carrying amount of fully depreciated property, plant and	eexiatemple: IAS 1679b

		assets still in use	equipment that is still in use. [Refer: Gross carrying amount [member]; Property, plant and equipment]	
ifrs-full	PropertyPlantAndErqbepmentM	<b>(endpar</b> ty, plant and equipment [member]	This member stands for property, plant and equipment. It also represents the standard value for the "Classes of property, plant and equipment" axis if no other member is used. [Refer: Property, plant and equipment]	disclosure: IAS 16 73, example: IAS 36 127, example: IFRS 16 53
ifrs-full	PropertyPlantA nd Ember mentN	<b>Promiete</b> t ToOp		entikaelnosure:
1115-1011		plant and equipment not subject to operating leases [member]	stands for property, plant and equipment that is not subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Property,	IFRS 16 95

			plant and equipment]	
ifrs-full	PropertyPlantA iXdfiqu debit	hiptmentPldtlgpdAtySecuri plant and equipment, pledged as security	t)The amount of property, plant and equipment pledged as security for liabilities. [Refer: Property, plant and equipment]	disclosure: IAS 16 74 a
ifrs-full	PropertyPlantAixdEns	niptmentRelengmistedAsOf	Actoper issinticount Date	
	debit	plant and equipment recognised as of acquisition date	recognised as of the acquisition date for plant, property and equipment acquired in a business combination. [Refer: Property, plant and equipment; Business combinations [member]]	IFRS 3 B64 i, example: IFRS 3 IE72
ifrs-full	PropertyPlantAtXdFma debit	hiptmentReBtroptictysSOnTi plant and equipment, restrictions on title	the amount of property, plant and equipment subject to restrictions on title. [Refer: Property, plant and equipment]	disclosure: IAS 16 74 a
ifrs-full	PropertyPlantAndEqu	ipmentRe <b>Propertiy</b> nAbst	ract	
ifrs-full	PropertyPlantA iXdFiqu	1	of revaluation	disclosure: IAS 16 77 f
		equipment, revaluation surplus	surplus that relates to property,	

			plant and equipment. [Refer: Property, plant and equipment; Revaluation surplus]	
ifrs-full	PropertyPlantA ndExploipmentS	plant and equipment subject to operating leases [member]	nghisasashbernb stands for property, plant and equipment that is subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Property, plant and equipment]	etisclosure: IFRS 16 95
ifrs-full	PropertyPlantA <b>ixdExstapt</b> mentT debit	eftpopentily Idle plant and equipment, temporarily idle	The amount of temporarily idle property, plant and equipment. [Refer: Property, plant and equipment]	example: IAS 16 79 a
ifrs-full	PropertyServiceK lalangat formpens debit	eProperty service charge expense	The amount of expense arising from charges related to servicing of property.	common practice: IAS 1 112 c
ifrs-full	PropertyService <b>K khngatIon</b> ome credit	Property service	The amount of income arising from	common practice: IAS 1 112 c

		charge income	charges related to servicing of property.	
ifrs-full	PropertyServic eK kangat Ion omo	eH <b>rppæst</b> y 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	e Expense Abstraction service charge income	et	
		(expense) [abstract]		
ifrs-full	PropertyTaxExpXenduaration, 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	ProportionOfO duration	st <b>Pnotposition</b> te 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	ProportionOfOwn&MipIntere duration	st <b>Pndpint@p</b> erati of ownership interest	offhe proportion of ownership	disclosure: IFRS 12 21 a iv

			in joint operation	interest in a joint operation attributable to the entity. [Refer: Joint operations [member]]	
ifrs-full	ProportionOfO	whờt MipInteres duration	tlndpintVenture of ownership interest in joint venture	The proportion of ownership interest in a joint venture attributable to the entity. [Refer: Joint ventures [member]]	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 21 a iv
ifrs-full	ProportionOfO	wh&MipInteres	tilinSposition of ownership interest in subsidiary	The proportion of ownership interest in a subsidiary attributable to the entity. [Refer: Subsidiaries [member]]	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 19B c
ifrs-full	ProportionOfO	Win& MipInteres duration	stBłopidiBioNonco 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]	stsisclosure: IFRS 12 12 c
ifrs-full	ProportionOfV	oxnxRowerHeld duration	IPrApsortiante of voting rights held in associate	The proportion of the voting rights in an associate held by the entity. [Refer:	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 21 a iv

				Associates [member]]	
ifrs-full	ProportionOfV	oxnxxxowerHeld duration	<b>PrSpostitia</b> ry 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	ProportionOfV	oxinxx RightsHeld	Bydyontiontofl voting rights held by non- controlling interests	iff <b>gle</b> nterests 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	ProportionOfV	o <b>xinxi R</b> ightsHeld	Properties voting rights held in joint operation	off he 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	ProportionOfV	o <b>xn§R</b> ightsHeld duration	Rr.hpintWentofe voting rights held in joint venture	The proportion of the voting rights in a joint venture held by the entity. [Refer: Joint ventures [member]]	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 21 a iv
ifrs-full			n <b>PsManibe</b> r	This member	common

ifrs-full	ProvisionForDeXoinstaistjoning       Restosationformd       RehabilitationCestample: credit         decommissioning, provision restoration       IAS 37 D for costs	) s:
	and related to Disclosur rehabilitation costs restoration and rehabilitation. [Refer: Other provisions]	IÁS
ifrs-full	ProvisionForDecommissioning <b>Restoisationfor</b> mdRehabilitationCostsAbstr decommissioning, restoration and rehabilitation costs [abstract]	ract
ifrs-full	ProvisionForDecommbessioning Restosationform Reliabilitation Costal/fider decommissioning ands for IAS 37 D restoration a provision Examples and relating to Disclosur rehabilitation decommissioning ample: costs restoration 37 87 [member] and rehabilitation costs. [Refer: Other provisions [member]]	) s: res,
ifrs-full	ProvisionForTaxesfitteerThanInProvisionMember taxes other than income taxes other than income tax [member] taxes other tax [member] taxes other than income tax. Income taxes include all domestic and foreign taxes which are based on taxable profits. Income taxes also include taxes, such as withholding	IAS

				taxes, which are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity. [Refer: Other provisions [member]]	
ifrs-full			guarantees or collateral by entity, related party transactions	eTate dPaotynTrar of guarantees or collateral provided by the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]	24 21 h
ifrs-full	ProvisionOfGu	a <b>XadurasiƏn</b> Coll	aRnavTsiEmtotfyR guarantees or collateral to entity, related party transactions	eThedPracty/ffram of guarantees or collateral provided to the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]	sextaionpsle: IAS 24 21 h
ifrs-full	Provisions	X instant, credit	Provisions	The amount of liabilities of uncertain timing or amount.	disclosure: IAS 1 54 1
ifrs-full	ProvisionsAbs	tract	Provisions [abstract]		
ifrs-full	ProvisionsAris	ið gfi <b>rsta</b> rltjabili credit	PAdeipiany Test arising from	sThe amount of provisions	example: IFRS 4

			liability adequacy tests	arising from an assessment of whether the carrying amount of an insurance liability needs to be increased (or the carrying amount of related deferred acquisition costs or related intangible assets decreased), based on a review of future cash flows. [Refer: Carrying amount [member]; Provisions]	IG22 d – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ProvisionsForI	D&ubtstahDebtsR credit	ePaterdi Formatstar for doubtful debts related to outstanding balances of related party transaction	of provisions for doubtful	fæsktædfertyTransaction IAS 24 18 c
ifrs-full	ProvisionsFor	ЖріюуæвBenefi credit	tProvisions for employee benefits	The amount of provisions for employee benefits. [Refer: Employee benefits expense; Provisions]	disclosure: IAS 1 78 d
ifrs-full	ProvisionsFor	WuinesNontpartic credit	ipatingBenefits future non-	The amount of provisions for future	example: IFRS 4 IG22 e –

			participating benefits	non- participating benefits. [Refer: Provisions]	Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ProvisionUsed	<b>(XhduPativis</b> ions debit	Provision used, other provisions	The amount used (ie incurred and charged against the provision) for other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 c
ifrs-full	PurchasedCall	D <b>ptints</b>	Purchased call options [member]	This member stands for derivative financial contracts purchased that give the entity the right, but not the obligation, to purchase an underlying asset at a specified strike price. [Refer: Derivatives [member]]	example: IFRS 7 IG40B, example: IFRS 7 B33
ifrs-full	PurchaseOfAva	a <b>XaUlutâtism</b> leFir credit	Purial Asses of s available-for- sale financial assets	The cash outflow for the purchase of available- for-sale financial assets. [Refer: Financial assets available-for- sale]	common practice: IAS 7 16 – Expiry date 2021-01-01
ifrs-full	PurchaseOfBic	lXgdcarbAissre,ts credit	Purchase of biological assets	The cash outflow for the purchase of biological assets. [Refer:	common practice: IAS 7 16

			Biological assets]	
ifrs-full	PurchaseOfExpKordtiranti&ndE credit	va <b>Puntibnstesse</b> ts exploration and evaluation assets	The cash outflow for the purchase of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	common practice: IAS 7 16
ifrs-full	PurchaseOfFinaXcdallatstrum			
	credit	of financial instruments, classified as investing activities	outflow for the purchase of financial instruments. [Refer: Financial instruments, class [member]]	practice: IAS 7 16
ifrs-full	PurchaseOfIntatkgibleatissetsOcredit	Cla <b>Bsintübds</b> so the set of the	tifige/catshities outflow for the purchases of intangible assets, classified as investing activities. [Refer: Intangible assets other than goodwill]	example: IAS 7 16 a
ifrs-full	PurchaseOfIntet&stslimation	ateBurchase of interests in associates	The cash outflow for the purchase of interests in associates. [Refer: Associates [member]]	common practice: IAS 7 16
ifrs-full	PurchaseOfInter&sds/iraltione,str credit	nefitsvæbasenstedF interests in investments accounted for	of blsicnshquity outflow for the purchase of interests in investments	<b>Axthud</b> on practice: IAS 7 16

			using equity method	accounted for using the equity method. [Refer: Investments accounted for using equity method]	
ifrs-full		credit	investment property	The cash outflow for the purchase of investment property. [Refer: Investment property]	common practice: IAS 7 16
ifrs-full		StudueratsOntherT credit	<b>Rankhasstin</b> énts investments other than investments accounted for using equity method	Accounted For U 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 using equity method]	<b>sionghapni</b> tyMethod practice: IAS 7 16
ifrs-full	PurchaseOfMin	MiglAnsatitan, credit	Purchase of mining assets	The cash outflow for the purchase of mining assets. [Refer: Mining assets]	common practice: IAS 7 16
ifrs-full	PurchaseOfOil	Yn <b>dGrantAsus</b> ,ets credit	Purchase of oil and gas assets	The cash outflow for the purchase of oil and gas assets. [Refer:	common practice: IAS 7 16

			Oil and gas assets]	
ifrs-full	PurchaseOfOth & Idongtion A	ss dfst(dhasifieflA; other long- term assets, classified as investing activities	slithescingActivi 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]	itiessample: IAS 7 16 a
ifrs-full	PurchaseOfProp&rtlyPlaintAnc credit	dE Quipolnesset Class of property, plant and equipment, classified as investing activities	si fldteAcsishvesting outflow for the purchases of property, plant and equipment, classified	gAxatimptles IAS 7 16 a
			as investing activities. [Refer: Property, plant and equipment]	
ifrs-full	PurchaseOfProp <b>XrtlyPlaintA</b> ,nc credit	dE duipements Intan of property, plant and equipment, intangible assets other than goodwill, investment property and other non- current assets	outflow for the purchase of property, plant and equipment, intangible assets other than goodwill, investment	erddramtoorodwillInvestmentPropertyA practice: IAS 7 16

ifrs-full	PurchaseOfTre	aXudyuSdraoes, debit	Purchase of treasury shares	property; Other non- current assets; Property, plant and equipment] The decrease in equity resulting from the purchase of treasury shares. [Refer: Treasury shares]	common practice: IAS 1 106 d
ifrs-full	PurchasesFairV	/ <b>Authtation</b> remo	e <b>ftuAsbats</b> es, fair value measurement, assets	The increase in the fair value measurement of assets resulting from purchases of those assets. [Refer: At fair value [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	PurchasesFairV	Aut Mation, emo	eftEntiase()wnE fair value measurement, entity's own equity instruments	ditityImsteasen 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]]	tsdisclosure: IFRS 13 93 e iii
ifrs-full	PurchasesFairV	Au <b>tiMation</b> remo	e <b>Rurizibistits</b> es fair value measurement, liabilities	The increase in the fair value measurement of liabilities resulting from purchases	disclosure: IFRS 13 93 e iii

ifrs-full	PurchasesOfG	oðál <b>dRæltitæd</b> ,Part debit	yPirachasetions of goods, related party transactions	of those liabilities. [Refer: At fair value [member]] The amount of goods purchased by the entity in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 a
ifrs-full		oXedtyrAtinolQther debit	property and other assets, related party transactions	of property and other assets purchased by the entity in related party transactions. [Refer: Related parties [member]]	24 21 b
ifrs-full	QualitativeAss	etessutientOfEstin	assessment of estimated effect of practical expedients used when applying IFRS 15	qualitative assessment of the estimated effect of the practical expedients used when applying	ttdlissekaksivitæenApplyingIFRS15Retros IFRS 15 C6 b
ifrs-full	QualitativeDes	<b>ctaiption</b> OfEffec	description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are	Quadratical Action of the effect on the financial statements of the change in activities that permitted an insurer to reassess whether its activities are predominantly	39C c iii – Expiry date 2021-01-01

	connected with insurance	connected with insurance.	
ifrs-full	tQualitativialSta description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	a Quadraticate Original Action 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.	n <b>gidol%stive</b> itiesThatResultedInInsure IFRS 4 39D c – Expiry date 2021-01-01
ifrs-full	OttialitiatigVervolv 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]	o <b>gliissedsFiina</b> ncialAssets IFRS 7 42E f
ifrs-full	ntitystitities information about entity's objectives, policies and processes for managing capital	s PuladitatiAnedPro information about the entity's objectives, policies and processes for managing capital. This should include a description of what it manages as capital, the	o <b>dissessfund</b> Managing Capital IAS 1 135 a

				nature of externally imposed capital requirements and how those requirements are managed, and how the entity is meeting its objectives for managing capital. [Refer: Capital requirements [member]]		
ifrs-full	QualitativeInfo	nterrattionAboutS				lConditionsOfInsura
			information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	information about sensitivity to insurance risk, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows. [Refer: Types of insurance contracts [member]]	IFRS 4 39A b – Expiry date 2021-01-01	
ifrs-full	RangeAxis	axis	Range [axis]	The axis of a table defines the relationship between the domain members or categories in	example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure:	

			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	RangeOfEstimates	HangVabuelsLil estimates within which fair value is likely to lie for biological assets, at cost	kallya od nige or Bi of estimates within which fair value is highly likely to lie for biological assets when their fair value cannot be measured reliably and the entity measures them at cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets]	iodiogilant/mesetsAtCost IAS 41 54 c
ifrs-full	RangeOfEstimate	HangVabuelsLil estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16 within fair value model	kallyer odrige or Inv of estimates within which fair value is highly likely to lie for investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because	vdistoilentiPropertyAtCostOrInAccord IAS 40 78 c

			fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]		
ifrs-full	RangeOfEstimatesWithinWh	ic <b>HangVab</b> fieIsLi estimates within which fair value is likely to lie for investment property, cost model	kælhæl ædnigæ or In of estimates within which fair value is highly likely to lie for investment property measured using the cost model. [Refer: Investment property]	vdistulontiPeopertyCostMode IAS 40 79 e iii	21
ifrs-full	RangesMember	Ranges [member]	This member stands for aggregate ranges. It also represents the standard value for the "Range" axis if no other member is used.	example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 2 45 d, common practice: IFRS 7 7	
ifrs-full	RangesOfExerciseiBricesForC	Du <b>Rtanglis gS</b> hare exercise prices for outstanding share options [axis]	Of the asis is of a table defines the relationship between the domain members or	disclosure: IFRS 2 45 d	

				categories in the table and the line items or concepts that complete the table.	
ifrs-full		ci <b>sePrbæ</b> sForOu	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]]	IFRS 2 45 d
ifrs-full	RatedCreditEx	p&sinstant	Rated credit exposures	The amount of credit exposure that has been rated by external rating agencies.	example: IFRS 7 IG24 c – Expiry date 2021-01-01, example: IFRS 7 36 c – Expiry date 2021-01-01

				[Refer: Credit exposure]		
ifrs-full	RateOfReturn	Jæ <b>ð IX Ræsten</b> t T	iReWabfe@tiMon used to reflect time value of money, regulatory deferral account balances	Aykegtdat6ryD return used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	efisatdsAareountE IFRS 14 33 b	Balances
ifrs-full	RateregulatedA	<b>atieritbes</b> Membe	eRate- regulated activities [member]	This member stands for an entity's activities that are subject to rate regulation. It also represents the standard value for the "Types of rate-regulated activities" axis if no other member is used.	disclosure: IFRS 14 30, disclosure: IFRS 14 33	
ifrs-full	RawMaterials	X instant, debit	Current raw materials	A classification of current inventory representing the amount of assets to be consumed in the production process or in the rendering of services. [Refer: Inventories]	example: IAS 1 78 c, common practice: IAS 2 37	

ifrs-full	RawMaterialsAXdfiorasionab		The amount	example:
	debit	materials and consumables used	of raw materials and consumables used in the production process or in the rendering of services. [Refer: Current raw materials]	IAS 1 102, disclosure: IAS 1 99
ifrs-full	ReceiptsFromC&ntharatsideld	For Recedings Or Tina	dífilgæPuapbse	example: IAS
	debit	contracts held for dealing or trading purposes	inflow from contracts held for dealing or trading purposes.	7 14 g
ifrs-full	ReceiptsFromPr&ndunatsomd	ClaRiceseAptsufitiers/		
	debit	premiums and claims, annuities and other policy benefits	inflow from premiums and claims, annuities and other policy benefits.	IAS 7 14 e – Expiry date 2021-01-01
ifrs-full	ReceiptsFromR&ntsAratl8nbs debit	equicant Signatures (DOS) and subsequent sales of assets held for rental to others and subsequently held for sale	clifAssetsh 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	ReceiptsFromR&ydltfasfæres( debit	Con Recision from dia royalties, fees, commissions and other revenue	OTherRashenue inflow from royalties, fees, commissions and other revenue. [Refer: Other revenue]	example: IAS 7 14 b
ifrs-full	ReceiptsFromSaXedOtationds.	AndRecidesificon	Sæilveicærsh	example: IAS
	debit	sales of goods and rendering of services		7 14 a

ifrs-full	ReceivablesAn	d Payataket, Relat	eRFoeinsabaesceC	dilteaxtsount	example:
		credit	and payables related to insurance contracts	of receivables and payables related to insurance contracts (amounts currently due to and from agents, brokers and policyholders related to insurance contracts).	IFRS 4 IG22 g – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01
ifrs-full	ReceivablesDu	e <b>Krioust<i>â</i>ns</b> sociate debit	eReceivables due from associates	The amount of receivables due from associates. [Refer: Associates [member]]	common practice: IAS 1 78 b
ifrs-full	ReceivablesDu	e <b>X nonstaoni</b> nt Ven debit	tu <b>Res</b> eivables due from joint ventures	The amount of receivables due from joint ventures. [Refer: Joint ventures [member]]	common practice: IAS 1 78 b
ifrs-full	ReceivablesFro	on M Guostanat; ts Wit debit	hCaestionables from contracts with customers	The amount of an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer that is unconditional. A right to consideration is unconditional if only the passage of time is required before	disclosure: IFRS 15 105, disclosure: IFRS 15 116 a

	payment of that consideration is due.	
ifrs-full	ReceivablesFromContractsWithRastionablesAbstract from contracts with customers [abstract]	
ifrs-full	debit from rental of of receivables	common practice: IAS 1 78 b
ifrs-full	debit from sale of of receivables	common practice: IAS 1 78 b
ifrs-full	debit from taxes of receivables	common practice: IAS 1 78 b

ifrs-full	RecipesFormulaXivhstanlsDes debit	formulae, models, designs and prototypes	of intangible assets representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]	example: IAS 38 119 f
ifrs-full	RecipesFormulant folder is Des	igr <b>Reaider</b> ototyp formulae, models, designs and prototypes [member]	estimisation of the second sec	example: IAS 38 119 f
ifrs-full	Reclassification <b>X djurstmen</b> ts debit	OnAquilissificeOd adjustments on application of overlay approach, before tax	amount of	IFRS 4 35D b – Effective on first application of IFRS 9

		(loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]
ifrs-full	Reclassification X djursa debit	InemtsOn ApplicationApplication of applicationamount of reclassificationIFRS 4 35Don applicationreclassificationb – Effectiveof overlayadjustmentsrelated to the application of taxof taxrelated to the application of tax.approach, net of tax.Reclassificationadjustmentsare amountsreclassifiedto profit(loss) in the current period that were recognised in othercomprehensiveincome inthe current or previous periods.[Refer: Other comprehensive income]income]
ifrs-full	Reclassification X djurst debit	titemtsOn Acaldabilification EllineancialAsset albeeforeaiFax adjustments amount of IAS 1 92 – on available- for-sale adjustments 2021-01-01, financial related to disclosure: assets, before available-for- tax sale financial – Expiry date assets, context assets, before tax. Reclassification adjustments are amounts

				recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for- sale; Other	
				are amounts reclassified to profit (loss) in the current period that were	
ifrs-full	Reclassificatio	n <b>X djursttiren</b> ,tsO debit	h <b>&amp;validabilification</b> adjustments on available- for-sale financial assets, net of tax	effineancialAsse amount of reclassification adjustments related to available-for- sale financial assets, net of tax. Reclassification adjustments	IAS 1 92 – Expiry date 2021-01-01, disclosure: IFRS 7 20 a ii – Expiry date 2021-01-01
				reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for- sale; Other comprehensive income]	

			on cash flow hedges, before tax	reclassification adjustments related to cash flow hedges, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Cash flow hedges [member]; Other comprehensive income]	IFRS 7 23 d – Expiry date 2021-01-01 n
ifrs-full	Reclassificatio	n <b>X djursttiren</b> ,tsOr debit	nRashishifidation adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	<b>pdsHeor</b> WhichHe 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 24E a
ifrs-full	Reclassificatio	n <b>X djursttiven</b> ,tsOr debit	nRashskifidation adjustments on cash flow hedges for which hedged item affected	<b>gest</b> forWhichHe amount of reclassification adjustments on cash flow hedges for which the	dgsdløsmÆffectedProfitOrLossNetC IFRS 7 24C b iv, disclosure: IFRS 7 24E a

			profit or loss, net of tax	hedged item affected profit or loss, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]	n
ifrs-full	Reclassificatio	nX diwstinentsO	nRashashofidatio	<b>n</b> æssfæorWhichRe	sdiscelOsfurashFlowHedgesWillNotBe
		debit	adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax	amount of reclassification adjustments on cash flow hedges for which the reserve of cash flow hedges will not be recovered in one or more future periods, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]	IFRS 7 24E a
ifrs-full	Reclassificatio	n <b>X djuusativem</b> ,tsOr	nReshistofidatio	<b>n</b> #sheetOfTax	disclosure:
		debit	adjustments on cash flow hedges, net of tax	amount of reclassification	IAS 1 92, disclosure: IFRS 7 24C b iv, disclosure: IFRS 7 24E a, disclosure: IFRS 7 23 d n– Expiry date 2021-01-01

ifrs-full	Reclassification	n <b>X djuusttiten</b> ,tsOr debit	n <b>Realageification</b> adjustments on change in value	periods. [Refer: Cash flow hedges [member]; Other comprehensive income] <b>Othe</b> oreignCurr amount of reclassification adjustments	edisyBassisSpreadsBeforeTax IAS 1 92
			of foreign currency basis spreads, before tax	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]	
ifrs-full	Reclassification	n <b>X djusativen</b> ,tsOr debit	n <b>R</b> thalags If i dathor adjustments on change in value of foreign currency basis spreads, net of tax	Control and the second state of the second state state state state state state of the second state s	

(E	nges to legislation: There a EU) 2020/1989. Any chang and are referenced with and	ges that have already l	been made to the legis	slation appear in the c	content
				(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				ndistslOsfiker.wardContractsBeforeTa
		debit	adjustments on change in value of forward elements of forward contracts, before tax	amount of reclassification adjustments related to change in value of forward elements of forward contracts, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	n
ifrs-full	Reclassification	n <b>X djuusttiven</b> ,tsOr debit	nR'helagsifi&ation adjustments on change in value of forward elements of forward contracts, net of tax	CDheorwardEler amount of reclassification adjustments related to change in value of forward elements	ndistslOffiner.wardContractsNetOfTa IAS 1 92

ifrs-full	Reclassification	n <b>X djursttiten</b> ,tsOr debit	h <b>Realagsification</b> adjustments on change in value of time value of options, before tax	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	f <b>ØptlonsFæ</b> foreTax IAS 1 92
ifrs-full	Reclassification	n <b>X.djuusttiten</b> ,tsOt debit	adjustments	periods. [Refer: Other comprehensive income] CDhEimeValueO amount of	f@ptlonsNetOfTax IAS 1 92
			on change	reclassification	

	Declassificatio	W. Hursting to O	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	n <b>Xi djuusatinem</b> ,tsOi debit	h <b>Ræclæssgæcatff</b> æ adjustments on exchange	netheesOnTransl amount of reclassification	IAS 1 92,
			differences on translation, before tax	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 21 48

				or previous periods. [Refer: Other comprehensive income]	
ifrs-full		n <b>X djursttiten</b> ,tsO debit	nReclassifetatific adjustments on exchange differences on translation, net of tax	amount of reclassification	IAS 1 92, disclosure: IAS 21 48
ifrs-full	Reclassificatio	n <b>X djusstmen</b> tsO	nRicalassificatio		ReisoslosameeContractsHeldExcluded
		debit	adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	amount of reclassification adjustments related to finance income (expenses) from reinsurance contracts held, before tax. Reclassification adjustments	IAS 1 92 – Effective 2021-01-01, disclosure: IFRS 17 91 a – Effective 2021-01-01, disclosure: IFRS 17 B135 a – Effective 2021-01-01,

			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]]	
	debit	adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of	amount of reclassification adjustments related to finance income (expenses) from reinsurance contracts	Refinestion and the second state of the second
		tax	held, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other	IFRS 17 82 – Effective 2021-01-01
			comprehensive income in the current or previous periods. [Refer: Insurance finance	

				income (expenses); Reinsurance contracts held [member]]	
ifrs-full	Reclassification	n <b>X djursttiten</b> ,tsOr debit	adjustments on financial assets measured at fair value through other comprehensive income, before tax	amount of reclassification adjustments related to financial assets	IFRS 7 20 a viii
ifrs-full	Reclassification	n <b>X djuusativen</b> ,tsOr debit	adjustments on financial assets measured at fair value	sMheasuredAtFa amount of reclassification adjustments related to financial assets	i <b>d\kallos\lihe</b> oughOtherComprehensiv IAS 1 92

		l .	income, net	at fair value	
	ļ			through other	/
	ļ			comprehensive	
	ļ			income,	
	ļ			net of tax.	7
	ļ			Reclassification	m
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	1			reclassified	<b>/</b>
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	ļ			current period	
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	ļ			in other	
	ļ			comprehensive	
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	ļ			the current	7
	ļ			or previous	7
	1			periods.	<b>/</b>
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	1			at fair value	<b>/</b>
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	ļ			comprehensive	
	1			income;	
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	1			comprehensive	
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ifrs-full	Peolossificatio	W Manarttinamts ()			disdisignatedFromOverlayApproacl
1118-1u11	Keclassification			amount of	IFRS 4 39L f
	1		5	reclassification	
	ļ			adjustments	on first
	1			related to	application of
	1			financial	IFRS 9
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	1			have been de-	
	ļ			designated	
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	ļ			during the	
	ļ			reporting	
	ļ			period,	
	1			before tax.	
	ļ			Reclassification	
	ļ			adjustments	
	1			are amounts	
	1			reclassified	
	ļ			to profit	
	ļ	1		to pront	1

				(loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	Reclassification	n <b>X djurstriten</b> ,tsOt debit	nRichassiafiAassiet adjustments on financial assets that have been de- designated from overlay approach, net of tax	amount of reclassification adjustments	n first application of IFRS 9
ifrs-full	Reclassificatio	n <b>X djuusttitem</b> tsOr debit	nRicclgss())(2)(1)(1)(1)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)(2)	-	rdigelOpperationsBeforeTax IAS 1 92, disclosure: IAS 39 102,

			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]	
ifrs-full	Reclassification	n <b>X djuusativem</b> , ts Oi	nReclass (Diction	n <b>Vbs</b> tmentsInFo	rdigen@spenationsNetOfTax
		debit	adjustments on hedges of net investments in foreign operations, net of tax	amount of reclassification adjustments related to hedges of net investments in foreign operations, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	IAS 1 92, disclosure: IAS 39 102, disclosure: IFRS 9 6.5.14, disclosure: IFRS 7 24C b iv, disclosure: nIFRS 7 24E a

ifrs-full	Reclassification			ndellecomeExper	ndes: HosonensuranceContractsIssuedE
		debit	adjustments	amount of	IAS 1 92 –
			on insurance	reclassification	
			finance	adjustments	2021-01-01,
			income	related to	disclosure:
			(expenses)	insurance	IFRS 17 91
			from	finance	a – Effective
			insurance	income	2021-01-01,
			contracts	(expenses)	disclosure:
			issued	from	IFRS 17
			excluded	insurance	B135 a –
			from profit or	contracts	Effective
			loss, before	issued,	2021-01-01
			tax	before tax.	
				Reclassification	n
				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]]	
	D1: 6 +: -	W II	. <b>D</b>		
frs-full	Reclassification	debit	adjustments	amount of	ndeschosuntensuranceContractsIssuedE IAS 1 92 –
		debit	on insurance	reclassification	
			finance	adjustments	2021-01-01,
			income	related to	disclosure:
			(expenses)	insurance	IFRS 17 91
			from	finance	a – Effective
			insurance	income	2021-01-01,
			contracts	(expenses)	disclosure:
			issued	from	IFRS 17
			excluded	insurance	B135 a –
			from profit	contracts	Effective
			or loss, net of	issued,	2021-01-01
			tax	net of tax.	
			LGA		

ifrs-full	Reclassificatio	n <b>X djursttiven</b> ,tsO debit	n <b>RectMswffigatio</b> 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. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	1 f <b>disalAsuuw</b> untBalancesBeforeTax IFRS 14 22 b
		deon	on net	reclassification	
			movement in regulatory	adjustments related to the	
			deferral	net movement	
			account	in regulatory	
			balances,	deferral	
			balances, before tax	account	
				account balances,	
				account balances, before tax.	
				account balances, before tax. Reclassification	1
				account balances, before tax.	1
				account balances, before tax. Reclassification adjustments are amounts reclassified	1
				account balances, before tax. Reclassification adjustments are amounts reclassified to profit	1
				account balances, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the	1
				account balances, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period	1
				account balances, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were	1
				account balances, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other	
				account balances, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive	
				account balances, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in	
				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	
				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	
				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	

				deferral account balances [member]; Other comprehensive income]	
ifrs-full	Reclassificatio	n <b>X djursttiten</b> ,tsO debit	nRetMssvfimitit adjustments on net movement in regulatory deferral account balances, net of tax	filkegulatoryDe amount of reclassification adjustments related to the net movement in regulatory deferral account balances, net of tax. Reclassificatio adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	n
ifrs-full	Reclassificatio	n <b>KathAstida</b> blef debit	oReadersistifucitaby into available-for- sale financial assets	Note: The second	disclosure: IFRS 7 12 – Expiry date 2021-01-01

			available-for- sale]	
ifrs-full	Reclassification Knth Fintancia	al A sets Astaic Mah	n Alberough Putofi	disadesure.
	debit	into financial assets at fair value through profit or loss	of financial assets reclassified into the at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12 – Expiry date 2021-01-01
ifrs-full	Reclassification NothHælidton debit	natu <b>RicyInssiftaatin</b> into held- to-maturity investments	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 Knthlration A	nd Recelastiles atio into loans and receivables	nThe 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 80 filinational	AssRtsChatsChtvities of financial assets out of measured at amortised cost into measured at fair value through profit or loss	of financial assets reclassified out of the amortised cost measurement	edfusestistioev/leasuredAtFairValue IFRS 7 12B c

				value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets]	
ifrs-full	Reclassificatio	n <b>Ø f</b> Furatriorial As	sRtsClass)fixitias	a Telekatz A conconttise	disoddsutod leasured AtFair Value Thro
			of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	of financial assets reclassified out of the amortised cost measurement category	IFRS 7 12B c
ifrs-full	Reclassificatio	n K) f Firetinginal As	Rtschad	nTableAntFrankton 11	elisoMsaserredAtAmortisedCost
			of financial assets out of measured at fair value through profit or loss into measured at amortised cost	of financial assets reclassified out of the fair value through profit or loss measurement category and into the amortised cost measurement category. [Refer: Financial assets]	IFRS 7 12B c
ifrs-full	Reclassification		of financial assets out of measured at fair value	nFdd-AnfraimWalue of financial assets reclassified out of the fair value	e <b>đisæloght@</b> therComprehensiveIncon IFRS 7 12B c

		comprehensive income into measured at amortised cost	comprehensive income measurement category and into the amortised cost measurement category. [Refer: Financial assets]	
ifrs-full	Reclassification & Finational			edischaghedtherComprehensiveIncon
		of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	comprehensive income measurement	IFRS 7 12B c
ifrs-full	Reclassification Withingthering 1	AssRtscharts)fitzhtia	-	ed is the state of
		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	IFRS 7 12B c

ifrs-full	Reclassification		eRæcslakesFficantio		disclosure:
		credit	out of available-for- sale financial assets	of financial assets reclassified out of the available-for- sale category. [Refer: Financial assets available-for- sale]	IFRS 7 12A a – Expiry date 2021-01-01, disclosure: IFRS 7 12 – Expiry date 2021-01-01
ifrs-full	Reclassification	n <b>ØutuðaFiima</b> ncia	IReseassi fFcantri V	afilteeThmooughtPro	fatiGalloouse:
		credit	out of financial assets at fair value through profit or loss	of financial assets reclassified out of the at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	IFRS 7 12A a – Expiry date 2021-01-01, disclosure: IFRS 7 12 – Expiry date 2021-01-01
ifrs-full	Reclassification	n <b>ØutiØatHeh</b> dton credit	Rucilgdsificstine out of held- to-maturity investments	mitse amount of financial assets reclassified out of the held-to- maturity investments category. [Refer: Held- to-maturity investments; Financial assets]	disclosure: IFRS 7 12 – Expiry date 2021-01-01
ifrs-full	Reclassification	n <b>Øutt@altioa</b> nsA credit	n <b>RRelasisificit</b> o out of loans and receivables	-	disclosure: IFRS 7 12 – Expiry date 2021-01-01

				Financial assets]	
ifrs-full	ReclassifiedIten	<b>ascA</b> sxis	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	ReclassifiedItem	ns extreme ber	Reclassified items [member]	This member stands for items that have been reclassified when the entity changes their presentation or classification in its financial statements. It also represents the standard value for the "Reclassified items" axis if no other member is used.	disclosure: IAS 1 41
ifrs-full	RecognisedAssð	<b>XsÐsfām¢</b> dBene debit	e <b>Ñtætldn</b> fined 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

			1	benefit plans [member]]	
ifrs-full	RecognisedAssets deb	bit	ReotigniistgInvo assets representing continuing involvement in derecognised financial assets	of Kleement In Dere of assets recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	ec <b>dignlosdF</b> inancialAssets IFRS 7 42E a
ifrs-full	RecognisedLiabXiit crea	edit	Benefit benefit liability	The amount of deficit in a defined benefit plan. [Refer: Defined benefit plans [member]]	common practice: IAS 1 55
ifrs-full		edit	theogeniseding liabilities representing continuing involvement in derecognised financial assets	If Viel acmoent InD of liabilities recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	Defiscognise:dFinancialAssets IFRS 7 42E a
ifrs-full	ReconciliationOfA		<b>Reconctilitate of B</b> of accounting profit multiplied by applicable tax rates [abstract]	yApplicableTax	RatesAbstract
ifrs-full	ReconciliationOfA		fRamueBitatioer of aggregate difference between fair value	ıFairValueAtIni	tialRecognitionAndAmountDeter

	at initial recognition and transaction price yet to be recognised in profit or loss [abstract]
ifrs-full	Reconciliation Of Average Effect       tRectand Ritation dApplicable Tax RateAbstract of average effective tax rate and applicable tax rate [abstract]
ifrs-full	ReconciliationOfChangesInAll       AvanocAiation       tForCreditLossesOfFinancialAssetsAbstract         of changes       in allowance       account for         credit losses       of financial       assets         of financial       assets       [abstract]
ifrs-full	Reconciliation Of Changes In Bio Regional Alisation Abstract of changes in biological assets [abstract]
ifrs-full	Reconciliation OfChangesInCorfkingentIliabilitiesRecognisedInBusinessCombinationAbstract of changes in contingent liabilities recognised in business combination [abstract]
ifrs-full	Reconciliation OfChangesInDe       fRurediAcititation         of changes       of changes         in deferred       acquisition         costs       arising from         insurance       contracts         contracts       [abstract]
ifrs-full	Reconciliation Of Changes In De <b>fRored</b> if aid lationality Asset Abstract of changes in deferred tax liability

	(asset) [abstract]
ifrs-full	ReconciliationOfChangesInFairNatonMisasimementAssetsAbstract
1115-1011	Reconciliation of Changes in Failwacoexiliaster mentAssetsAbstract
	in fair value
	measurement,
	assets
	[abstract]
ifrs-full	ReconciliationOfChangesInFairRatonMiasionementEntitysOwnEquityInstrumentsAbstract
	of changes
	in fair value measurement,
	entity's
	own equity
	instruments
	[abstract]
ifrs-full	ReconciliationOfChangesInFairWatoeMbasimementLiabilitiesAbstract
	of changes
	in fair value
	measurement, liabilities
	liabilities [abstract]
ifrs-full	
1IfS-1uii	ReconciliationOfChangesInGodRevilhellisation of changes
	in goodwill
	[abstract]
ifrs-full	ReconciliationOfChangesInIntangdolaceisatisAndGoodwillAbstract
	of changes
	in intangible
	assets and
	goodwill
	[abstract]
ifrs-full	ReconciliationOfChangesInInta <b>RgdoleceAlsactiso</b> therThanGoodwillAbstract
	of changes in intangible
	assets other
	than goodwill
	[abstract]
ifrs-full	ReconciliationOfChangesInInvestmentHimpontyAbstract
	of changes in
	investment
	property [abstract]
	[abstract]
ifrs-full	ReconciliationOfChangesInLia
	of changes in liabilities
	under
	insurance

	contracts and reinsurance contracts issued [abstract]
ifrs-full	Reconciliation Of Changes In Net <b>Resets &amp; liailabl</b> e For Benefits Abstract of changes in net assets available for benefits [abstract]
ifrs-full	ReconciliationOfChangesInOthRuRuonaislianticAubstract of changes in other provisions [abstract]
ifrs-full	ReconciliationOfChangesInPro <b>BartyRtahtAind</b> EquipmentAbstract of changes in property, plant and equipment [abstract]
ifrs-full	Reconciliation Of Changes In Rei Reuranciliations Abstract of changes in reinsurance assets [abstract]
ifrs-full	Reconciliation OfFairValueOfC <b>Reditione</b> Abstract of fair value of credit derivative [abstract]
ifrs-full	Reconciliation Of Nominal Amount of credit derivative [abstract]
ifrs-full	ReconciliationOfNumberOfShaRescOntsitantdomgAbstract of number of shares outstanding [abstract]
ifrs-full	Reconciliation Of Regulatory De <b>Recol Aciditation</b> reditBalances Abstract of regulatory deferral account credit

	balances [abstract]
ifrs-full	Reconciliation Of Regulatory De <b>Recolvation</b> bebit Balances Abstract of regulatory deferral account debit balances [abstract]
ifrs-full	ReconciliationOfReserveOfGaiiRecont&itististion       nFinancialAssetsMeasuredAtFairValueThroughOth         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	ReconciliationOfUndiscounted Reconciliationts ToNetInvestmentInFinanceLeaseAbstract of undiscounted lease payments to net investment in finance lease [abstract]
ifrs-full	RecoverableAnXuintQifAssetORasbgenablatingUhit higherdisclosure:debitamount ofof an asset'sIAS 36 130 easset or cash-generatinggeneratinggeneratingunitunit's) fairvalue lesscosts ofdisposaland itsand itsvalue in use.[Refer: Cash-

			generating units [member]]	
ifrs-full	RecurringFairVahænMeasurer	ne <b>Rtedterning</b> 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	RedesignatedAmeunblefembe	er 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	RedesignatedFitXainostalAttşsetA	As <b>Reales by offices</b> and a set as available-for-sale		disclosure: IFRS 1 29 – Expiry date 2021-01-01
ifrs-full	RedesignatedFitXainostalAtşset. debit	At <b>RaixVesi geale</b> financial asset as at fair value through profit or loss	ighterafitOmboss of financial assets redesignated to be measured at fair value through profit or loss on transition to IFRSs. [Refer: At fair value	disclosure: IFRS 1 29

ifrs-full	RedesignatedF	itXamostalhitability credit	<b>R ticlasi yn ate d</b> h financial liability as at fair value through profit or loss	of financial liabilities redesignated as at fair value through profit or loss on transition to IFRSs. [Refer: At fair value [member]; IFRSs [member];	odisclosure: IFRS 1 29A, disclosure: IFRS 1 29 – Expiry date 2021-01-01
ifrs-full	RedesignatedN		Redesignated [member]	Financial liabilities] 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	Aaxiis	Redesignation [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 1 29

ifrs-full	ReductionOfIss	s <b>XedCraptital</b> , 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	RefundsProvisi	ðh 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	RefundsProvisi	onAbstract	Refunds provision [abstract]		
ifrs-full	RefundsProvisi	ond onder ber	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	RegulatoryDefe	zmikAccountBa	ArgsAttisy 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	RegulatoryDefe	ennebAlvexountBa	Rugeslatorsyified deferral account balances classified as disposal groups [member]	A shi is pessible for stands for regulatory deferral account balances that are classified as disposal groups.	uþis <b>Mæsnbe</b> r IFRS 14 B22

				[Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]	
ifrs-full	RegulatoryDef	ennah Moerount Ba	læræslætomyber deferral account balances [member]	This member stands for regulatory deferral account balances. A regulatory deferral account balance is the balance of any expense (or income) account that would not be recognised as an asset or a liability in accordance with other Standards, but that qualifies for deferral because it is included, or is expected to be included, by the rate regulator in establishing the rate(s) that can be charged to customers. This member also represents the standard value for the "Regulatory	disclosure: IFRS 14 B22

			deferral account balances" axis if no other member is used.	
ifrs-full	RegulatoryDefennahAloccountB	al <b>Augus Ntotf</b> ylass deferral account balances not classified as disposal groups [member]	ifidd A sidispessal stands for regulatory deferral account balances that are not classified as disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]	GliscipsMrember IFRS 14 B22
ifrs-full	RegulatoryDefe <b>X</b> ahAtantuntC credit	re <b>RitBalatury</b> s 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	RegulatoryDeferralAccountC	re <b>RitBalaturs</b> sAb deferral account credit balances [abstract]	stract	
ifrs-full	RegulatoryDefe <b>X</b> ahAtantuntC credit	re <b>RieBalaturg</b> sAn deferral account credit balances and related deferred tax liability	of regulatory	<b>disolosabi</b> lity IFRS 14 24, disclosure: IFRS 14 B11 a

		[Refer: Regulatory deferral account credit balances; Deferred tax liability associated with regulatory deferral account balances]
ifrs-full	RegulatoryDeferralAcco	puntCre <b>RitBalatury</b> sAndRelatedDeferredTaxLiabilityAbstract deferral account credit balances and related deferred tax liability [abstract]
ifrs-full	RegulatoryDefe <b>XabAtan</b> credit	tuntCre <b>RitBalatury</b> sDir deferral of regulatory IFRS 14 25 account credit balances account credit directly balances that related to are directly disposal related to group a disposal group. [Refer: Regulatory deferral account credit balances; Disposal groups classified as held for sale [member]]
ifrs-full	RegulatoryDefe¥rahAtan debit	tuntDe <b>HttBallattory</b> deferral account debit balances

ifrs-full	RegulatoryDeferralAccountDe deferral account debit balances [abstract]
ifrs-full	RegulatoryDefeYrahAtantuntDe       RtBalanceyAnd       RtBalancey And       RtBalancey         debit       deferral       of regulatory       IFRS 14 24,         account debit       deferral       account debit       deferral         balances       account debit       balances and       account debit       IFRS 14 B11         and related       balances and       deferred tax       asset       asset.       IFRES 14 B11         a       and related       balances and       the related       asset.       IFRES 14 B11         a       deferred tax       asset       deferred tax       asset.       IFRES 14 B11         a       deferred tax       asset.       Regulatory       deferred tax       asset.         IFRES 14 B11       asset       deferred tax       asset.       IFRES 14 B11       a         IFRES 14 B11       adferred tax       asset.       IFRES 14 B11       a         IFRES 14 B11       adferred tax       asset.       IFRES 14 B11       a         IFRES 14 B11       asset       IFRES 14 B11       a       IFRES 14 B11         IFRES 14 B11       asset       IFRES 14 B11       IFRES 14 B11       IFRES 14 B11         IFRES 14 B11       IFRES 14 B11       IFRE
ifrs-full	RegulatoryDeferralAccountDe HttBallatoryAndRelatedDeferredTaxAssetAbstradeferral account debit balances and related deferred tax asset [abstract]
ifrs-full	RegulatoryDefeXabAtantuntDe       HttBallatocyDire       CtheRatatedToD       itisostatureup         debit       deferral       of regulatory       IFRS 14 25         debit       deferral       account debit       deferral         balances       account debit       deferral       account debit         directly       balances       account debit       diferctly         related to       are directly       disposal       related to         group       a disposal       group. [Refer:       Regulatory         deferral       account debit       balances;       Disposal         groups       classified as       held for sale       member]]

ifrs-full	RegulatoryEnvi <b>axiis</b> mentsAx	is Regulatory environments [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 19 138 c
ifrs-full	RegulatoryEnvi <b>noemleen</b> tsMe	environments [member]	This member stands for all regulatory environments. It also represents the standard value for the "Regulatory environments" axis if no other member is used.	example: IAS 19 138 c
ifrs-full	Reimbursemen t <b>RighstaA</b> tFai debit	rVaRæimbursemer rights, at fair value	ntThe amount of the entity's rights to the reimbursement by another party of some or all of the expenditure required to settle a defined benefit obligation recognised as a separate asset and measured at fair value. [Refer: At fair value [member]]	disclosure: IAS 19 140 b
ifrs-full	ReinsuranceAss <b>Xts</b> instant, debit	Reinsurance assets	The amount of a cedant's net contractual	disclosure: IFRS 4 37 e – Expiry date 2021-01-01

			rights under a reinsurance contract.	
ifrs-full	ReinsuranceContractsEfeld	Men <b>ibe</b> insurance contracts held [member]	This member stands for reinsurance contracts held. Reinsurance contracts are insurance contracts are insurance contracts issued by one entity (the reinsurer) to compensate another entity for claims arising from one or more insurance contracts issued by that other entity (underlying contracts). [Refer: Insurance contracts [member]]	disclosure: IFRS 17 98 – Effective 2021-01-01, disclosure: IFRS 17 107 – Effective 2021-01-01, disclosure: IFRS 17 109 – Effective 2021-01-01, disclosure: IFRS 17 131 a – Effective 2021-01-01, disclosure: IFRS 17 132 b – Effective 2021-01-01
ifrs-full	ReinsuranceConXraussatht]d	That <b>Reinksman</b> sce 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	ReinsuranceConXraucstsarhet]d	That <b>Reithsiabailitie</b> s 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	ReinsurersSharefoliAbeount	ArisRogifisometrisura share of	nEbGontradshMe stands for the	

			amount arising from insurance contracts [member]	reinsurer's share of the amount arising from insurance contracts. [Refer: Types of insurance contracts [member]]	IFRS 4 Disclosure – Expiry date 2021-01-01
ifrs-full	RelatedParties	Mæmbber	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

entity. (b) An entity is related to a reporting entity if any of the following conditions applies: (i) The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others). (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member). (iii) Both entities are joint ventures of the same third party. (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity. (v) The entity is a postemployment

benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity. (vi) The entity is controlled or jointly controlled by a person identified in (a). (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of

			the reporting entity. [Refer: Joint ventures [member]; Key management personnel of entity or parent [member]]	
ifrs-full	RelatedPartyTransactionsAb	stracelated party transactions [abstract]		
ifrs-full	RemainingAmoDIstRionPerio	od <b>Remangible</b> As amortisation period of intangible assets material to entity	states and the entity's financial statements. [Refer: Depreciation amortisation period of individual intangible assets that are material to the entity's financial statements. [Refer: Depreciation and amortisation expense]	AdiityR&119e: IAS 38 122 b
ifrs-full	RemainingCont <b>Xachsalabi</b> ndis credit	could a structure output in the second structure output is a structure output output is a structure output	Towns I afhows I has of the remaining contractual undiscounted cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities.	t <b>eisisteStorn</b> ContractsWithinScopeO IFRS 17 132 b i – Effective 2021-01-01
ifrs-full	RemainingRecodd PeriodO	fR Barhatiniy Defe recovery period of regulatory deferral account debit balances	rallaccountDeb remaining recovery period of regulatory deferral account debit balances. [Refer:	iteliatiosus2019 IFRS 14 33 c

				Regulatory deferral account debit balances]	
ifrs-full	RemainingRev	e <b>Ðła∏</b> ReriodOfR	e <b>BelatainyiDe</b> ferr reversal period of regulatory deferral account credit balances	aTAecountCredi remaining reversal period of regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]	tæstabsess2019 IFRS 14 33 c
ifrs-full	RemainingUna			ag Ge Buying Rei	
		credit	unamortised gains (losses) arising on buying reinsurance	amount of unamortised deferred gains (losses) arising from the purchase of reinsurance.	IFRS 4 37 b ii – Expiry date 2021-01-01
ifrs-full	RentalExpense	X duration, debit	Rental expense	The amount of expense recognised on rental activities.	common practice: IAS 1 85
ifrs-full	RentalIncome	X duration, credit	Rental income	The amount of income recognised from rental activities.	common practice: IAS 1 112 c
ifrs-full	RentalIncomeF	t&rd <b>im</b> atistm <sub>y</sub> ent credit	<b>PRoperty</b> 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	RentalIncomeF				
		credit	income from investment	of rental income	practice: IAS 1 112 c

		property, net of direct operating expense	arising from investment property, net of direct operating expense from such property. [Refer: Direct operating expense from investment property; Rental income from investment property]	
ifrs-full	RentalIncomeFromInvestmen	tPRoperatyNetOfI income from investment property, net of direct operating	DirectOperating	ExpenseAbstract
		expense [abstract]		
ifrs-full	RentDeferredInðoinetant, credit	Rent deferred income	The amount of deferred income arising on rental activity. [Refer: Deferred income]	common practice: IAS 1 78
ifrs-full	RentDeferredInðoinetalatssifie credit	d <b>Rs</b> Gtudæfærred income classified as current	The amount of rent deferred income classified as current. [Refer: Rent deferred income]	common practice: IAS 1 78
ifrs-full	RentDeferredInðoinetalassifie credit	d <b>ReNodeferrent</b> income classified as non-current	The amount of rent deferred income classified as non-current. [Refer: Rent	common practice: IAS 1 78

			deferred income]	
ifrs-full	RentMeasurementimbetMemb	eRent, measurement input [member]	This member stands for the rent used as a measurement input.	common practice: IFRS 13 93 d
ifrs-full	RepairsAndMaiXtchuratichxpe debit	nstepairs and maintenance expense	The amount of expenses incurred for the day-to- day servicing of assets, which may include the cost of labour, consumables or small parts.	common practice: IAS 1 85
ifrs-full	RepaymentsOf <b>BónddrAtiote</b> sAn credit	d <b>Repayment</b> s of bonds, notes and debentures	The cash outflow for repayments of bonds, notes and debentures.	common practice: IAS 7 17
ifrs-full	RepaymentsOf <b>Bortonatings</b> Cla	sRfipd/mEintanc of borrowings, classified as financing activities	if bA ctishties outflow to settle borrowings, classified as financing activities. [Refer: Borrowings]	example: IAS 7 17 d
ifrs-full	RepaymentsOf OurteratBom;ow credit	in <b>gs</b> payments of current borrowings	The cash outflow for repayments of current borrowings. [Refer: Current borrowings]	common practice: IAS 7 17
ifrs-full	RepaymentsOf NodewateontBor credit	r <b>Reipags</b> ments of non- current borrowings	The cash outflow for repayments of non-current borrowings. [Refer: Borrowings]	common practice: IAS 7 17

ifrs-full	RepaymentsOf StilebuchitinatedL	ia Ridiptaesments	The cash	common
	credit	of subordinated liabilities	outflow for repayments of subordinated liabilities. [Refer: Subordinated liabilities]	practice: IAS 7 17
ifrs-full	ReportableSegnmoentsMeember	Reportable segments [member]	This member stands for operating segments for which IFRS 8 requires information to be disclosed. The entity shall report separately information about an operating segment that meets any of the following quantitative thresholds: (a) reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments; (b) the absolute amount of its reported profit or loss is 10 per cent or more of	example: IAS 19 138 d, disclosure: IFRS 15 115, example: IFRS 17 96 c – Effective 2021-01-01, disclosure: IFRS 8 23

the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss; or (c) assets are 10 per cent or more of the combined assets of all operating segments. Additionally operating segments that do not meet any of the quantitative thresholds may be considered reportable, and separately disclosed, if management believes that information about the segment would be useful to users of the financial statements. [Refer: Operating segments [member]]

ifrs-full	ReportedIfInComplitinereW	/ithRRappioreneedinfOnfl compliance with requirement of IFRS [member]	<b>FRSMmmber</b> 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 Micenteleer	Reporting year [member]	This member stands for the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01
ifrs-full	RepurchaseAgrðéinnstatsa,n credit	dCasRepultateaseOn agreements and cash collateral on securities lent	amount of instruments sold with	common practice: IAS 1 55
ifrs-full	ResearchAndD & eXedopation debit	Experies the search 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	ReserveForCataXtrimphant, credit	Reserve for catastrophe	A component of equity representing resources to provide for	example: IAS 1 78 e – Expiry date 2021-01-01, disclosure:

				infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites, or earthquake damage.	IFRS 4 IG58 – Expiry date 2021-01-01
ifrs-full	ReserveForCatastenpt	bæiMembe	erReserve for catastrophe [member]	This member stands for a component of equity representing resources to provide for infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites or earthquake damage.	example: IAS 1 108 – Expiry date 2021-01-01, disclosure: IFRS 4 IG58 – Expiry date 2021-01-01
ifrs-full	ReserveForEqu <b>Xisnst</b> credit		Reserve for equalisation	A component of equity representing resources to cover random fluctuations of claim expenses around the expected value of claims for some types of insurance contract.	example: IAS 1 78 e – Expiry date 2021-01-01, disclosure: IFRS 4 IG58 – Expiry date 2021-01-01
ifrs-full	ReserveForEquantisent	∞ <b>m</b> Membe	eReserve for equalisation [member]	This member stands for a component of equity representing	example: IAS 1 108 – Expiry date 2021-01-01, disclosure:

				resources to cover random fluctuations of claim expenses around the expected value of claims for some types of insurance contract (for example, hail, credit, guarantee and fidelity insurance) using a formula based on experience over a number of years.	IFRS 4 IG58 – Expiry date 2021-01-01
ifrs-full	ReserveOfCasl	h <b>KlónsHæd</b> ges 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	ReserveOfCasl	h <b>XlónsHæd</b> gesCo credit	Rissaingld£dges cash flow hedges, continuing hedges	A component of equity representing the reserve of cash flow hedges in relation to continuing hedges. [Refer:	disclosure: IFRS 7 24B b ii

			Reserve of cash flow hedges]	
ifrs-full	ReserveOfCash <b>Klóns</b> credit		shapsBonWhieth of equity representing the reserve of cash flow hedges in relation to hedging relationships for which hedge accounting is no longer applied. [Refer: Reserve of cash flow hedges]	adigelasurauntingIsNoLongerApplied IFRS 7 24B b iii
ifrs-full	ReserveOfCashFilem	blædgesMeRtærve 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	ReserveOfChan¥elms credit		bi <b>AtyAttpibneable</b> of equity representing the accumulated change in fair value of financial liabilities	e <b>Totilmang</b> eInCreditRiskOfLiability practice: IAS 1 78 e

				attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities]	
ifrs-full	ReserveOfChar	ngælml <b>Bæi</b> r Value(	ORE in the fair value of financial liability attributable to change in credit risk of liability [member]	iThysAtheinhable 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]	e <b>EssűhphgeLAS</b> reditRiskOfLiabilityN 1 108
ifrs-full	ReserveOfCha	n <b>ğelm¥aht</b> eOfFo credit	of change in value of foreign currency basis spreads	BasisSppandsnt 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

ifrs-full	ReserveOfCha	n <b>gælmVa</b> tueOfFo			
			of change	stands for a	IAS 1 108,
			in value	component	disclosure:
			of foreign	of equity	IFRS 9 6.5.10
			currency	representing	
			basis spreads	the	
			[member]	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.	
ifrs-full	ReserveOfCha	n <b>yeimwahu</b> eOfFo	ResedEdements	OATEormandEntri	traotsmon
		credit	of change	of equity	practice:
			in value	representing	IAS 1 78 e,
			of forward	the	disclosure:
			elements	accumulated	IFRS 9 6.5.16
			of forward	change in	
			contracts	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.	
ifrs-full	ReserveOfCha	ngelmVetueOfF	ResedEdements	OffFionwendleon	uexcasi/peenber
			of change	stands for a	IAS 1 108,
			in value	component	

			of forward elements of forward contracts [member]	of equity representing the accumulated change in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element.	disclosure: IFRS 9 6.5.16
ifrs-full	ReserveOfCha	-	nReValue@fOpti		common
		credit	change in value of time value of options	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.	practice: IAS 1 78 e, disclosure: IFRS 9 6.5.15
ifrs-full	ReserveOfCha	ngadum Value Of Ti	nReValue@fOpti		example:
			change in value of time value of options [member]	stands for a component of equity representing the	IAS 1 108, disclosure: IFRS 9 6.5.15

				accumulated change in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value.	
ifrs-full	ReserveOfDisc	r <b>XtionstaryP</b> artici credit	plation Veatifies discretionary participation features	A component of equity resulting from discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually	example: IAS 1 78 e – Expiry date 2021-01-01, disclosure: IFRS 4 IG22 f – Expiry date 2021-01-01, disclosure: IFRS 4 34 b – Expiry date 2021-01-01

				based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/ or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.	
ifrs-full	ReserveOfDisc	netėnniaeyPartici	patiserFeatfiresM discretionary participation features [member]	<b>(Ehisen</b> ember 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

				timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/ or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.	
ifrs-full	ReserveOfEqu	it <b>XGostqut</b> nentO credit	f <b>Reservent</b> ibleIns of equity component of convertible instruments	tAucremusonent of equity representing components of convertible instruments classified as equity.	common practice: IAS 1 55
ifrs-full	ReserveOfEqu	i <b>tyÆmbç</b> xonentO	f <b>Reservent</b> ibleIns of equity component of convertible instruments [member]	tithigentsMbearbo stands for a component of equity representing components of convertible instruments classified as equity.	ecommon practice: IAS 1 108

ifrs-full	ReserveOfExc	hangestanterence	- Restractation	A component	disclosure:
		credit	exchange	of equity	IAS 21 52 b
ifrs-full	DeserveOfEve	hXngestRiftference	Drating		dinalogura:
	Reserveoneau	credit	exchange differences on translation, continuing hedges	of equity	IFRS 7 24B b ii
ifrs-full	ReserveOfExc <sup>1</sup>	hangestanterence			ntsistipoFortWhichHedgeAccountingIs
			exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	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	IFRS 7 24B b iii

ifrs-full		hangaDafference	exchange differences on translation [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]	
ifrs-full	ReserveOfFina				setutationaludedFromProfitOrLoss
		credit	of finance income (expenses) from reinsurance contracts held excluded from profit or loss	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	ReserveOfFina		of finance income (expenses) from reinsurance contracts held	ulfaic eleonbact stands for a component of equity representing the accumulated	s <b>Ekeldfipte</b> ludedFromProfitOrLossMe IAS 1 108 – Effective 2021-01-01

			excluded from profit or loss [member]	finance income (expenses) from reinsurance contracts held excluded from profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
ifrs-full	ReserveOfGair			nAquitypostemene	
		credit	gains and losses from investments in equity instruments	of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.	practice: IAS 1 78 e
ifrs-full	ReserveOfGair	snAmdbærssesFro	ReservencentsI	nEhisityknstberne	entsalvhphebeliAS
			gains and losses from investments in equity instruments [member]	stands for a component of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.	1 108

ifrs-full	ReserveOfGair				r&ahuenTohnroughOtherComprehensive
		credit	gains and	of equity	practice: IAS
			losses on	representing	1 78 e
			financial	the reserve	
			assets	of gains and	
			measured	losses on	
			at fair value	financial	
			through other comprehensive	assets	
			income	at fair value	
			meonie	through other	
				comprehensive	
				income.	
				[Refer:	
				Financial	
				assets	
				measured	
				at fair value	
				through other	
				comprehensive	
				income;	
				Other	
				comprehensive	
				income]	
ifrs-full	ReserveOfGair	n <b>svÆmdbæ</b> rssesOn	Ræsncvæl Afsets	M <b>FbasumedAbtE</b> rai	r&aharfillerduAghOtherComprehensive
			gains and	stands for a	1 108
			losses on	component	
			financial	of equity	
			assets	representing	
			measured	the	
			at fair value	accumulated gains and	
			through other comprehensive	losses on	
			income	financial	
			[member]	assets	
			[memoer]	measured	
				at fair value	
				through other	
				comprehensive	
				income.	
				[Refer:	
				Financial	
				assets	
				measured	
				at fair value	
				through other	
				comprehensive	
				income;	
				Other	
				comprehensive	
				income	

frs-full	ReserveOfGain	n <b>sAindsLand</b> sesOn	Resocial Assets	MfbasuredAtFai	rWakleThreughOtherComprehens
		credit	gains and	cumulative	IFRS 17 116
			losses on	amount	– Effective
			financial	included	2021-01-01
			assets	in other	
			measured	comprehensive	
			at fair value	income for	
			through other	financial	
			comprehensive	assets	
			income	measured	
			related to	at fair value	
			insurance	through other	
			contracts	comprehensive	
			to which	income	
			paragraphs	related to	
			C18(b),	insurance	
			C19(b),	contracts	
			C24(b) and	to which	
			C24(c) of	paragraphs	
			IFRS 17 have	C18(b),	
			been applied	C19(b),	
				C24(b) and	
				C24(c) of	
				IFRS 17 have	
				been applied.	
				[Refer:	
				Financial	
				assets	
				measured	
				at fair value	
				through other	
				comprehensive	
				income]	
rs-full	ReserveOfGai	MinstantsesOn	HReckeinvelostrun	Antsofinathledge	IcoverstmoentsInEquityInstruments
		credit	gains and	of equity	practice: IAS
		oroun	losses on	representing	1 78 e
			hedging	the	
			instruments	accumulated	
			that hedge	gains and	
			investments	losses on	
			in equity	hedging	
			instruments	instruments	
			linoti uniterito	that hedge	
				investments	
				in equity	
				instruments	
				that the	
				entity has	
				designated at fair value	

			comprehensive income.	
ifrs-full	ReserveOfGainsvændbærssesOr	HRadginglostrur gains and losses on hedging instruments that hedge investments in equity instruments [member]	nditisTimatiHbelge stands for a component of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income.	InvæstplentsA6EquityInstrumentsMe 1 108
ifrs-full	ReserveOfGain 3AindstandsesOr credit	RensenserofigA gains and losses on remeasuring available-for- sale financial assets		nancialAssets practice: IAS 1 78 e – Expiry date 2021-01-01
ifrs-full	ReserveOfGain svændbærssesOr	Reference of the second	vá <b>Flaislefensblæ</b> Fi stands for a component of equity representing accumulated gains and losses on remeasuring available-for- sale financial assets. [Refer: Financial	ræmindæssetsMember IAS 1 108 – Expiry date 2021-01-01

				assets available-for- sale]	
ifrs-full	ReserveOfInsu	ur Xniue Stimat, nce In credit	cRuxeExperfsesF insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	rAnchrsprameetC 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	octornetsilssuedExcludedFromProfitO practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfInsu	Iranae Bierance In	cRuckExperfsesF insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]		o <b>extramislis</b> suedExcludedFromProfitO IAS 1 108 – Effective 2021-01-01

			subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	ReserveOfInsur¾ninestimatnceI credit	IncRuerExperfsesF insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued	ContractsissuedExcludedFromProfitO practice: IAS 1 78 e – Effective 2021-01-01
ifrs-full	ReserveOfInsuraneeBiaranceI	Inceursersers insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that	From strange of the stands for a component of equity representing the accumulated insurance finance income (expenses) from	CoextampslessuedExcludedFromProfitO IAS 1 108 – Effective 2021-01-01

		will not be reclassified to profit or loss [member]	insurance contracts issued excluded from profit or loss that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	ReserveOfOver <b>X</b> yi <b>Aqıpno</b> ach 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	ReserveOfOverlagApproach	Metateserve of overlay approach [member]	This member stands for a component of equity representing the accumulated overlay approach adjustments.	common practice: IFRS 4 35D b – Effective on first application of IFRS 9
ifrs-full	ReserveOfRem Asimstand, tsO credit	of <b>Refined Bon</b> fefit remeasuremen of defined benefit plans		common practice: IAS 1 78 e ts
ifrs-full	ReserveOfRem <b>ensmbør</b> entsO	f <b>RéserdBon</b> fefit remeasuremen		example: IAS 1 108

		of defined benefit plans [member]	component of equity resulting from remeasurement of defined benefit plans. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurement of defined benefit plans]	
ifrs-full	ReserveOfShareXaissstaPatymen credit	tsReserve of share-based payments	A component of equity resulting from share-based payments.	common practice: IAS 1 78 e
ifrs-full	ReserveOfShar <b>ehasæde</b> aymen	ts <b>R&amp;snrbe</b> rof share-based payments [member]	This member stands for a component of equity resulting from share-based payments.	example: IAS 1 108
ifrs-full	ReservesWithinæquityAxis	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	ResidualValueRinskitwiteernber	Residual value risk [member]	This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial	example: IFRS 7 IG32, example: IFRS 7 40 a

				instrument will fluctuate because of changes in residual values. [Refer: Financial instruments, class [member]]	
ifrs-full	RestatedMemb	anember	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	AxnithStashtEquiva debit	aRentsricted 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	RestrictionsOn	AccessToAssets	DEscription of restrictions on access to assets in funds	The description of restrictions on access to the assets in decommissioni	disclosure: IFRIC 5 11 ng,

ifrs-full			on realisability of investment property or remittance of income and proceeds of disposal of investment property	of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal. [Refer: Investment property]	c <b>dOxEllosone</b> eAnd IAS 40 75 g	lProceedsOfDisposa
ifrs-full	RestructuringC	C <b>ontingen</b> tLiabil	i <b>Rederndter</b> ing contingent liability [member]	This member stands for a contingent liability for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer:	example: IAS 37 88	

				Contingent liabilities [member]]	
ifrs-full	RestructuringP	credit	Restructuring provision	The amount of provision for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions]	example: IAS 37 70
ifrs-full	RestructuringP	rovisionAbstrac	tRestructuring provision [abstract]		
ifrs-full	RestructuringP	r <b>oxisiba</b> Membe	rRestructuring provision [member]	This member stands for a provision for restructuring, such as the sale or termination of a line of business; closure of business	example: IAS 37 70

				locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions [member]]	
ifrs-full	RetainedEarnin	ið instant, credit	Retained earnings	A component of equity representing the entity's cumulative undistributed earnings or deficit.	example: IAS 1 78 e, example: IAS 1 IG6
ifrs-full	RetainedEarnin	n <b>gsdridm</b> aber	Retained earnings [member]	This member stands for a component of equity representing an entity's cumulative undistributed earnings or deficit.	disclosure: IAS 1 106, example: IAS 1 108
ifrs-full	RetentionPaya	b <b>Æsi</b> nstant, credit	Retention payables	The amount of payment that is withheld by the entity, pending the fulfilment of a condition.	common practice: IAS 1 78

ifrs-full	RetirementsIntaX	•		The decrease	common
	CI		intangible assets and goodwill	in intangible assets and goodwill resulting from retirements. [Refer: Intangible assets and goodwill]	practice: IAS 38 118 e
ifrs-full	RetirementsIntaX	g <b>allahatti osr</b> etsOt	<b>Rætfitean Ento</b> ,dw	viIIhe decrease	common
	CI		intangible assets other than goodwill	in intangible assets other than goodwill resulting from retirements. [Refer: Intangible assets other than goodwill]	practice: IAS 38 118 e
ifrs-full	RetirementsProp cr	redit	Retinencents, property, plant and equipment	The decrease in property, plant and equipment resulting from retirements. [Refer: Property, plant and equipment]	common practice: IAS 16 73 e
ifrs-full	RetrospectiveApp		RetroppetitieRe application and retrospective restatement [axis]	statement Axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 1 106 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i
ifrs-full	ReturnOnPlanAX	s <b>ettsitstettD</b> efine	<b>Beemefio</b> hiabili		disclosure:
ing run		ebit	plan assets excluding interest income or expense,	(increase) in the net defined benefit liability	IAS 19 141 c i

1	net defined benefit liability (asset)	(asset)resulting fromthe return onplan assets,excludingamountsincludedin interestincome orexpense. Thereturn onplans assetsis interest,dividends andother revenuederivedfrom theplan assets,together withrealised andunrealisedgains orlosses on theplan assets,ess any costsof managingplan assetsand less anytax payableby the planitself, otherthan taxincluded inthe actuarialassumptionsused tomeasure thepresent valueof the definedbenefitobligation.[Refer:Plan assets[member];Net definedbenefitliability(asset);Actuarialassumptions[member];	
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				(income), net defined benefit liability (asset)]	
ifrs-full	ReturnOnReim	bXursterrationtR,igh debit	tReturn on reimbursement rights, excluding interest income or expense	The increase (decrease) in reimbursement rights resulting from the return on those rights, excluding amounts included in interest income or expense. [Refer: Reimbursement rights, at fair value; Interest income, reimbursement rights]	t
ifrs-full	RevaluationInc		nRacigihletAcsnets		
		debit	increase (decrease), intangible assets other than goodwill	(decrease) in intangible assets other than goodwill resulting from revaluations to fair value. [Refer: Intangible assets other than goodwill; Revaluation surplus]	IAS 38 118 e iii
ifrs-full	RevaluationInc	r <b>X</b> a <b>derAtore</b> aseP debit	n <b>Rpeatly Rtaon</b> An increase	dElopulporense (decrease)	disclosure: IAS 16 73 e
		ucuit	(decrease), property, plant and equipment	in property, plant and equipment resulting from revaluations to fair value. [Refer: Property, plant and	iv, disclosure: IAS 16 77 f

				equipment; Revaluation surplus]	
ifrs-full	RevaluationOf	IntangibleAsset	s <b>Rbstrat</b> tion of intangible assets [abstract]		
ifrs-full	RevaluationSu	r <b>Muin</b> stant, credit	Revaluation surplus	A component of equity representing the accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	RevaluationSu	r <b>phesi\&amp;e</b> mber	Revaluation surplus [member]	This member stands for a component of equity representing accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	Revenue	X duration, credit	Revenue	The income arising in the course of an entity's ordinary activities. Income is increases in assets, or decreases in liabilities,	disclosure: IAS 1 82 a, example: IAS 1 103, example: IAS 1 102, disclosure: IFRS 12 B12 b v, example: IFRS 12 B10 b, disclosure:

				that result in increases in equity, other than those relating to contributions from holders of equity claims.	IFRS 5 33 b i, disclosure: IFRS 8 28 a, disclosure: IFRS 8 23 a, disclosure: IFRS 8 32, disclosure: IFRS 8 33 a, disclosure: IFRS 8 34
ifrs-full	RevenueAbstra	ict	Revenue [abstract]		
ifrs-full	RevenueAndO	p&rahingfinoopme credit	Revenue and other operating income	The aggregate amount of the entity's revenue and other operating income. [Refer: Revenue]	common practice: IAS 1 85
ifrs-full	RevenueFrom	C <b>&amp;ndtrratiio</b> m,Cor credit	<b>Raxts</b> nue from construction contracts	The amount of revenue arising from construction contracts. Construction contracts are contracts specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use. [Refer: Revenue]	common practice: IAS 1 112 c

ifrs-full	RevenueFrom	Z <b>öndhancetts Wri</b> th Cu credit	u <b>Rtevacents</b> e 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	RevenueFromI	Dividieration, credit	Dividend income	The amount of dividends recognised as income. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.	common practice: IAS 1 112 c
ifrs-full	RevenueFrom	<b>SXvetunatient</b> ,Gra credit	nlacome from government grants	The amount of income recognised in relation to government grants. [Refer: Government grants]	common practice: IAS 20 39 b
ifrs-full	RevenueFrom	<b>ExtelOptirat</b> ions credit	Revenue from hotel operations	The amount of revenue arising from hotel operations. [Refer: Revenue]	common practice: IAS 1 112 c

ifrs-full	RevenueFromInXudamatioontra	a clesel sysune ce Viriolmo	utiRhedauctionmFor	ReziassupherceHeld
	credit	insurance contracts issued, without reduction for reinsurance held	of revenue from insurance contracts issued, without any reduction for reinsurance held. [Refer: Revenue]	IAS $185 -$ Expiry date 2021-01-01, example: IFRS 4 IG24 a - Expiry date 2021-01-01, example: IFRS 4 37 b - Expiry date 2021-01-01
ifrs-full	RevenueFromInXerbstation, credit	Interest income	The amount of income arising from interest.	common practice: IAS 1 112 c, disclosure: IFRS 12 B13 e, disclosure: IFRS 8 23 c, disclosure: IFRS 8 28 e
ifrs-full	RevenueFromP&fdunationeOb credit	performance obligations satisfied or partially satisfied in previous	of revenue from performance obligations satisfied (or partially	IFRS 15 116 c
		periods	satisfied) in previous periods. [Refer: Performance obligations [member]; Revenue from contracts with customers]	
ifrs-full	RevenueFromR&ndarintg@fAd credit	v <b>RttistingS</b> dfroite rendering of advertising services	sThe amount of revenue arising from the rendering of advertising services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&nderintg@fCa credit	rgReAucdAtaffToran rendering of cargo and	isplortatenvines of revenue arising from	common practice: IAS 1 112 c

ifrs-full	RevenueFromR&ndar credi	ring@fDataSeveiues from t rendering of data services	the rendering of cargo and mail transport services. [Refer: Revenue] The amount of revenue arising from the rendering of data services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&nda credi	rintig@fGanRuegSenreicfesm t 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	RevenueFromR&nder credi	ratg@fInfoReation&fchmc t rendering of	lageGomeulting	Scoviccon practice: IAS
	crear	information technology consulting services	arising from the rendering of consulting services relating to information technology. [Refer: Revenue]	1 112 c
ifrs-full		ratg@fInfoReation&ecom		
	credi	t rendering of information technology maintenance and support services	of revenue arising from the rendering of maintenance and support services relating to information technology. [Refer: Revenue]	practice: IAS 1 112 c
ifrs-full	RevenueFromR&nder credi	ratg@fInfo <b>Reation</b> €fchm t rendering of information	logy:Sunviuns of revenue arising from the	common practice: IAS 1 112 c

			technology services	rendering of information technology services. [Refer: Revenue]	
ifrs-full	RevenueFromF	Răndariztig@fInte credit	RounnationSter rendering of interconnectior services	of revenue	common practice: IAS 1 112 c
ifrs-full	RevenueFromF	R&ndarintg@fInte credit	Ret/AndDataSe rendering of internet and data services	rVhæsamount of revenue arising from the rendering of internet and data services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromF	RenderingOfInte	rRetAndDataSe rendering of internet and data services [abstract]	rvicesAbstract	
ifrs-full	RevenueFrom	Randeriatg@fInte credit	RetSenuidrom rendering of internet services	The amount of revenue arising from the rendering of internet services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromF	<b>&amp;ndurintg</b> መfLar credit	devertiesefphone rendering of land line telephone services	eSheviensount of revenue arising from the rendering of land line telephone services. [Refer: Revenue]	common practice: IAS 1 112 c

ifrs-full	RevenueFromR&nderintg@fM			common
	credit	rendering of mobile telephone services	of revenue arising from the rendering of mobile telephone services. [Refer: Revenue]	practice: IAS 1 112 c
ifrs-full	RevenueFromR&nduritig@fO credit	h dR & when the second	of revenue arising	common practice: IAS 1 112 c ttion
ifrs-full	RevenueFromR&nderatg@fPa credit	ss <b>RageriTrafispior</b> rendering of passenger transport services	tSchwinersount of revenue arising from the rendering of passenger transport services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&nduratg@tfPr credit	in RegServeiceom rendering of printing services	The amount of revenue arising from the rendering of printing services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&nduratg@fSe credit	ervReesenue from rendering of services	The amount of revenue arising from the rendering of services. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromR&nduratg@fSe	rvRæsRaletfidPa rendering	tylfeansactions of revenue	example: IAS 24 21 c

			of services, related party transactions	arising from the rendering of services in related party transactions. [Refer: Revenue; Related parties [member]]	
ifrs-full	RevenueFromR	Rănderintg@fTelo credit	eRovenueifation rendering of telecommunica services	of revenue	common practice: IAS 1 112 c tion
ifrs-full	RevenueFromR	RenderingOfTel	eRevenueifation rendering of telecommunica services [abstract]	iServicesAbstra tion	ct
ifrs-full	RevenueFromR	Rándariatig@fTelo credit	eRlevoneSerfricers 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	RevenueFromR	<mark>֎ոderiat</mark> ցՁիքTra credit	nRportSurvicess 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	RevenueFromR	Roduftationpancy credit	y <b>Retwinus</b> from room occupancy services	The amount of revenue arising from room occupancy services. [Refer: Revenue]	common practice: IAS 1 112 c

ifrs-full	RevenueFromR&ydltresion, credit	Royalty income	The amount of income arising from royalties.	common practice: IAS 1 112 c
ifrs-full	RevenueFromS&MedDiffAtgoicultu credit	r <b>RIProduc</b> e from sale of agricultural produce	The amount of revenue arising from the sale of agricultural produce. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSMedDifAtionholA credit	rReviewheolicDr from sale of alcohol and alcoholic drinks	inkise amount of revenue arising from the sale of alcohol and alcoholic drinks. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSatedDiffations 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	RevenueFromSatedunGtipper 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	RevenueFromSatedDufationheOil credit	Revenue from sale of crude oil	The amount of revenue arising from the sale of crude oil. [Refer: Current crude oil; Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS <b>MedDiffation</b> tricit credit	yRevenue from sale of electricity	The amount of revenue arising from the sale of electricity.	common practice: IAS 1 112 c

			[Refer: Revenue]	
ifrs-full	RevenueFromS <b>Methiniod</b> And credit	Beverage 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	RevenueFromSaXedDifGtoboh, credit	Revenue from sale of gold	The amount of revenue arising from the sale of gold. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSMedDifGtiods credit	Revenue from sale of goods	The amount of revenue arising from the sale of goods. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS <b>AethifGtiod</b> sRe credit	RedParty Trans sale of goods, related party transactions	addimentation of revenue arising from the sale of goods in related party transactions. [Refer: Revenue; Related parties [member]]	example: IAS 24 21 a
ifrs-full	RevenueFromS <b>Aethfixitur</b> alG credit	aRevenue from sale of natural gas	The amount of revenue arising from the sale of natural gas. [Refer: Current natural gas; Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSatedDufavidAmdG credit	a Revenuetsfrom sale of oil and gas products	The amount of revenue arising from the sale of oil and gas products.	common practice: IAS 1 112 c

			[Refer: Revenue]	
ifrs-full	RevenueFromS <b>Acchifaction</b> leur credit	m <b>Redet</b> to chem from sale of petroleum and petrochemical products	idilPandoctst 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	RevenueFromSAcOnfationcati credit	onevenue from sale of publications	The amount of revenue arising from the sale of publications. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSAetDufätiver, credit	Revenue from sale of silver	The amount of revenue arising from the sale of silver. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromSaNedDufSitigar, credit	Revenue from sale of sugar	The amount of revenue arising from the sale of sugar. [Refer: Revenue]	common practice: IAS 1 112 c
ifrs-full	RevenueFromS <b>Acturfacion</b> om credit	mReicentionEquip from sale of telecommunica equipment	of revenue	common practice: IAS 1 112 c tion
ifrs-full	RevenueMultipletefabsuremen	t <b>RputMæ</b> mber multiple, measurement input [member]	This member stands for a revenue multiple used as a	example: IFRS 13 93 d, example: IFRS 13 IE63

				measurement input.	
ifrs-full	RevenueOfAcc	l <b>¼rdu</b> ration, credit	Revenue of acquiree since acquisition date	The amount of revenue of the acquiree since the acquisition date included in the consolidated statement of comprehensive income. [Refer: Revenue]	disclosure: IFRS 3 B64 q i
ifrs-full	RevenueOfCor	n <b>X</b> i <b>dedAtintit</b> y credit	Revenue of combined entity as if combination occurred at beginning of period	The revenue of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations [member]; Revenue]	disclosure: IFRS 3 B64 q ii
ifrs-full	RevenueRecog	nXs <b>eldOntiox</b> char credit	Regenerstruction	off <b>ScerainesFro</b> rFi of revenue	ndisclokAsset SIC 29 6A
		cicuit	recognised on exchanging construction services for financial asset	recognised when construction services are exchanged for financial assets in service concession arrangements. [Refer: Service	51C 27 0A

				concession arrangements [member]; Revenue from contracts with customers]	
ifrs-full	RevenueRecogniss	<b>eldiQntiox</b> çhan edit	Regenestruction recognised on exchanging construction services for intangible asset	of Services from a recognised when construction services are exchanged for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue from contracts with customers]	tdingillokurkeset SIC 29 6A
ifrs-full	RevenueThatWask cre	l <b>dułatied</b> ĮnCo edit	Reactive biliaty E was included in contract liability balance at beginning of period	Allac anAtBregin of revenue that was included in the contract liability balance at the beginning of the period. [Refer: Contract liabilities; Revenue from contracts with customers]	ndingOMRenciod IFRS 15 116 b
ifrs-full	ReversalAllowaXa		ResditIad,ssesO allowance account for credit losses of financial assets	fFhadeiabAsset in an allowance account for credit losses of financial assets resulting from the reversal of	scommon practice: IFRS 7 16 – Expiry date 2021-01-01

			impairment. [Refer: Allowance account for credit losses of financial assets]	
ifrs-full	ReversalOfImp a Xrchenatti.cons,s credit	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	ReversalOfImpaXrthenattions,sRe			
	credit	comprehensive	comprehensive income. [Refer: Reversal of impairment loss; Impairment loss recognised in other comprehensive income]	e
ifrs-full	ReversalOfImp <b>axrthenatti.ons</b> sRo	impairment loss recognised	of reversal of impairment loss recognised	e <b>HischmaInt</b> angibleAssetsOtherThan IAS 38 118 e iii

			than goodwill	intangible assets other than goodwill. [Refer: Reversal of impairment loss recognised in other comprehensive income; Intangible assets other than goodwill]	
ifrs-full	ReversalOtImp				ellischowultheopertyPlantAndEquipmen
	Į į		L L		iv
	[ ]		recognised	loss	
	[ ]		in other	recognised	
	[ ]		comprehensive		
	[ ]			comprehensive income for	1
	[ ]		1 1 27		
	[ ]			property, plant and	
	[ ]			equipment.	
	[ ]			[Refer:	
	[ ]			Reversal of	
	[ ]			impairment	
	[ ]			loss	
	[ ]			recognised in other	
	[ ]			in other comprehensive	
	[ ]			income;	
	[ ]			Property,	
	[ ]			plant and	
	[]			equipment]	
ifrs-full	ReversalOfImp	Archenattions,sRec	cRevisedInFrofi	t <b>Oheass</b> ount	disclosure:
		credit	impairment	of reversal of	IAS 36 126
	[ ]			impairment	b, disclosure:
	[ ]			loss	IAS 36 129 b
				recognised in profit or	
				loss. [Refer:	
				Reversal of	
				impairment	
				loss; Profit	
			l I	(loss)]	
ifrs-full	ReversalOfImp	a Archenatti conss Rec	cRevisedInFrofi	t <b>OheasaBionh</b> ogi	calsasostere:
			impairment	of reversal of	IAS 41 55 b

		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	ReversalOfImp <b>axrthenatti.ons</b> sR	Rec <b>RgnissdInf</b> frof impairment loss recognised in profit or loss, intangible assets other than goodwill	it <b>OhE assIntat</b> gil of reversal of impairment loss recognised in profit or loss for intangible assets other than goodwill. [Refer: Reversal of impairment loss recognised in profit or loss; Intangible assets other than goodwill]	b <b>liácisettsfö</b> therT IAS 38 118 e v	ThanGoodwill
ifrs-full	ReversalOfImp ArthenattionssR	RecRgnissdInffrof impairment loss recognised in profit or loss, investment property	it OhE assolvates the 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]	netisPlosperety IAS 40 76 g, disclosure: IAS 40 79 d v	

ifrs-full	ReversalOfImpaXrthenattionssRe	cRevisedInfrof	tOne associates A	nod Antwonces
		impairment loss recognised in profit or loss, loans and advances	of reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Reversal of impairment loss recognised in profit or loss]	practice: IAS 1 85
ifrs-full	ReversalOfImp&rchenattionssRe	cRevisedInFrof	tOheassBropert	ve Bisolt SurdEquipme
		impairment loss recognised in profit or loss, property, plant and equipment	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]	IAS 1 98 a, disclosure: IAS 16 73 e vi
ifrs-full	ReversalOfImpatricenatticons,sRe			
	credit	impairment loss recognised in profit or loss, trade receivables	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]	practice: IAS 1 112 c
ifrs-full	ReversalOfInve <b>XtohyrWtiote</b> dow	Reversal of inventory write-down	The amount recognised as a reduction in	disclosure: IAS 1 98 a,

				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	ReversalOfPro	v <b>&amp;idmsHimC</b> ost( credit	DReestisad to fing provisions for cost of restructuring	The amount of reversals of provisions for the cost of restructuring. [Refer: Restructuring provision]	disclosure: IAS 1 98 b
ifrs-full	ReversedUnset	t <b>&amp;dluiæbiðin</b> ijesC debit	oRtingsetLiabil unsettled liabilities, contingent liabilities recognised in business combination	fldsRangnised of contingent liabilities recognised in a business combination that were unsettled and subsequently reversed. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	IdBusionsesseCombination IFRS 3 B67 c
ifrs-full	ReverseRepurc	HásinAtgntçment debit	sRenderseshColla repurchase agreements and cash collateral on securities borrowed	tailadOnSecuritie amount of instruments purchased for resale in reverse repurchase agreements	esBonnooned practice: IAS 1 55

				and cash collateral on securities borrowed. [Refer: Repurchase agreements and cash collateral on securities lent]	
ifrs-full	RightofuseAss	e <b>XF ainSVanh</b> u,eUseo debit	<b>Righteon</b> fiedCos use asset fair value used as deemed cost	tThe amount of right-of- use assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Right- of-use assets]	disclosure: IFRS 1 30
ifrs-full	RightofuseAss	e <b>☆</b> instant, debit	Right-of-use assets	The amount of assets that represent a lessee's right to use an underlying asset for the lease term. Underlying asset is an asset that is the subject of a lease, for which the right to use that asset has been provided by a lessor to a lessee.	disclosure: IFRS 16 53 j
ifrs-full	RightofuseAss	e <b>XIduratise</b> Decr credit	eRightRefvaluati use assets, increase (decrease) in revaluation surplus	offSairpensase (decrease) in the revaluation surplus that relates to right-of-use	disclosure: IFRS 16 57

ifrs-full	RightofuseAss	e <b>taMahab</b> er	Right-of- use assets [member]	assets. [Refer: Revaluation surplus; Right-of-use assets] This member stands for right-of-use assets. [Refer:	disclosure: IFRS 16 33
				Right-of-use assets]	
ifrs-full	RightofuseAss	e <b>tsRæstaht</b> ationS credit	u <b>Righs</b> -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	RightofuseAss	e <b>tsRæstaht</b> edAss debit	eRight-off 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	RightofuseAss	e <b>ts Tihattādo</b> , NotM debit	Actigntforfituse(O) assets that do not meet definition of investment property	flikestmontifrop of right-of- use assets that do not meet the definition of investment property. [Refer: Right- of-use assets; Investment property]	etitsclosure: IFRS 16 47 a
ifrs-full	RightsPreferen	ctes:AndRestricti	d <b>hightt</b> achingTo preferences and	<b>Class</b> OfShareC description of the rights,	a <b>diital</b> osure: IAS 1 79 a v

		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	RiskAdjustmenthonNomfinanci	a <b>RRis</b> kMember 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	RiskDiversificationEffectMem	Beisk 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	RiskExposureA3560niaaeadWithI	nRtiskneeuptesShar associated with instruments	ifigelmmototisti of risk exposure associated	αlisclosure: IFRS 7 B8 c

			sharing characteristic	with financial instruments with a shared characteristic that identifies a concentration of risks. [Refer: Financial instruments, class [member]]	
ifrs-full	RiskExposures	Aaxis	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	Mæmibær	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	RoyaltyExpens	eX duration, debit	Royalty expense	The amount of expense arising from royalties.	common practice: IAS 1 85
ifrs-full	SaleOrIssueOf	<b>IXedsurnyfölm</b> ares credit	Sale or issue of treasury shares	The increase in equity resulting from the sale or issue	common practice: IAS 1 106 d

			Treasury shares]	
ifrs-full	SalesAndMarkeXnthrationse 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	SalesChannelsAaxiis	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	SalesChannelsMieenbleer	Sales channels [member]	This member stands for all sales channels. It also represents the standard value for the "Sales channels" axis if no other member is used.	example: IFRS 15 B89 g
ifrs-full	SalesFairValue MedsmationentA credit	s <b>Satl</b> es, fair value measurement, assets	The decrease in the fair value measurement of assets resulting from sales. [Refer: At fair value [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	SalesFairValue MedsuationentE debit	nStaleQwnEquit fair value measurement, entity's own equity instruments	y <b>Fiser decreas</b> e in the fair value measurement of entity's own equity	disclosure: IFRS 13 93 e iii

				instruments resulting from sales. [Refer: At fair value [member]; Entity's own equity instruments [member]]	
ifrs-full	SalesFairValue	WeedsmaachonentLi debit	a <b>salitis</b> es 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	SalesOfPropert	y <b>Addf</b> âther,Asso credit	efs#lesatefdParty' property and other assets, related party transactions	Transactionst of property and other assets sold by the entity in related party transactions. [Refer: Related parties [member]]	example: IAS 24 21 b
ifrs-full	SecuredBankLo	DXnistReactived 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	SecuritiesLendi	ing viden iber	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

ifrs-full	SecuritisationsMf	ieentieer	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	SecuritisationVet	hiatidsðví ember	Securitisation vehicles [member]	This member stands for vehicles used for the process of securitisation, whereby individual assets are pooled together and sold to a special purpose vehicle that issues debt instruments backed by the pool of assets.	example: IFRS 12 B23 a
ifrs-full	SegmentConsola	<b>dais</b> ionItemsAx	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	SegmentInWhide	æNtoncurrentA	sButserDisponsal of segment in which non- current asset or disposal	<b>Fibe</b> pHeldForS description of the reportable segment in which non-	

			group held for sale is presented	current assets or disposal groups held for sale are presented. [Refer: Non- current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	
ifrs-full	SegmentsAxis	axis	Segments [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IAS 19 138 d, disclosure: IAS 36 130 d ii, disclosure: IFRS 15 115, example: IFRS 17 96 c – Effective 2021-01-01, disclosure: IFRS 8 23
ifrs-full	SegmentsMem	hænember	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	SellingGeneral	Am <b>d Archtniom</b> i,stra debit	t <b>Selfing</b> ense general and administrative expense	The amount of expense relating to selling,	common practice: IAS 1 85

			general and administrative activities of the entity.	
ifrs-full	SellingGeneralAndAdministra	t <b>Selfing</b> enseAbs general and administrative expense [abstract]	stract	
ifrs-full	SellingProfitLoXCdnFationceL credit	easeding profit (loss) on finance leases	The selling profit (loss) on finance leases. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.	disclosure: IFRS 16 90 a i
ifrs-full	SensitivityAna <b>l texit Robelia</b> chTy	pSenSviiarkytRis analysis for types of market risk [text block]	kThe disclosure of the sensitivity analysis for types of market risk to which the entity is exposed, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date. [Refer: Market risk [member]]	disclosure: IFRS 7 40 a
ifrs-full	SensitivityAnal <b>text</b> ToInsuranc	e <b>Stask</b> itivity analysis to insurance risk	The description of a sensitivity analysis that	disclosure: IFRS 4 39A a – Expiry date 2021-01-01

			shows how profit (loss) and equity would have been affected if changes in the relevant insurance risk variable that were reasonably possible at the end of the reporting period had occurred, the methods and assumptions used in preparing the sensitivity analysis and any changes from the previous period in the methods and assumptions used.	
ifrs-full	SeparateManag <b>artie</b> ntEntitiesA	xisparate management entities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 24 18A
ifrs-full	SeparateManag <b>eneenbEn</b> titiesN	<b>1Sepbur</b> ate management entities [member]	This member stands for separate entities that provide key management personnel services to the entity. It also	disclosure: IAS 24 18A

				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	SeparateMemb		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	ServiceConces	s <b>io</b> onisArrangemen	n <b>Setwis</b> e concession arrangements [axis]	The axis of a table defines the relationship between	disclosure: SIC 29 6

				the domain members or categories in the table and the line items or concepts that complete the table.	
ifrs-full	ServiceConces	sinerAbængeme	nSeMeindber 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 telecommunica networks. Examples of arrangements that are	disclosure: SIC 29 6

				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	ServiceConcessiment	a <b>hghr</b> tsMem	borrvice concession rights [member]	This member stands for service concession rights. [Refer: Service concession arrangements [member]]	common practice: IAS 38 119
ifrs-full	ServicesExpens& du debit		Services expense	The amount of expense arising from services.	common practice: IAS 1 85
ifrs-full	ServicesReceiv <b>&amp;lka</b> debit		<b>Fransacts</b> ons received, related party transactions	The amount of services received in related party transactions. [Refer:	example: IAS 24 21 c

			Related parties [member]]	
ifrs-full	SettledLiabilitieXCduntatigen,tLi debit	a <b>Bittled</b> Recogni liabilities, contingent liabilities recognised in business combination	sEtterationsinetssC of contingent liabilities recognised in a business combination that were settled. [Refer: Contingent liabilities recognised in business combination]	olisbloatiken IFRS 3 B67 c
ifrs-full	SettlementOfLizoilitiesidyEnti	tyOnBehalfOfR of liabilities by entity on behalf of related party, related party transactions	elatedPaotyRela of liabilities settled by the entity on behalf of a related party in related party transactions. [Refer: Related parties [member]]	texlahanpyeErhAtSactions 24 21 j
ifrs-full	SettlementOfLiðbilitiestonBeh	astimute the second state of liabilities on behalf of entity by related party, related party transactions	eTate data of liabilities settled on behalf of the entity by a related party in related party transactions. [Refer: Related parties [member]]	testAmpleFraAsactions 24 21 j
ifrs-full	SettlementsFair Xaduur Micarsuren credit	n <b>SetttAsssets</b> ts, fair value measurement, assets	The decrease in the fair value measurement of assets resulting from settlements. [Refer: At	disclosure: IFRS 13 93 e iii

				fair value [member]]	
ifrs-full	SettlementsFai	r Xaduur Mixus,uren debit	nSettIEntitysts)wr fair value measurement, entity's own equity instruments	HopeitJeforstatement 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]]	ntisclosure: IFRS 13 93 e iii
ifrs-full	SettlementsFai	r Maduer Micers,urer debit	n <b>Settilleabeilits</b> es fair value measurement, liabilities	The decrease in the fair value measurement of liabilities resulting from settlements. [Refer: At fair value [member]]	disclosure: IFRS 13 93 e iii
ifrs-full	SetupCostsMe	mbember	Setup costs [member]	This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the setup costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	example: IFRS 15 128 a
ifrs-full	SevenYearsBe	foneRelportingYe	attembears before	This member stands for a year that	disclosure: IFRS 17 130

			reporting year [member]	ended seven years before the end of the reporting year.	– Effective 2021-01-01
ifrs-full	SharebasedPay	mænhðerangem	e <b>SisArkeibabæ</b> d payment arrangements [member]	This member stands for an agreement between the entity or another group entity or any shareholder of the group entity and another party (including an employee) that entitles the other party to receive (a) cash or other assets of the entity for amounts that are based on the price (or value) of equity instruments (including shares or share options) of the entity or another group entity; or (b) equity instruments (including shares or share options) of the entity or another group entity; or (b) equity instruments (including shares or share options) of the entity or another group entity, provided that the specified vesting conditions, if any, are met. It also represents	disclosure: IFRS 2 45

				the standard value for the "Types of share-based payment arrangements" axis if no other member is used.	
ifrs-full	ShareIssueRela	at <b>Xddurs</b> tion, debit	Share issue related cost	The amount of cost related to the issuance of shares.	common practice: IAS 1 106 d
ifrs-full	ShareOfAmour	debit	Anotherical assets	share of the amount reclassified from profit or	ratienkiveIncomeApplyingOverlayA IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfAmour	n <b>Redportædi</b> nPro debit	o Sitare of sApply amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	yihled IcRSOF in an share of the amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.	diadelosetteToWhichOverlayApproac IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfAmour	n <b>X dan Woorl</b> d Ha debit	<b>Sharen</b> Reclassi amount that would have been reclassified from profit or loss to other comprehensive	share of the amount that would have been reclassified from profit or	OdlsosoforOtherComprehensiveIncon IFRS 4 39M b – Effective on first application of IFRS 9

			income applying overlay approach if financial assets had not been de- designated	comprehensive income if financial assets had not been de- designated from the overlay approach.	
ifrs-full		debit	amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	share of the amount that would have been reported in profit or loss for financial assets to which the overlay approach is applied if IAS 39 had been applied.	Idisc Sound and Been Applied Financial A IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	ShareOfContin	n <b>g&amp;ntIstahi</b> ļitiesI credit	In Sharedo6intlyW contingent liabilities of joint ventures incurred jointly with other investors	VilhOthuityeatur share of contingent liabilities incurred jointly with other investors with joint control of the joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	edisclosure: IFRS 12 23 b
ifrs-full	ShareOfContin	n <b>g&amp;ritIstabi</b> litiesC credit	SharecifitesInco contingent liabilities of associates incurred jointly with other investors	uffibed.knititly3With share of contingent liabilities incurred jointly with other investors with significant influence	háislaðashuvestors IFRS 12 23 b

				over associates. [Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full		ngenethbæbilitiesC	contingent liabilities of associates [member]	enilibris member stands for share of contingent liabilities of associates. [Refer: Associates [member]; Contingent liabilities [member]]	example: IAS 37 88
ifrs-full	ShareOfDebtIn	ns <b>Xruinstants</b> Jssued credit	d <b>ShatA ofIdebt</b> do instruments issued that are included in insurer's regulatory capital	edInducentity'sReg share of the amount of debt instruments issued that are included in the insurer's regulatory capital.	g <b>ækampl</b> æapital IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfDeferr	re <b>XTianst<i>a</i>iat</b> yilities credit	sGhanabifitiesAr deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non- derivative investment contracts	riFingEntityCont share of the amount of deferred tax liabilities on liabilities arising from the contracts within the scope of IFRS 4 and non- derivative investment contracts. [Refer: Deferred tax liabilities]	tr <b>axtsWijilb</b> inScopeOfIFRS4AndNond IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfDeriva	at <b>Xvehstabrit</b> itiesU credit	JsSellarceMitigateR derivative	Ri <b>FlasAerisity</b> gFrom share of the	neAsseplBackingContractsWithinSco IFRS 4 39J b

			liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non- derivative investment contracts	amount of derivative liabilities used to mitigate risks arising from the assets backing the contracts within the scope of IFRS 4 and non- derivative investment contracts. [Refer: Derivatives [member]]	– Expiry date 2021-01-01
ifrs-full	ShareOfDeriva	t <b>X e h stabil</b> jtiesU credit	ssittare derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non- derivative investment contracts	<b>Files:</b> Aeristing: From 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]]	næontpåetsWithinScopeOfIFRS4An IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinanc	i <b>XI Arsstetts D</b> escri debit	billine of a graph financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	3Dhaenthy \$40 share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4. In case of financial	atişciloşAnexountApplyingIAS39 IFRS 4 39J b – Expiry date 2021-01-01

				assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfFinanc	i <b>X Avsstetts D</b> escri debit	boldin Porfagraph financial assets described in paragraph 39E(a) of IFRS 4, fair value	3DhaeffliffCS4F share of the fair value of financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	adiščilosaure: IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinanc	i <b>ăl Ausstats</b> Descri debit	billine of agraph financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	3Dhaefflif/CS4T share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. In case of financial	hditkƏləNəteHaveLowCreditRiskCarry IFRS 4 39J b – Expiry date 2021-01-01

				assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfFinanc	zi <b>ăl Ansstats</b> Descr debit	itsitianPorfagraph financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	3Dhaentify \$41 share of the fair value of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	hdisƏləiskətət HaveLowCreditRiskFairV IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	ShareOfFinanc	i <b>XI Ansstats</b> Other' debit	<b>The set of the set of</b>	ifidul in Plaitages apl share of the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in	<b>399Eta03fHER</b> S4FairValue IFRS 4 39J b – Expiry date 2021-01-01

· · · · · · · · · · · · · · · · · · ·	TAA	10016- A	paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	debit	KiawedayAppr financial assets to which overlay approach is applied	share of the amount of	disclosure: IFRS 4 39M b – Effective on first application of IFRS 9
ifrs-full	s <b>ðDduretisæ</b> InFai debit	irShahre OffFinanc increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	cilible sattist Joescri 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]	idistHrBanagraph39EaOfIFRS4 IFRS 4 39J b – Expiry date 2021-01-01
ifrs-full	sðDælarætisælnFai debit	inShaheeOffFinance increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	ciline sattis() ther 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	Tdiaso IdsooseSpecifiedInParagraph39E IFRS 4 39J b – Expiry date 2021-01-01

ifrs-full	ShareOfLiabili	credit	Shute of urer Iss liabilities that arise because insurer issues or fulfils	paragraph 39E(a) of IFRS 4, fair value] <b>UESOERtilf</b> ilsOb share of the amount of liabilities that arise	l <b>igiatikossuAe</b> risingFromContractsWith IFRS 4 39J b – Expiry date 2021-01-01
			obligations arising from contracts within scope of IFRS 4 and non- derivative investment contracts	because an insurer issues, or fulfils obligations arising from, the contracts within the scope of IFRS 4 and non- derivative investment contracts.	
ifrs-full	ShareOfNonde				AdiFalio Mailere Through Profit Or Loss Aj
ifrs-full	ShareOfOther(		derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	share of 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 rdisclsAuccountedForUsingEquityMe
1115-1011	SilareOrOmer	credit	comprehensive		IAS 1 91 a,
			income of associates and joint ventures accounted for using equity method, net of tax	the other comprehensive income of associates and joint ventures accounted for using the equity method, net of tax. [Refer: Associates	c, disclosure:

ifrs-full	ShareOfOtherC	credit	<b>inSbareOfAstheci</b> comprehensive income of associates and joint ventures accounted for using equity method, before tax	e 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	entiscelssAurcenuntedForUsingEquityMe IAS 1 91 b, disclosure: e IFRS 4 39M b – Effective on first application of IFRS 9
				comprehensive income]	
ifrs-full	ShareOfOtherC		nShare@fAsthoci comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]		enturesAccountedForUsingEquityMe
ifrs-full	ShareOfOtherC	ComprehensiveI	nsbare@f&sheci comprehensive income of associates and joint ventures accounted for using equity		enturesAccountedForUsingEquityMe

			method,	ļ ļ	
			net of tax [abstract]	I I	
				ļ]	
ifrs-full	ShareOfOther				ndiscelseAccessuntedForUsingEquityMe
		credit	comprehensive		IAS 1 82A
			income of	comprehensive	
			associates and		
			joint ventures	associates and	
			accounted for	joint ventures	
			using equity method	accounted for using	
			that will be	for using	
			reclassified to	the equity method	
				that will be	
			profit or loss, before tax	reclassified to	
			Deloie tax	profit or loss,	
				before tax.	
ifrs-full	ShareOfOther				ntiscelsAccessuntedForUsingEquityMe
		credit	comprehensive		IAS 1 82A
			income of	comprehensive	
			joint ventures	associates and	
			accounted for	joint ventures	
			using equity	accounted	
			method	for using	
			that will be	the equity	
			reclassified to	method	
			profit or loss,	that will be	
			net of tax	reclassified to	
				profit or loss,	
				net of tax.	
ifrs-full	ShareOfOther	AmhnettionsiveJ	nshare@f&shec	<b>ShaAndf</b> ointVe	ntiscelssAccessuntedForUsingEquityMe
Ino run		credit	comprehensive		IAS 1 82A
		U.C.	income of	comprehensive	
			associates and	*	
			joint ventures	associates and	
			accounted for	joint ventures	
			using equity	accounted	
			method that	for using	
			will not be	the equity	
			reclassified to	method that	
			profit or loss,	will not be	
			before tax	reclassified to	
				profit or loss,	
				before tax.	
			'		
ifrs-full	ShareOfOther				
ifrs-full	ShareOfOther	C&m <b>pnettions</b> jveI credit	comprehensive	the other	IAS 1 82A
ifrs-full	ShareOfOther		comprehensive income of	the other comprehensive	
ifrs-full	ShareOfOther		comprehensive income of associates and	the other comprehensive income of	IAS 1 82A
ifrs-full	ShareOfOther		comprehensive income of	the other comprehensive	IAS 1 82A

			using equity method that will not be reclassified to profit or loss, net of tax	accounted for using the equity method that will not be reclassified to profit or loss, net of tax.	
ifrs-full	ShareOfProfitI	ðsatðf <b>átison</b> çiato credit	ShacounftedFor profit (loss) of associates accounted for using equity method	Using Equity (%Me share of the profit (loss) of associates accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Profit (loss)]	<b>thou</b> hmon practice: IAS 1 85
ifrs-full	ShareOfProfitI	ðsstDf <b>Atison</b> çiato credit	ShadJoifitVentu profit (loss) of associates and joint ventures accounted for using equity method	ifes A entity tedF share of the profit (loss) of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss)]	atlseingFrquityMethod IAS 1 82 c, disclosure: IFRS 4 39M b – Effective on first application of IFRS 9, disclosure: IFRS 8 23 g, disclosure: IFRS 8 28 e
ifrs-full	ShareOfProfitI	lossOfAssociate	Shadd wifit Ventor profit (loss) of associates and joint ventures accounted for using equity	resAccountedF	orUsingEquityMethodAbstract

			method [abstract]		
ifrs-full	ShareOfProfit	credit	<b>SOperationsOf</b> of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	share of the profit (loss) from continuing	dintMontureesAccountedForUsingEqu IFRS 12 B16 a
ifrs-full	ShareOfProfitI	credit	tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	share of the post-tax profit (loss) from discontinued	ddisicitiosemeuresAccountedForUsingE IFRS 12 B16 b

				ventures [member]; Profit (loss) from discontinued operations]	
ifrs-full	ShareOfProfitI	Lðsstùf <b>hóinn</b> ýent credit	tu <b>BbaAcco</b> 6untedI profit (loss) of joint ventures accounted for using equity method	TollesingEquity share of the profit (loss) of joint ventures accounted for using the equity method. [Refer: Investments accounted for using equity method; Joint ventures [member]; Profit (loss)]	Methodon practice: IAS 1 85
ifrs-full	ShareOfReclas	s Midamianic Adius	tushateOnfFinanc	ThesentitubatH	advisBkeenuDedesignatedFromOverlay
1115-1011	ShareOrkeenas	debit	reclassification adjustments on financial assets that have been de- designated from overlay approach, before tax		IFRS 4 39M b – Effective n on first application of IFRS 9

				the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full		debit	reclassification adjustments on financial assets that have been de- designated from overlay approach, net of tax	share of the amount of reclassification adjustments related to financial assets that have been de- designated from the overlay approach during the reporting period, net of tax. Reclassificatio adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	application of IFRS 9 e e
ifrs-full	ShareOfTotalC	ð <b>ánduæhtinsi</b> ,veIn credit	nShmeOfAtstolia comprehensive income of associates and joint ventures accounted for using equity method		

				[Refer: Associates [member]; Joint ventures [member]; Investments accounted for using equity method]	
ifrs-full	SharePremium X	instant, edit	Share premium	The amount received or receivable from the issuance of the entity's shares in excess of nominal value.	example: IAS 1 78 e
ifrs-full	SharePremium	enther	Share premium [member]	This member stands for the amount received or receivable from issuance of the entity's shares in excess of nominal value.	disclosure: IAS 1 106
ifrs-full	SharesInEntity	<b>klBs</b> yEntityO	<b>ByItsSarbs</b> fdiar shares in entity held by entity or by its subsidiaries or associates	idStor Assolution test of shares in the entity held by the entity or by its subsidiaries or associates. [Refer: Associates [member]; Subsidiaries [member]]	disclosure: IAS 1 79 a vi
ifrs-full	SharesReserved	<b>mles</b> ueUnder	OptionsAndCor of shares reserved for issue under options and contracts for sale of shares	hit facts from BateO of shares reserved for issue under options and contracts for	f <b>8isætes</b> ure: IAS 1 79 a vii

				the sale of shares.	
ifrs-full	Ships	X instant, debit	Ships	The amount of property, plant and equipment representing seafaring or other maritime vessels used in the entity's operations. [Refer: Property, plant and equipment]	example: IAS 16 37 d
ifrs-full	ShipsMember	member	Ships [member]	This member stands for a class of property, plant and equipment representing seafaring vessels used in the entity's operations. [Refer: Property, plant and equipment]	example: IAS 16 37 d
ifrs-full	ShorttermBorr	oXiingstant, credit	Current borrowings	The amount of current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
ifrs-full	ShorttermBorr	omingbMember	Short-term borrowings [member]	This member stands for short-term borrowings. [Refer: Borrowings]	example: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C
ifrs-full	ShorttermCont	racesMbermber	Short-term contracts [member]	This member stands for short-term	example: IFRS 15 B89 e

				contracts with customers.	
ifrs-full	ShorttermDepo	sXts63tasstfiedA debit	s <b>ShoshtEtquin</b> valen deposits, classified as cash equivalents	tA classification of cash equivalents representing short-term deposits. [Refer: Cash equivalents]	common practice: IAS 7 45
ifrs-full	ShorttermDepo	sätsinkatatoitassifie debit	SAoffatshfiquiv deposits, not classified as cash equivalents	alcinesamount 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	ShorttermEmp	Ø <b>yen∯ant</b> fitsA credit	c <b>Sihualts</b> -term employee benefits accruals	The amount of accruals for employee benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related services. [Refer: Accruals classified as current]	common practice: IAS 1 78
ifrs-full	ShorttermEmp	l <b>ðý chBætiofi</b> tsEx debit	<b>Schwe</b> -term employee benefits expense	The amount of expense from employee benefits (other than	common practice: IAS 1 112 c

			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	ShorttermEmployeeBenefit	tsEx <b>Schwet Adust</b> ract employee benefits expense [abstract]		
ifrs-full	ShorttermInvestXneimststühtass debit	sified <b>ShsCtastulin</b> quiva investments, classified as cash equivalents	Ants classification of cash equivalents representing short-term investments. [Refer: Cash equivalents]	common practice: IAS 7 45
ifrs-full	ShorttermLegal Krocstading credit	sProCisivent 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	ShorttermMisceMainstarstOt credit	her <b>PCouission</b> s miscellaneous other provisions	The amount of miscellaneous current other provisions. [Refer: Miscellaneous other provisions]	common practice: IAS 1 78 d
ifrs-full	ShorttermOneroXistGstatract credit	sPro <b>Cisicent</b> onerous contracts provision	The amount of current provision for onerous	example: IAS 37 66

ifrs-full	ShorttermProv	i Žoju Eta Decom	-Ω <b>estirami</b> ta α Rest <i>i</i>	contracts. [Refer: Onerous contracts provision]	hilidantinolas( osts
1115-1uli	Shortternirrov	credit	provision for decommissioni restoration and rehabilitation costs	of current	IAS 37 D Examples: ngjsclosures, example: IAS 37 87
ifrs-full	ShorttermRestr	uXtinsingR7ovisi credit	ofiurrent restructuring provision	The amount of current provision for restructuring. [Refer: Restructuring provision]	example: IAS 37 70
ifrs-full	ShorttermWarr	a <b>XtyiPstani</b> șion credit	Current warranty provision	The amount of current provision for warranties. [Refer: Warranty provision]	example: IAS 37 Example 1 Warranties, example: IAS 37 87
ifrs-full	SignificantInve	stxisentsInAsso	i <b>AtesoA</b> ixites [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d, disclosure: IFRS 4 39M – Effective on first application of IFRS 9, disclosure: IFRS 4 39J – Expiry date 2021-01-01

ifrs-full	SignificantInve <b>stmisentsInSubsi</b>	<b>Bailies</b> Aaties	The axis	disclosure:
		[axis]	of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	SignificantUnobxeXXibheshaput	ASignificant unobservable input, assets	The value of significant unobservable input used in the measurement of the fair value of assets.	disclosure: IFRS 13 93 d
ifrs-full	SignificantUnobxeXXabheshaputt	Estigyist@exmtEqu unobservable input, entity's own equity instruments	if <b>y</b> hestraime of s significant unobservable input used in the measurement of the fair value of entity's own equity instruments.	disclosure: IFRS 13 93 d
ifrs-full	SignificantUno	Saigilifieant 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	SixYearsBeforeRxepooltingYear	<b>Seinbea</b> rs before reporting year [member]	This member stands for a year that ended six years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01

ifrs-full	SocialSecurity	CXntnitatioons 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	StateDefinedB	enæfinBæmsMen	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

			Defined benefit plans [member]]	
ifrs-full		atement of sh flows ostract]		
ifrs-full	in	<b>attent</b> ent changes equity ostract]		
ifrs-full	equ	alternesnt of anges in uity [line ms]	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		hatement of anges in uity [table]	Schedule disclosing information related to changes in equity.	disclosure: IAS 1 106
ifrs-full	in ava for	AvenikabileFor changes net assets ailable r benefits ostract]	BenefitsAbstrac	t
ifrs-full	inc	a <b>te/wbs/utaof</b> mprehensive come ostract]		
ifrs-full	po	attenctent financial sition ostract]		

ifrs-full	StatementOfIF <b>RSCtorhqelk</b> ance	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	StatementOfProfitOrLossAnd	Oshateroempreher of profit or loss and other comprehensive income [abstract]		stract
ifrs-full	StatementThatClontparativeInf	oStateion:DoesN that comparative information does not comply with IFRS 7 and IFRS 9	oftGomplyWithI statement that comparative information does not comply with IFRS 7 and IFRS 9.	
ifrs-full	StatementThatEnetityAppliesPa	arSignaph2000fIF1 that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	RSH a babetoenting 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]]	ndigeGooupesOfInsuranceContracts IFRS 17 126 – Effective 2021-01-01
ifrs-full	StatementThatEnerityDoesNotE	States network that entity does not disclose previously unpublished information about claims	Flyhenstablished that the entity does not disclose previously unpublished information about claims	InfiscingstigerAboutClaimsDevelopme IFRS 17 C28 – Effective 2021-01-01

		development that occurred earlier than five years before end of annual reporting period in which it first applies IFRS 17	development that occurred earlier than five years before the end of the annual reporting period in which it first applies IFRS 17.	
ifrs-full	StatementThatEnetityElectedTo	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	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	t <b>ylkækætuin</b> AccountingPoliciesForFir IFRS 4 39I – Expiry date 2021-01-01
ifrs-full	StatementThatEnetityHasChose	method <b>MatericalExpect</b> 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,	s <b>slisgWshete</b> rerContractIsOrContainsI IFRS 16 C4
ifrs-full	StatementThatI <b>nsut</b> erIsApplyi	ngtatærlaytAppr that insurer is applying overlay approach	oatthe statement that an insurer is applying	disclosure: IFRS 4 39L a – Effective on first

			the overlay approach.	application of IFRS 9
ifrs-full	StatementThatInsute	erIsApplyin <b>§tatempena</b> ryEx that insurer is applying temporary exemption from IFRS 9	ceFinget isomtercoemili- that an insurer is applying the temporary exemption from IFRS 9.	KS@losure: IFRS 4 39C – Expiry date 2021-01-01
ifrs-full	StatementThatInsute	erNoLongerQuatehifiers(ToA) that insurer no longer qualifies to apply temporary exemption from IFRS 9	plly Estapenary that an insurer no longer qualifies to apply the temporary exemption from IFRS 9.	xtischtianEromIFRS9 IFRS 4 39D a – Expiry date 2021-01-01
ifrs-full	StatementThatInexes	tmentEntity <b>StRequine</b> dTo that investment entity is required to apply exception from consolidation	A <b>jipky Exoception</b> that the investment entity is required to apply an exception from consolidation. [Refer: Disclosure of investment entities [text block]]	Fdösnlösnseilidation IFRS 12 19A
ifrs-full	StatementThatIntexes	tmentEntity <b>Statpaness</b> Separ that investment entity prepares separate financial statements as its only financial statements	afEFreinstateinelStatt that an investment entity prepares separate financial statements as its only financial statements. [Refer: Disclosure of investment entities [text block]; Separate [member]]	ediseritssArsEtsOnlyFinancialStatement IAS 27 16A

ifrs-full	StatementThat	LtessteeAccounts			sitigResognitionExemption
			that lessee	that the lessee	IFRS 16 60
			accounts	accounts for	
			for leases of	leases of low-	
			low-value	value assets	
			assets using	using the	
			recognition	recognition	
			exemption	exemption in	
				paragraph 6	
				of IFRS 16.	
ifrs-full	StatementThat	LtessteeAccounts			ghistichonsExcemption
			that lessee	that the lessee	IFRS 16 60
			accounts for	accounts	
			short-term	for short-	
			leases using	term leases	
			recognition	using the	
			exemption	recognition	
				exemption	
				in paragraph 6 of IFRS	
				16. Short-	
				term lease	
				is a lease	
				that, at the	
				commencemen	t
				date, has a	t
				lease term of	
				12 months or	
				less. A lease	
				that contains	
				a purchase	
				option is not	
				a short-term	
				lease.	
· C C 11					
ifrs-full	Statement I hat	LiessieeUsesPrac	*		<b>RRS:16Ruter</b> ospectivelyToLeasesCla
			that lessee uses practical	that the lessee uses one or	IFRS 16 C13
			expedients	more of the	
			when	specified	
				practical	
			applying IFRS 16		
			IFRS 16	expedients	
			IFRS 16 retrospectively	expedients in paragraph	
			IFRS 16 retrospectively to leases	expedients in paragraph C10 of IFRS	
			IFRS 16 retrospectively to leases classified as	expedients in paragraph C10 of IFRS 16 when	
			IFRS 16 retrospectively to leases classified as operating	expedients in paragraph C10 of IFRS 16 when applying	
			IFRS 16 retrospectively to leases classified as operating leases	expedients in paragraph C10 of IFRS 16 when applying IFRS 16	
			IFRS 16 retrospectively to leases classified as operating leases applying IAS	expedients in paragraph C10 of IFRS 16 when applying IFRS 16 retrospectively	
			IFRS 16 retrospectively to leases classified as operating leases	expedients in paragraph C10 of IFRS 16 when applying IFRS 16 retrospectively in accordance	
			IFRS 16 retrospectively to leases classified as operating leases applying IAS	expedients in paragraph C10 of IFRS 16 when applying IFRS 16 retrospectively	

				leases classified as operating leases applying IAS 17.	
ifrs-full	StatementThat	PrexcticalExpedie	estatement is that practical expedient about existence of significant financing component has been used	dd f Sigenficat that the practical expedient about the existence of a significant financing component in a contract with a customer has been used.	t <b>ffiszłosing</b> ComponentHasBeenUsed IFRS 15 129
ifrs-full	StatementThat	PrexcticalExpedie	estatementation that practical expedient about incremental costs of obtaining contract has been used	erhal states for the practical expedient about the incremental costs of obtaining a contract with a customer has been used.	p <b>tสี่หนไดรูนิเ</b> ซกtractHasBeenUsed IFRS 15 129
ifrs-full	StatementThat	Rate:RegulatorIs	<b>Relaterd Par</b> ty 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	StatementThat	R <b>tegt</b> ilatoryDefe	r <b>SithAccount</b> tBal that regulatory deferral account balance is no longer fully	afded sNationages that a regulatory deferral account balance is no longer fully	EideyesaureverableOrReversible IFRS 14 36

		recoverable or reversible	recoverable or reversible. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	StatementThat Tilexate Were	NoTr <b>Statersiontwee</b> that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	en II dwest at and her v that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of assets during the year.	ve <b>l2011Frain</b> ValueHierarchyAssets practice: IFRS 13 93 c
ifrs-full	StatementThat <b>The</b> aste Were	NoTra <b>StatiensBetwee</b> that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments	en II dwest at and here were no transfers between Level 1 and Level 2 of the fair value hierarchy of the entity's own equity instruments during the year.	/e <b>t2001fhoin</b> ValueHierarchyEntitysOwn practice: IFRS 13 93 c
ifrs-full	StatementThat Tilæate Were	NoTrastational Between that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	en II dwest at and Entr that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of liabilities during the year.	ret209fiFrainValueHierarchyLiabilities practice: IFRS 13 93 c
ifrs-full	StatementThat <b>Theast</b> e Were	NoTra <b>StatiensBe</b> twee that there were no transfers between Level 1,	en II dwest dtewed aC that there were no transfers between Level 1,	Drtometic: practice: IFRS 13 93 c, common practice:

			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	StatementThat	Ritexate WereNoTr	astaffersion that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's own equity instruments	TithæståtemdaO 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.	ntomeh300fFairValueHierarchyEntity practice: IFRS 13 93 c, common practice: IFRS 13 93 e iv
ifrs-full	StatementThat	Rite Were No Tr	aststfersBatween that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	IT the state and a O that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of liabilities during the year.	ntameh&OfFairValueHierarchyLiabil practice: IFRS 13 93 c, common practice: IFRS 13 93 e iv
ifrs-full	StatementThat	J <b>æxt</b> ljustedCom	pstattimeInformathat unadjusted comparative information has been prepared on different basis		episcid@mÐifferentBasis IFRS 10 C6B, disclosure: IFRS 11 C13B, disclosure: IAS 16 80A, disclosure: IAS 27 18I, disclosure: IAS 38 130I, disclosure: IFRS 17 C27 – Effective 2021-01-01

ifrs-full	StatutoryReser	v <b>X</b> instant, credit	Statutory reserve	A component of equity representing reserves created based on legal requirements.	common practice: IAS 1 55
ifrs-full	StatutoryReser	væleftabeber	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	StructuredDeb	<b>Aniostat(</b> £ontril debit	oftrud Et Frait Valu debt, amount contributed to fair value of plan assets	eDhPamAussets 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	Subclassification	onsOfAssetsLia	bSlutiesAssiffequi of assets, liabilities and equities [abstract]	øies Abstract	
ifrs-full	SubordinatedL	iððilnisítænt, credit	Subordinated liabilities	The amount of liabilities that are subordinate to other liabilities with respect to claims.	common practice: IAS 1 55
ifrs-full	SubordinatedL	iabilitiesAbstra	cSubordinated liabilities [abstract]		

ifrs-full	SubscriptionCi			The amount	common
		credit	circulation revenue	of circulation revenue derived from subscriptions. [Refer: Revenue; Circulation revenue]	practice: IAS 1 112 c
ifrs-full	SubsequentRec	-	Bub TaquAesstets (		disclosure:
		credit	recognition of deferred tax assets, goodwill	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]]	IFRS 3 B67 d iii
ifrs-full	SubsidiariesMe	e <b>mba</b> nber	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	SubsidiariesWi	t <b>hiefatee</b> ialNone	Shtbslldinglesere with material	stands for	disclosure: IFRS 12 12
			non- controlling interests [member]	subsidiaries that have non- controlling interests that are material to the reporting entity. [Refer: Subsidiaries [member]; Non-	IPRO 12 12

	controlling interests]
ifrs-full	SummaryOfQuarkitativeDataASountWikeyEntityManagasAsCapitis/Closure: quantitativequantitativequantitativeIAS 1 135 bdata aboutdata aboutdata aboutwhat entitywhat themanages asentitycapitalmanages ascapital.capital.
ifrs-full	SummaryQuantitativedidataAbo quantitative data about entity's exposure to risk [text block]
ifrs-full	SummaryQuantitextiveDataAbouthablyFinan Sialfinstaryments CliassioSudAsEquityInstrum quantitative quantitative IAS 1 136A a data about data about puttable puttable

			financial instruments classified as equity instruments	financial instruments classified as equity instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	SummaryQuan	nt <b>itatti bebbcf</b> ormat			Adises&soraContractsWithinScopeOf
			quantitative information about exposure to risk that arises from contracts within scope of IFRS 17 [text block]	disclosure of summary quantitative information about an entity's exposure to risk that arises from contracts within the scope of IFRS 17.	IFRS 17 125 a – Effective 2021-01-01
ifrs-full	SupportProvide	e&TdStaticturedF			ald)sdigationToDoSo
			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

				entities [member]]	
ifrs-full	SupportProvide	e <b>&amp;Td&amp;nabkod</b> iary	VSithpottHaving( provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	<b>Thtractual fabric</b> of support provided to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	gdiæhfkolDæSo IFRS 12 19E a
ifrs-full	SurplusDeficit	in Planstant, debit	Surplus (deficit) in plan	The fair value of any plan assets, less the present value of the defined benefit obligation. [Refer: Plan assets [member]]	common practice: IAS 19 57 a
ifrs-full	SurplusDeficit	InPlanAbstract	Surplus (deficit) in plan [abstract]		
ifrs-full	SwapContract	/mmhber	Swap contract [member]	This member stands for a derivative financial instrument that involves the exchange of cash flow streams between the parties of the contract over a specified period. [Refer:	common practice: IAS 1 112 c

			Derivatives [member]]	
ifrs-full	TangibleExplor <b>ðtionsAand</b> Eva debit	lua <b>TiamgAbse</b> ts exploration and evaluation assets	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	TangibleExplor <b>atiemAer</b> dEva	lua <b>TiangAbse</b> tsMe exploration and evaluation assets [member]	mbais 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	Taxationrelated Rugnbutory De	efe <b>ffrækAtdon</b> untBa related regulatory deferral account balances [member]	a lariteissi Memiliber stands for a class of regulatory deferral account balances that relates to taxation. [Refer: Classes of regulatory deferral	disclosure: IFRS 14 34

				account balances [member]]	
ifrs-full	TaxBenefitAris	i <b>Xgfirratiðn</b> evio credit	using from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	edThaxhoosifiaxC 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	nexkitOpTenhASraryDifferenceOfPrior
ifrs-full	TaxBenefitAris	i <b>XgFirratiðn</b> evio credit	ust beneefignis arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	[member]]	nextatOpRentASraryDifferenceOfPrior

			tax credits [member]]	
ifrs-full	TaxContingentInabilitytM	emberTax contingent liability [member]	This member stands for a contingent liability for taxes. [Refer: Contingent liabilities [member]]	common practice: IAS 37 88
ifrs-full	TaxEffectFrom(Xhangarlio) debit	FigxRatEax 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	TaxEffectOfExpendentiti	Aeduc f <b>lake biffæcteon</b> fn expense not deductible in determining taxable profit (tax loss)	in inget axable Pro- 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:	fidfistolbastare: IAS 12 81 c i

				Accounting profit]	
ifrs-full	TaxEffectOfFo	r <b>&amp;ighiFatiRa</b> tes debit	Tax effect of foreign tax rates	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to foreign tax rates. [Refer: Accounting profit]	disclosure: IAS 12 81 c i
ifrs-full	TaxEffectOfIm	pXiidumentiOf,Goo debit	dwilleffect of impairment of goodwill	The amount representing the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to impairment of goodwill. [Refer: Accounting profit; Goodwill]	common practice: IAS 12 81 c i
ifrs-full	TaxEffectOfRe	WinduesFixer, ppt1 credit	ftm Effection20 of revenues exempt from taxation	IThe amount that represents the difference between the tax expense (income) and the product of the accounting	disclosure: IAS 12 81 c i

				profit multiplied by the applicable tax rate(s) that relates to revenues that are exempt from taxation. [Refer: Accounting profit]	
ifrs-full	TaxEffectOfTa	x <b>K @hsteat</b> ion, 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	TaxExpenseInc	XnduArtaAipplicat debit	DEaTEaxeRpatense (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	TaxExpenseInc	oXnddRelatingTo debit	ClaangepEmAcco (income) relating to changes in accounting policies and errors included in profit or loss	ultingPoliciesA of tax expense or income relating to changes in accounting policies and errors that are	And Amples Intel Stded In Profit Or Loss 1280 h

				included in profit or loss in accordance with IAS 8, because they cannot be accounted for retrospectively.	
ifrs-full	TaxExpenseOf	DiscontinuedOp	diationpdosteact (income) of discontinued operation [abstract]		
ifrs-full	TaxExpenseOt	h <b>&amp;r Thantine</b> ome debit	That sppnse other than income tax expense	The amount of tax expense exclusive of income tax expense.	common practice: IAS 1 85
ifrs-full	TaxExpenseRe	l <b>ðtidgifætfðæ</b> i,nLc debit	s <b>FigneXipense</b> int (income) relating to gain (loss) on discontinuance	expense (income) relating to the	disclosure: IAS 12 81 h i, disclosure: IFRS 5 33 b iv
ifrs-full	TaxExpenseRe	l <b>₩idgīlātRm</b> ,fitL debit	of SakroxpOndenational (income) relating to profit (loss) from ordinary activities of discontinued operations	ThettaitiesOfD expense (income) relating to the profit (loss) arising from ordinary activities of discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]	idisoriti sunced Operation IAS 12 81 h ii, disclosure: IFRS 5 33 b ii
ifrs-full	TaxRateEffectI	WitXChangeInT duration	akakatete effect from	The tax rate effect on the reconciliation	disclosure: IAS 12 81 c ii

			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		OXAXIX stmentsF 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]	common practice: IAS 12 81 c ii
ifrs-full	TaxRateEffect	O <b>XEXp</b> enseNotD duration	effactifiteInDete effect of expense not deductible in determining taxable profit (tax loss)	efficient ag Tatable effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the expenses not deductible in determining taxable	e <b>AisclóFaxé</b> :oss IAS 12 81 c ii

				profit. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffect	<b>XFX</b> tXignTaxRa duration	offest 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	TaxRateEffect	XIIXPairmentO duration	f <b>Gaodate</b> ll 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	TaxRateEffect	DXRXXYenuesExe duration	nfjatFrote Taxation effect of revenues exempt from taxation	of the tax rate effect on the reconciliation between the average effective tax rate and the applicable tax	disclosure: IAS 12 81 c ii

				rate resulting from revenue that is exempt from taxation. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffect	DXTXXLosses duration	Tax rate effect of tax losses	The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from tax losses. [Refer: Average effective tax rate; Applicable tax rate]	disclosure: IAS 12 81 c ii
ifrs-full	Technologybas	<b>edilmtidng</b> ibleAs	s <b>điæMinnibg</b> y- based intangible assets [member]	This member stands for a class of intangible assets representing assets based on technology. Such assets may include patented and unpatented technology, databases as well as trade secrets. [Refer: Intangible assets other than goodwill]	common practice: IAS 38 119

ifrs-full	TechnologybaseXIIntatagitbleAs			
	debit	based intangible assets recognised as of acquisition date	recognised as of the acquisition date for technology- based intangible assets acquired in a business combination. [Refer: Technology- based intangible assets [member]; Business combinations [member]]	practice: IFRS 3 B64 i
ifrs-full	TemporaryDiffereeneeleefember	Temporary differences [member]	[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	TemporaryDiffeXeinstsAtssocia	te <b>ReWitbfary</b> estm differences	heffitelaggbsgatar amount of	i <b>cisBrkuschre</b> sAndAssociatesAndInte IAS 12 81 f
		associated	temporary	

ifrs-full TemporaryDifferenceCunusedTatterospectationsAppedTateCreditsAlisticSlosure: difference, of a table IAS 12 81 g			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]; Investments in subsidiaries]	
	1115-1011	remporaryDimerenceOnused I			

		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	TemporaryDifferencebeinusedT	a <b>Xensxes</b> AyıdU difference, unused tax losses and unused tax credits [member]	n Used Tax Chechits 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 losses and unused tax credits" axis if no other member is used. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]	Mieniosure: IAS 12 81 g
ifrs-full	TerminationBenXfthsFatjnem,se 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

				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		
ifrs-full	ThreeYearsBef	and Repenting Ye	aF <b>Mfembea</b> rs before reporting year [member]	expense] This member stands for a year that ended three years before the end of the reporting year.	disclosure: IFRS 17 130 – Effective 2021-01-01	
ifrs-full	Timeandmateri	alscroheractsMe	n <b>Ther</b> e-and- materials contracts [member]	This member stands for time-and- materials contracts with customers.	example: IFRS 15 B89 d	
ifrs-full	TimingAndRea	a <b>son</b> ForTransfer	Betscriptfromanc of timing and reason for transfer between financial liabilities and equity attributable	iallheabilitiesAn description of the timing of, and the reason for, the transfer between financial liabilities and	ddFiqaliosydateributa IFRIC 2 13	ableToChangeInRed

		to change in redemption prohibition	the equity attributable to a change in the redemption prohibition.	
ifrs-full	TimingOfTransfæriðfGoodsOr	SetinicagAntis transfer of goods or services [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IFRS 15 B89 f
ifrs-full	TimingOfTrans free Office odsOr	Sainiang Membe transfer of goods or services [member]	r This member stands for all timings of the transfer of goods or services in contracts with customers. It also represents the standard value for the "Timing of transfer of goods or services" axis if no other member is used.	example: IFRS 15 B89 f
ifrs-full	TitleOfInitially ApptliedIFRS	Title of initially applied IFRS	The title of an initially applied IFRS. [Refer: IFRSs [member]]	disclosure: IAS 8 28 a
ifrs-full	TitleOfNewIFRtext	Title of new IFRS	The title of a new IFRS that has been issued but is not yet effective.	example: IAS 8 31 a

ifrs-full	TopOfRangeM	embraber	Top of range [member]	This member stands for top of a range.	example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 17 120 – Effective 2021-01-01, disclosure: IFRS 2 45 d, common practice: IFRS 7 7
ifrs-full	TradeAndOthe	r&u <b>instat</b> Rayable credit	esTrade and other current payables	The amount of current trade payables and current other payables. [Refer: Current trade payables; Other current payables]	disclosure: IAS 1 54 k
ifrs-full	TradeAndOthe	rCurrentPayable	e <b>SAthste</b> rantl other current payables [abstract]		
ifrs-full	TradeAndOthe	r&u <b>instati</b> tayable credit	e <b>(TiorReita</b> tedPart payables to related parties	idthe amount of current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]	common practice: IAS 1 78
ifrs-full	TradeAndOthe	r&uinstatRayable credit	e <b>ChorFendlefsude</b> pl payables	idise current amount of payment due to suppliers for goods and services used in entity's	common practice: IAS 1 78, example: IAS 1 70

				business. [Refer: Current liabilities; Trade payables]	
ifrs-full	TradeAndOthe	r&uirrstatReceiva debit	ablessie 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	TradeAndOthe	rCurrentReceiva	ablesdebstdact other current receivables [abstract]		
ifrs-full	TradeAndOthe	r&uinstatReceiva debit	ablestoneFromR receivables due from related parties	eThtedPaotins of current receivables due from related parties. [Refer: Related parties [member]]	example: IAS 1 78 b
ifrs-full	TradeAndOthe	rRajnatharst, credit	Trade and other payables	The amount of trade payables and other payables. [Refer: Trade payables; Other payables]	disclosure: IAS 1 54 k
ifrs-full	TradeAndOthe	rPayablesAbstra	adtrade and other payables [abstract]		
ifrs-full	TradeAndOthe	rNajadthartRecog credit	nlisedeAsOfAcqu and other payables recognised as	alightic on Datant recognised as of the acquisition date for trade	common practice: IFRS 3 B64 i

			of acquisition date	and other payables assumed in a business combination. [Refer: Trade and other payables; Business combinations [member]]	
ifrs-full	TradeAndOthe	r <b>Najnstitærs</b> ToRel credit	alledylabilissio related parties	The amount of payables due to related parties. [Refer: Related parties [member]]	common practice: IAS 1 78
ifrs-full	TradeAndOthe	r <b>Rajnstilær</b> tToTra credit	d <b>Efad</b> ppliers 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	TradeAndOthe	r <b>Rajnstitent</b> Undis credit	corntedCashFlo and other payables, undiscounted cash flows	Whe amount of contractual undiscounted cash flows in relation to trade and other payables. [Refer: Trade and other payables]	example: IFRS 7 B11D, example: IFRS 7 IG31A
ifrs-full	TradeAndOthe	r <b>Neiresitaanb</b> Jes debit	Trade and other receivables	The amount of trade receivables and other receivables. [Refer: Trade receivables; Other receivables]	disclosure: IAS 1 54 h, disclosure: IAS 1 78 b
ifrs-full	TradeAndOthe	rReceivablesAb	s <b>Tiract</b> e and other		

			receivables [abstract]		
ifrs-full	TradeAndOthe	r <b>Reinesitaanb</b> JesDu debit	eRconiRdlatsdP due from related parties	affices amount of receivables due from related parties. [Refer: Related parties [member]]	example: IAS 1 78 b
ifrs-full	TradeReceivab	l& instant, debit	Trade receivables	The amount due from customers for goods and services sold.	example: IAS 1 78 b
ifrs-full	TradeReceivab	l <b>asðriðna</b> ber	Trade receivables [member]	This member stands for trade receivables. [Refer: Trade receivables]	common practice: IAS 1 112 c, disclosure: IFRS 7 35H b iii, disclosure: IFRS 7 35M b iii, example: IFRS 7 35N
ifrs-full	TradingEquity	S <b>aumibies</b> Memb	éFrading 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

ifrs-full	TradingIncome	<b>B</b> x <b>ilenst</b> ion	Trading	there is evidence of a recent actual pattern of short-term profit-taking. The amount	common
		credit	income (expense)	of income (expense) relating to trading assets and liabilities.	practice: IAS 1 85
ifrs-full	TradingIncome	ExpenseAbstra	cTrading income (expense) [abstract]		
ifrs-full	TradingIncome	EXx <b>plensti⊘m</b> ,Deb credit	of <b>Tinatting</b> ents income (expense) on debt instruments	The amount of trading income (expense) relating to debt instruments. [Refer: Debt instruments held; Trading income (expense)]	common practice: IAS 1 112 c
ifrs-full	TradingIncome	Ex <b>plenstiOm</b> ,Der credit	ivation ginancia income (expense) on derivative financial instruments	If is traimentist of trading income (expense) relating to derivative financial instruments. [Refer: Derivatives [member]; Trading income (expense)]	common practice: IAS 1 112 c
ifrs-full	TradingIncome	<b>EXxplensti⊙m</b> ,Equ credit	it <b>Frhastrg</b> ments income (expense) on equity instruments	The amount of trading income (expense) relating to equity instruments. [Refer:	common practice: IAS 1 112 c

				Equity instruments held; Trading income (expense)]	
ifrs-full	TradingIncome	ExplenstiOm,For	eignalinghangeC income (expense) on foreign exchange contracts	of fractsnount of trading income (expense) relating to foreign exchange contracts. [Refer: Trading income (expense)]	common practice: IAS 1 112 c
ifrs-full	TradingSecurit	i <b>es Mieba</b> ber	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

				class [member]]	
ifrs-full	TransactionPr	ic XAiliotaatted ToR	₹efmainsingRerfo	rmancembligatio	ontisclosure:
III J Iuii		credit	price	of the	IFRS 15 120
			allocated to	transaction	a
			remaining	price	
			performance	allocated to the	
			obligations	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]]	
ifrs-full	TransactionsR	eaxissisedSepar	aterafisocoiAusu	isithenaxis ssets	AdisAkssumptionOfLiabilitiesInBusin
			recognised	of a table	IFRS 3 B64 1
			separately	defines the	
			from	relationship	
			acquisition	between	
			of assets and	the domain members or	
			assumption of liabilities	categories in	
			or natimites	categories in	

			in business combination [axis]	the table and the line items or concepts that complete the table.	
ifrs-full	TransactionsRe	cogmisedSepara	t <b>ElaFsoctiAns</b> ui	sittion OntAnsbets A	disAkssumptionOfLiabilitiesInBusin
	Transactionske	cogmised Separa	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	IFRS 3 B64 1
				combinations [member]]	
ifrs-full	TransferBetwee	e <b>XFilmanatiinal</b> Liah	ilitians Aerd Equit	L 33	CharlgsInRedemptionProhibition
1115-1UII	Transfer Detwee	22M URBREISTELTAD	between financial liabilities and equity attributable to change in redemption prohibition	transferred between financial liabilities and the equity attributable to a change in the redemption prohibition.	IFRIC 2 13

ifrs-full	TransferFromInXedumetioProp	erfykinsferCronst		promention vestment Property
	debit	investment property under construction or development, investment property	transferred from investment property under construction or development to completed investment property. [Refer: Investment property]	practice: IAS 40 76, common practice: IAS 40 79 d
ifrs-full	TransferFromToXndveratione,sA	nd Charaster Decuni		thischennerty
	debit	from (to) inventories and owner- occupied property, investment property	transferred from (to) inventories and owner- occupied property to (from) investment property. [Refer: Inventories; Investment property]	IAS 40 76 f, disclosure: IAS 40 79 d vii
ifrs-full	TransfersFrom TXOthertRetire	mentensiteristPlan	s The increase	disclosure:
	credit	from (to) other retirement benefit plans	(decrease) in net assets available for benefits resulting from transfers from (to) other retirement benefit plans. [Refer: Assets (liabilities) of benefit plan]	IAS 26 35 b x
ifrs-full	TransfersIntoLeXedBtAttFrain_Va debit	alu <b>d Hins firch</b> y Ass into Level 3 of fair value hierarchy, assets	efshe amount of transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value	disclosure: IFRS 13 93 e iv

			hierarchy [member]]	
ifrs-full	TransfersIntoL eXedBAHfirain Credit	Valu <b>3 Hins for ch</b> yEnt into Level 3 of fair value hierarchy, entity's own equity instruments	fy be un Equity I 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]]	nstisatosute: IFRS 13 93 e iv
ifrs-full	TransfersIntoLeXedBtOatfrain,V credit	/alu <b>dHinesfarcs</b> hyLial into Level 3 of fair value hierarchy, liabilities	<b>Thiea</b> mount 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	TransfersOfCunXultatiaeiGair	nLossi Mishin Eqfiity cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	of transfers within equity of the cumulative gain (loss) on financial liabilities designated	disclosure: IFRS 7 10 c

	Financial liabilities at fair value through profit or loss]
ifrs-full	TransfersOfRes&achhrAtidiDevel       TopanesfdFsromEntTtyRaehadedtPartyExamspletibAS         research and       of transfers of       24 21 e         development       research and       development         from entity,       development       research and         research and       from entity,       development         research and       from entity,       research and         from entity,       related party       from the         related party       transactions.       Refer:         Related       parties       [member]]
ifrs-full	TransfersOfRes       AthAtidDeve       TransfersOfNetTsoEntity       RelatedParty TransamplendAS         0       of transfers of       24 21 e         1       of transfers       development         1       of transfers       entity,         1       of transfers       entity,         1       of transfers       entity,         1       related party       transactions.         1       entity,       entity,       entity,         1       entity,       entity,       entity,         1       entity,
ifrs-full	TransfersOutO fXechel4 finto Leve       12013 fairsValue       If transfers       disclosure:         of Level 1       of transfers       into Level 2       out of Level         of fair value       1 and into       hierarchy,       Level 2 of         assets held       the fair value       assets held       the fair value         at end of       hierarchy of       reporting       assets held         period       at the end of       the reporting       period.         [Refer: Level       1 of fair value       hierarchy         hierarchy       [member];       Level 2 of       fair value         hierarchy       [member]]       [member]]       fair value
ifrs-full	TransfersOutO       fXedret&finto       Level       If the random state into the random state intot into the random state intot into the ran

		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	TransfersOutOfKedeta	ution Leve 12 10 f Frains Value		
		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]]	IFRS 13 93 c
ifrs-full	TransfersOutOfKede12	Ritto Leve TransTainsValue	HiterarchyAussets of transfers	disclosure: IFRS 13 93 c
		into Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of	II KO 1 <i>3 73 C</i>

			the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	TransfersOutOfKedulalintoLev			
		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 13 93 c
· C C 11				
ifrs-full	TransfersOutOf <b>Kedułałiwo</b> Le	vel raitstans value of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	Hitmann plundbil 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	IFRS 13 93 c

ifrs-full	TransfersOutOf <b>XedutātufF</b> air credit	Valuathsikenarohty A of Level 3 of fair value hierarchy, assets	[member]; Level 2 of fair value hierarchy [member]] SSbts 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	TransfersOutO <b>fKedverationF</b> air debit	of Level 3 of fair value hierarchy, entity's own equity instruments	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]]	IFRS 13 93 e iv
ifrs-full	TransfersOutOf <b>Xedufatuff</b> air debit	Valuantsikenarohyl of Level 3 of fair value hierarchy, liabilities	iabilitiesount 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	TransfersUnder Kinhmatið gred	em <b>EntstStors</b> Entit under finance agreements from entity, related party transactions	y <b>Rblatard Dartt</b> y Tr of transfers under finance agreements from the entity in related party transactions,	ænsauctjobersIAS 2421 g

				including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]	
ifrs-full	TransfersUnde	KinhnatiApreen	n <b>Enas</b> iE6ErstityRe	Elahed Annountan	actionsle IAS
			under finance agreements to entity, 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]]	24 21 g
ifrs-full	TransfersUnde	r Kichmatika green	a Tintes Testforms Entity	<b>RhlatadBartt</b> /Tr	aensantinles IAS
			under licence agreements from entity, related party transactions	of transfers under licence agreements from the entity in related party transactions. [Refer: Related parties [member]]	24 21 f
ifrs-full	TransfersUnde	rKichmatiogreen	n Tintes Botenstity Re		
			under licence agreements to entity, related party transactions	of transfers under licence agreements to the entity in related party transactions. [Refer: Related parties [member]]	24 21 f
ifrs-full	Transportation	EXp <b>emse</b> tion, debit	Transportation expense	The amount of expense arising from	common practice: IAS 1 112 c

				transportation services.	
ifrs-full	TravelExpense	X duration, debit	Travel expense	The amount of expense arising from travel.	common practice: IAS 1 112 c
ifrs-full	TreasuryShares	X instant, debit	Treasury shares	An entity's own equity instruments, held by the entity or other members of the consolidated group.	example: IAS 1 78 e, disclosure: IAS 32 34
ifrs-full	TreasuryShares	Member	Treasury shares [member]	This member stands for the entity's own equity instruments, held by the entity or other members of the consolidated group.	disclosure: IAS 1 106
ifrs-full	TwelvemonthE	<b>xpentbd</b> CreditL	ok3esiVitthber 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

	Tree Veren De Gere Derste die e Ver	NY	Lifetime expected credit losses [member]]	1:1
ifrs-full	TwoYearsBeforeRepbetingYea	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	TypeOfMeasureamientOfExpect	measurement of expected credit losses [axis]	of 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@fExpect	ettoprediffLosses measurement of expected credit losses [member]	Menisberember stands for all types of measurement of expected credit losses. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the "Type of measurement of expected	disclosure: IFRS 7 35H, disclosure: IFRS 7 35M

			credit losses" axis if no other member is used.	
ifrs-full	TypesOfContra <b>ctsiA</b> xis	Types of contracts [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	example: IFRS 15 B89 d, example: IFRS 17 96 a – Effective 2021-01-01
ifrs-full	TypesOfContra <b>cts?vfibre</b> iber	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	TypesOfCustomerisAxis	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	TypesOfCustomassManber	Types of customers [member]	This member stands for all types of customers. It also represents the standard	example: IFRS 15 B89 c

			value for the "Types of customers" axis if no other member is used.	
ifrs-full	TypesOfFinanciaatAsssetsA	xis 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	TypesOfFinancia distabiliti	esAxi <b>f</b> ypes of financial liabilities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 7 B52, disclosure: IFRS 7 B51
ifrs-full	TypesOfHedgesa Axisis	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	TypesOfHedgesMæmihær	Hedges [member]	This member stands for all types of hedges. It also represents	disclosure: IFRS 7 24A, disclosure: IFRS 7 24B, disclosure: IFRS 7 24C,

			the standard value for the "Types of hedges" axis if no other member is used.	disclosure: IFRS 7 22 – Expiry date 2021-01-01
ifrs-full	TypesOfInstrummetMember	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	TypesOfInsuranceiSontractsA	AxiTypes 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	TypesOfInteres <b>t</b> RaisesAxis	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

			that complete the table.	
ifrs-full	TypesOfInvestnæmisPropertyA	xiEypes 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	TypesOfRateregudiatedActivitie	esDypress of rate- regulated activities [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 14 30, disclosure: IFRS 14 33
ifrs-full	TypesOfRisks <b>A</b> axis	Types of risks [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01, disclosure: IFRS 17 128 a – Effective 2021-01-01, disclosure: IFRS 7 33, disclosure: IFRS 7 34, disclosure: IFRS 7 21C

ifrs-full	TypesOfRisksMaanber	r Risks [member]	This member stands for all types of risks. It also represents the standard value for the "Types of risks" axis if no other member is used.	disclosure: IFRS 17 124 – Effective 2021-01-01, disclosure: IFRS 17 125 – Effective 2021-01-01, disclosure: IFRS 17 127 – Effective 2021-01-01, disclosure: IFRS 17 128 a – Effective 2021-01-01, disclosure: IFRS 7 33, disclosure: IFRS 7 34, disclosure: IFRS 7 21C
ifrs-full	TypesOfShareb <b>assid</b> Pay	vmentAritayngesnofintsAx share-based payment arrangements [axis]	isThe axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IFRS 2 45
ifrs-full	TypesOfTransferiende	er Types of transfer [member]	This member stands for all types of transfers of financial instruments. It also represents the standard value for the "Continuing involvement in derecognised financial assets by type	example: IFRS 7 B33

			of transfer" axis if no other member is used.	
ifrs-full	UMTSLicences <b>tvikennibær</b>	UMTS licences [member]	This member stands for Universal Mobile Telecommunic System licenses. [Refer: Licences and franchises]	common practice: IAS 38 119 ations
ifrs-full	UnallocatedAmments)efember	Unallocated amounts [member]	This member stands for items that have not been allocated to operating segments.	example: IFRS 8 IG4, example: IFRS 8 28
ifrs-full	UnallocatedGo	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 StrincturedEnti	ties Aconsolidated structured entities [axis]	dThe axis of a table defines the relationship between the domain members or categories in the table and the line items	disclosure: IFRS 12 B4 e

			or concepts that complete the table.	
ifrs-full	Unconsolidated <b>S</b> tainsctured Ent	structured entities controlled by investment entity [axis]	of 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 12 19F
ifrs-full	Unconsolidated SteucheredEnt			
		structured entities controlled by investment entity [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]]	ed 1
ifrs-full	Unconsolidated StenebæredEnt	itiEs <b>Monsbei</b> date structured entities [member]	dThis member stands for unconsolidated structured entities. A structured entity is an	disclosure: IFRS 12 B4 e

ifrs-full       Unconsolidated Substitiaries Continue and subsidiaries stands for unconsolidated subsidiaries subsidiarie	ifrs-full	Unconsolidated	i&nconsolidated subsidiaries [axis]	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]] The axis of a table defines the relationship between the domain members or	disclosure: IFRS 12 19B
subsidiaries stands for IFRS 12 19C controlled by unconsolidated subsidiaries subsidiaries				the table and the line items or concepts that complete	
subsidiaries stands for IFRS 12 19C controlled by unconsolidated subsidiaries subsidiaries	ifrs-full	Unconsolidated SubsidiariesCo	rlthodberdBliBabes	ldibises@filbeest	ndisat6satite.Member
subsidiaries subsidiaries			subsidiaries	stands for	IFRS 12 19C
of investment controlled by			of investment	controlled by	
entity subsidiaries			entity	subsidiaries	
[member] of the investment			[member]		
entity. [Refer:				entity. [Refer:	
Disclosure of investment					
entities					
[text block];					

			Subsidiaries [member]]	
ifrs-full	Unconsolidated Sudoshdiaries M	le <b>biheo</b> nsolidate subsidiaries [member]	dThis member stands for unconsolidated subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IFRS 12 19B
ifrs-full	Unconsolidated <b>Subshelia</b> riesT	ha <b>tInvestsolidtfa</b> subsidiaries that investment entity controls directly [member]	dify@somtrolbDird stands for unconsolidated subsidiaries that the investment entity controls directly. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	IFRS 12 19B
ifrs-full	UndatedSubordMatedAnabiliti credit	esUndated subordinated liabilities	The amount of subordinated liabilities that do not have a specified repayment date. [Refer: Subordinated liabilities]	common practice: IAS 1 112 c
ifrs-full	UndiscountedC <b>&amp; houtafi</b> tywRe credit	equinalific Repeak cash outflow required to repurchase derecognised financial assets	hashed Derecognis undiscounted cash outflows that would, or may be, required to repurchase derecognised financial assets (for example, the strike price in an option agreement). [Refer:	edi Sirlonuite l'Assets IFRS 7 42E d

				Financial assets]	
ifrs-full	UndiscountedE	<b>≫pekteati</b> Cme,ditL credit	dssetiAtonitielR expected credit losses at initial recognition on purchased or originated credit- impaired financial assets initially recognised	amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised	u <b>kisasesi@e</b> OriginatedCreditimpaired IFRS 7 35H c
ifrs-full	UndiscountedF	i <b>Xainstaut</b> asePay debit	y hiedis To Burket finance lease payments to be received	cell hed 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	UndiscountedO	<b>)≱eintitagit</b> ,easeF debit	dyndistsTioRaR operating lease payments to be received	eEhived amount of undiscounted operating lease payments to be received. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to	disclosure: IFRS 16 97

				ownership of an underlying asset.	
ifrs-full	UndrawnBorro	Wing Flacid ities credit	Undrawn borrowing facilities	The amount of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments. [Refer: Capital commitments]	example: IAS 7 50 a
ifrs-full	UnearnedFinar	<b>Xelimsoane</b> Relat	interfeatrineathceLe	aberannoentsRe	adiiscalbseure:
		credit	finance income relating to finance lease payments receivable	of unearned finance income relating to the finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Finance income]	IFRS 16 94
ifrs-full	UnearnedPrem	i¥ninstant, credit	Unearned premiums	The amount of liability for written premiums on insurance contracts that have not yet been earned. [Refer: Types of insurance contracts [member]]	example: IFRS 4 IG22 a – Expiry date 2021-01-01, example: IFRS 4 37 b – Expiry date 2021-01-01

ifrs-full	UnobservableI	n <b>poxits</b> 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	UnobservableI	n <b>pueusivie</b> mber	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	UnratedCredit	EXpinstart	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	UnrealisedFore	igueFixhedrangeG	h <b>listædised/</b> lem foreign exchange gains (losses) [member]	bEhis member stands for gains (losses) resulting from changes in foreign exchange rates which have not yet been realised.	common practice: IAS 12 81 g
ifrs-full	UnrecognisedS	hand Carfattions, es O debit	fl <b>Ansociates</b> sed share of losses of associates	The amount of the unrecognised share of	disclosure: IFRS 12 22 c

				associates' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]]	
ifrs-full	UnrecognisedS de	bit	floint Wegnissed 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	UnsecuredBankKc cre	edit	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	UnusedProvisio <b>X</b> R de	ebit	<b>Pmosesi</b> ons provision reversed, other provisions	The amount reversed for unused other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 d
ifrs-full	UnusedTaxCre <b>dX</b> ts		Defised data As credits for which no deferred tax asset recognised	statR accognisted of unused tax credits for which no deferred tax asset is	disclosure: IAS 12 81 e

				recognised in the statement of financial position. [Refer: Unused tax credits [member]]	
ifrs-full	UnusedTaxCre	<b>ditsMbar</b> ber	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	UnusedTaxLos	s&sfrost&vihichNo	DefeseddaxAs losses for which no deferred tax asset recognised	sEhReangnisted of unused tax losses for which no deferred tax asset is recognised in the statement of financial position. [Refer: Unused tax losses [member]]	disclosure: IAS 12 81 e
ifrs-full	UnusedTaxLos	særævherenber	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	UsefulLifeMea	sDHeRAsPeriod	DUSafielBi6dogic measured as period of time, biological assets, at cost	aThesetsAtCost life, measured as period of time, used for biological assets. [Refer: Biological assets]	

ifrs-full	UsefulLifeMeas	DtetAsPeriod	<b>)ETSiefiell hitæ</b> ngibl	eThesetsetitherTl	nelins G boosedrivei 11
			measured as period of time, intangible assets other than goodwill	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	UsefulLifeMeas	DHeRAsPeriod(			
			measured as period of time, investment property, cost model	life, measured as period of time, used for investment property. [Refer: Investment property]	IAS 40 79 b
ifrs-full	UsefulLifeMeas	DtetAsPeriod(	· ·		
			measured as period of time, property, plant and equipment	life, measured as period of time, used for property, plant and equipment. [Refer: Property, plant and equipment]	IAS 16 73 c
ifrs-full				•	calisa is sets At Cost
		luration	measured in production or other similar units, biological assets, at cost	life, measured in production or other similar units, used for biological assets. [Refer: Biological assets]	
ifrs-full					blestsoets@therThanGoody
		duration	measured in production or other similar units, intangible	life, measured in production or other similar units, used for intangible	IAS 38 118 a

			assets other than goodwill	assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full		ár <b>&amp;X</b> nProducti luration	bhofûthêrSimi measured in production or other similar units, property, plant and equipment	IandinissPubpert life, measured in production or other similar units, used for property, plant and equipment. [Refer: Property, plant and equipment]	ydłkałoAmdeEquipment IAS 16 73 c
ifrs-full	UtilisationAllow d	á <b>nkæAtéon</b> untF lebit	<b>dfGlisdtibu</b> sses allowance account for credit losses of financial assets	Clifficindarurized sess in an allowance account for credit losses of financial assets resulting from the utilisation of the allowance. [Refer: Allowance account for credit losses of financial assets]	etommon practice: IFRS 7 16 – Expiry date 2021-01-01
ifrs-full	UtilitiesExpens& de	K duration, lebit	Utilities expense	The amount of expense arising from purchased utilities.	common practice: IAS 1 112 c
ifrs-full	ValuationTechnin	quusble mber	Valuation techniques [member]	This member stands for valuation techniques used by the entity to measure fair value. It also	disclosure: IFRS 13 93 d

				represents the standard value for the "Valuation techniques used in fair value measurement" axis if no other member is used. [Refer: At fair value [member]]	
ifrs-full	ValuationTech	niquissUsedInFa	iWaluatMaasure techniques used in fair value measurement [axis]	niteret Axiiss of 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	ValueAddedTa	x <b>Raiyasbales</b> , credit	Value added tax payables	The amount of payables related to a value added tax.	common practice: IAS 1 78
ifrs-full	ValueAddedTa	x <b>R ensim</b> bles 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

ifrs-full	ValueOfBusi	nessa an peired Me	<b>n va</b> lue of business acquired [member]	This member stands for a class of intangible assets representing the difference between (a) the fair value of the contractual insurance rights acquired and the insurance obligations assumed in a business combination; and (b) the amount of liability measured in accordance with the insurance 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

ifrs-full	VehiclesAbstract	Vehicles [abstract]		
ifrs-full	VehiclesMember	Vehicles [member]	This member stands for a class of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]	common practice: IAS 16 37
ifrs-full	VoluntaryChangessinAccour	ntingRollinyAyxis changes in accounting policy [axis]	The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.	disclosure: IAS 8 29
ifrs-full	VoluntaryChan geeinAccour	itin gRollinyaVJembo changes in accounting policy [member]	er This member stands for changes in accounting policy that result in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions	disclosure: IAS 8 29

				on the entity's financial position, financial performance or cash flows. Early application of an IFRS is not considered a voluntary change in accounting policy. It also represents the standard value for the "Voluntary changes in accounting policy" axis if no other member is used.	
ifrs-full	WagesAndSala	r <b>¥es</b> luration, debit	Wages and salaries	A class of employee benefits expense that represents wages and salaries. [Refer: Employee benefits expense]	common practice: IAS 19 9
ifrs-full	WarrantyConti	ngeennalbiendoilityM	(dwibeanty contingent liability [member]	This member stands for a contingent liability for estimated costs of making good under warranties for products sold. [Refer: Contingent liabilities [member]]	example: IAS 37 88

ifrs-full	WarrantyProvisWinstant, credit	Warranty provision	The amount of provision for estimated costs of making good under warranties for products sold. [Refer: Provisions]	example: IAS 37 Example 1 Warranties, example: IAS 37 87	
ifrs-full	WarrantyProvisionAbstract	Warranty provision [abstract]			
ifrs-full	WarrantyProvis <b>inn1Mleen</b> ber	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	WeightedAverage@nbt@fCap	ita Weighterdment average cost of capital, measurement input [member]	Influits Macenbloer stands for the weighted average cost of capital used as a measurement input.	example: IFRS 13 93 d, example: IFRS 13 IE63	
ifrs-full	WeightedAverageDRrationOf	DeMinigHReahefitC average duration of defined benefit obligation	b <b>TigationigDtext</b> average duration of a defined benefit obligation. [Refer: Weighted average [member]]	disclosure: IAS 19 147 c	
ifrs-full	WeightedAverage.EXX&rinistelhti	ceWf@ghter#quity average exercise price of other equity instruments exercisable in	average exercise price of other equity instruments	rcismbheimSharet practice: IFRS 2 45	pasedPaymentArra

			share-based payment arrangement	share options) exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAvera			-	rcisedf@nVestedInSharebasedPaymer
		duration	average exercise price of other equity instruments exercised or vested in share-based payment arrangement	average exercise price of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement. [Refer: Weighted average [member]]	practice: IFRS 2 45
ifrs-full	WeightedAvera	Me WW roise Pric	<b>IN</b> (C)+1.4IT	TT14	in a H-Clanuch a sa dDarwa aut A waa a aw
				• •	
		duration	average exercise price of other equity instruments expired in share-based payment arrangement	average exercise price of other equity instruments (ie other than share options) expired in a share-based payment arrangement. [Refer: Weighted average [member]]	i <b>cedinSha</b> rebasedPaymentArrangem practice: IFRS 2 45
ifrs-full		duration	average exercise price of other equity instruments expired in share-based payment arrangement	average exercise price of other equity instruments (ie other than share options) expired in a share-based payment arrangement. [Refer: Weighted average [member]]	practice:

		payment arrangement	share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAvera & EXX rcisePrid duration	e Whighter Equity average exercise price of other equity instruments granted in share-based payment arrangement	Instrumeighteida average exercise price of other equity instruments (ie other than share options) granted in a share-based payment arrangement. [Refer: Weighted average [member]]	n <b>tedin®h</b> arebasedPaymentArrangem practice: IFRS 2 45
ifrs-full	WeightedAvera & EXX rivistantic	e Witighter Equity average exercise price of other equity instruments outstanding in share-based payment arrangement	average exercise price of other equity instruments	s <b>tændingl</b> inSharebasedPaymentArran practice: IFRS 2 45
ifrs-full	WeightedAverageEXX rinistantic	eWBbhteOption average exercise price of share options exercisable in share-based payment arrangement	average exercise price of share options	StläselossundPaymentArrangement201 IFRS 2 45 b vii

				average [member]]	
ifrs-full	WeightedAver	ageEXXXrcisePric duration	eWEShteDption average exercise price of share options exercised in share-based payment arrangement	sFhæwisigdlinðh average exercise price of share options exercised in a share-based payment arrangement. [Refer: Weighted average [member]]	a <b>fistelosedRa</b> ymentArrangement2019 IFRS 2 45 b iv
ifrs-full		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. [Refer: Weighted average [member]]	atiasedstarementArrangement2019 IFRS 2 45 b v
ifrs-full	weightedAver	age.ExxercisePric duration	everage exercise price of share options forfeited in share-based payment arrangement	average exercise price of share options forfeited in a share-based payment arrangement. [Refer: Weighted average [member]]	arkibakædfræymentArrangement2019 IFRS 2 45 b iii
ifrs-full	WeightedAver	age EXX rcise Pric duration	eWEShteDption average exercise price of share options granted in share-based payment arrangement	sChranteighfeida average exercise price of share options granted in a share-based payment arrangement. [Refer:	retiaetotRaymentArrangement2019 IFRS 2 45 b ii

				Weighted average [member]]	
ifrs-full	WeightedAvera	age.ExxercisePrice	eWEShteDption average share price for share options in share-based payment arrangement exercised during period at date of exercise	sThShacegated F 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]]	alisotostatarangementExercisedDurir IFRS 2 45 c
ifrs-full	WeightedAvera	ağe.Exxerinistelinic	eWEShteDption average exercise price of share options outstanding in share-based payment arrangement	s <b>Chetstæighted</b> n average exercise price of share options outstanding in a share-based payment arrangement. [Refer: Weighted average [member]]	StiactbasectPaymentArrangement201 IFRS 2 45 b i, disclosure: IFRS 2 45 b vi
ifrs-full	WeightedAvera	agé Frasit Wallue Atl credit	We'sightedentDa average fair value at measurement date, other equity instruments granted	tatheterightieventic average fair value at the measurement date of granted equity instruments other than share options. [Refer: Weighted average [member]]	stisulosmusGranted IFRS 2 47 b
ifrs-full	WeightedAvera	age Frast Afat Jue Atl credit	<b>Weighted</b> entDa average fair	t <b>TSkaweOghted</b> s average fair	G <b>hanted</b> ure: IFRS 2 47 a

			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	WeightedAvera	a ge. Det sierstandre	nWeeitghBeetrowi	ngRetereightedT	odissakusluiaebilitiesRecognisedAtDate
			average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16	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.	IFRS 16 C12 a
ifrs-full	WeightedAvera	a <b>gæðdebra</b> ber	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:

				is assigned a weight that determines the relative effect of each quantity on the average.	IFRS 14 33 b, disclosure: IFRS 17 120 – Effective 2021-01-01, common practice: IFRS 7 7
ifrs-full	WeightedAvera	ı <b>ġ∂R®</b> mainingC	oWeightelLifeO average remaining contractual life of outstanding share options	fOnestacions for the state of t	adesOptisonns2019 IFRS 2 45 d
ifrs-full	WeightedAvera	geSharePrice20 duration	Weighted average share price	The weighted average share price. [Refer: Weighted average [member]]	disclosure: IFRS 2 45 c
ifrs-full	WeightedAvera	e StarePriceSl duration	awenghtiedsGran average share price, share options granted	ntEdd20MeIghted average share price used as input to the option pricing model to calculate the fair value of share options granted. [Refer: Option pricing model [member]; Weighted average [member]]	disclosure: IFRS 2 47 a i
ifrs-full	WeightedAvera	ghShæres	Weighted average number of ordinary shares outstanding	The number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary	disclosure: IAS 33 70 b

				shares bought back or issued during the period multiplied by a time- weighting factor.	
ifrs-full	WeightedAvera	igeSharesAndA	dyusigduse average ordinary shares and adjusted weighted average ordinary shares [abstract]	1AverageShares	Abstract
ifrs-full	WhollyOrPartl	y <b>iFiendoci</b> Define	d <b>WendfytRia</b> nsM partly funded defined benefit plans [member]	éFhbærnember stands for wholly funded or partly funded defined benefit plans. [Refer: Defined benefit plans [member]]	example: IAS 19 138 e
ifrs-full	WhollyUnfund	a <b>dÐæfine</b> dBene	f <b>WPhoths</b> Member unfunded defined benefit plans [member]	This member stands for wholly unfunded defined benefit plans. [Refer: Defined benefit plans [member]]	example: IAS 19 138 e
ifrs-full	WorkInProgres	sX 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

			be converted into finished goods or services. [Refer: Current finished goods; Inventories]	
ifrs-full	WritedownsRevXrsals40ifInye debit	ntoWeste-downs (reversals of write-downs) of inventories	The amount recognised resulting from the write- down of inventories to net realisable value or reversals of those write-downs. [Refer: Inventories]	disclosure: IAS 1 98 a
ifrs-full	WritedownsRev&rsals@if#rop	ertWHTartdowdHsqu (reversals of write-downs) of property, plant and equipment	iphreatnount 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	WritedownsReversalsOfWrit	edWritsOfbrwasht (reversals of write-downs) of inventories [abstract]	priesAbstract	
ifrs-full	WritedownsReversalsOfWrit	ed Wints Of Ownper (reversals of write-downs) of property, plant and	tyPlantAndEqui	pmentAbstract

		equipment [abstract]		
ifrs-full	WrittenPutOptioneMbenber	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	YearsOfInsuran <b>aæt</b> slaimAxis	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	YieldUsedToD	w <b>SiEhatDod</b> NotV to discount cash flows that do not vary based on returns on underlying items	allyllagsiadOnRet 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	udisstOosUnderlyingIter IFRS 17 120 – Effective 2021-01-01

		amounts	
		payable to a	
		policyholder.	
		Underlying	
		items can	
		comprise	
		any items;	
		for example	
		a reference	
		portfolio of	
		assets, the	
		net assets of	
		the entity, or	
		a specified	
		subset of the	
		net assets of	
		the entity.	

#### (1) OJ L 390, 31.12.2004, p. 38.

- (2) Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (OJ L 143, 29.5.2019, p. 1).
- (3) Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).
- (4) Commission Decision 2008/961/EC of 12 December 2008 on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements (OJ L 340, 19.12.2008, p. 112).
- (5) Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC (OJ L 331, 15.12.2010, p. 84).
- (6) Commission Delegated Regulation (EU) 2019/2100 of 30 September 2019 amending Delegated Regulation (EU) 2019/815 with regard to updates of the taxonomy to be used for the single electronic reporting format (OJ L 326, 16.12.2019, p. 1).

#### Changes to legislation:

There are outstanding changes not yet made to Commission Delegated Regulation (EU) 2020/1989. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

View outstanding changes

#### Changes and effects yet to be applied to :

- Regulation power to modify conferred by 2023 c. 29 s. 3 Sch. 1 Pt. 3
- Regulation revoked by 2023 c. 29 Sch. 1 Pt. 3