

IFRS-FULL

[000.100] Annual return			
Prefix	Label	Type	References
cipc-ca	Annual return [abstract]	abstract	Companies Act, No. 71 of 2008 33
cipc-ca	Submission date	date	Companies Regulation, 2011 168
cipc-ca	Customer code	customerCode	Companies Regulation, 2011 168
ifrs-full	Name of reporting entity or other means of identification	string	IAS 1 51 a
cipc-ca	Registration no.	registrationNumber	Companies Regulation, 2011 168
cipc-ca	Changes in Companies Registry [abstract]	abstract	
cipc-ca	Changes in registered office	boolean	
cipc-ca	Description of changes in registered office	string	
cipc-ca	Changes in location of records	boolean	
cipc-ca	Description of changes in location of records	string	
cipc-ca	Changes in directors	boolean	
cipc-ca	Description of changes in directors	string	
cipc-ca	Changes in company secretary	boolean	
cipc-ca	Description of changes in company secretary	string	
cipc-ca	Changes in auditors and audit committees	boolean	
cipc-ca	Description of changes in auditors and audit committees	string	
cipc-ca	Changes in financial year end	boolean	
cipc-ca	Description of changes in financial year end	string	
cipc-ca	Designated person responsible for compliance [abstract]	abstract	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Name	string	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Resident of South Africa	boolean	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Identity	X, duration	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Country of origin	isoCountryCode	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Passport no.	string	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Date of birth	date	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Registration no.	registrationNumber	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Company's public interest score [abstract]	abstract	Companies Regulation, 2011 26(2)
cipc-ca	Average number of employees	X, instant	Companies Regulation, 2011 26(2)
cipc-ca	Third party liabilities	X, instant	
cipc-ca	Turnover	X, duration	
cipc-ca	Maximum number of individuals with beneficial interest in securities of company, or members in case of non profit company	X, instant	Companies Regulation, 2011 26(2)
cipc-ca	Total score	X, instant	Companies Regulation, 2011 26(2)
cipc-ca	Annual Financial Statements independently compiled and reported on	boolean	
cipc-ca	Annual Financial Statements internally compiled	boolean	
cipc-ca	Annual Financial Statements audited	boolean	
cipc-ca	Date of audit of Annual Financial Statements	date	
cipc-ca	Annual financial statements pursuant to exemption	boolean	Co-operatives Act, 2005 55
cipc-ca	Date of independent review of Annual Financial Statement	date	
cipc-ca	Financial Accountability Supplement attached	boolean	
cipc-ca	Company contact information [abstract]	abstract	
cipc-ca	Postal address	string	
cipc-ca	Telephone number	string	
cipc-ca	Email address	string	
cipc-ca	Cell phone number	string	
cipc-ca	Website	string	
ifrs-full	Principal place of business	string	IAS 1 138 a
ifrs-full	Description of nature of entity's operations and principal activities	string	IAS 1 138 b
cipc-ca	Holding company	string	

[000.300] Annual statistical information (primary co-operatives only)			
Prefix	Label	Type	References
cipc-ca	Annual statistical information [abstract]	abstract	
ifrs-full	Name of reporting entity or other means of identification	string	IAS 1 51 a

cipc-ca	Number of female members	X, instant	
cipc-ca	Number of male members	X, instant	
cipc-ca	Number of members younger than 35 years	X, instant	
cipc-ca	Number of members 35 years and older	X, instant	
cipc-ca	Number of disabled persons who are members	X, instant	
cipc-ca	Number of Black members	X, instant	
cipc-ca	Number of members of other races	X, instant	
cipc-ca	Number of members who are not natural persons	X, instant	
cipc-ca	Size of co-operative [abstract]	abstract	
cipc-ca	Total number of members as at foundation date	X, instant	
cipc-ca	Total number of current members	X, instant	
cipc-ca	Number of persons employed by co-operative	X, instant	

[100.000] General information about financial statements			
Prefix	Label	Type	References
ifrs-full	Disclosure of general information about financial statements [text block]	text block	IAS 1 51
cipc-ca	Information about software [abstract]	abstract	
cipc-ca	Software name	string	
cipc-ca	Software version	string	
cipc-ca	Information about company [abstract]	abstract	
ifrs-full	Name of reporting entity or other means of identification	string	IAS 1 51 a
cipc-ca	Full registered name	string	Companies Regulation, 2011 168
cipc-ca	Trade name	string	
cipc-ca-enum	Type of company	enumeration	
cipc-ca	Registration no.	registrationNumber	Companies Regulation, 2011 168
cipc-ca	Declaration of B-BBEE contributor level [abstract]	abstract	BEE Codes of Good Practice No 36928 4.5; 5.3.3
cipc-ca	Black ownership of entity	boolean	BEE Codes of Good Practice No 36928 4.5; 5.3.3
cipc-ca	Woman black ownership of entity	boolean	BEE Codes of Good Practice No 36928 4.5; 5.3.3
cipc-ca-enum	B-BBEE contributor level	enumeration	BEE Codes of Good Practice No 36928 4.5; 5.3.3
cipc-ca	Legal Entity Identifier	legalEntityIdentifier	
cipc-ca	Business address of company [abstract]	abstract	
cipc-ca	Street name	string	
cipc-ca	Postal code	string	
cipc-ca	City	string	
cipc-ca	Country	isoCountryCode	
cipc-ca	Postal address same as business address	boolean	
cipc-ca	Postal address of company [abstract]	abstract	
cipc-ca	Street name	string	
cipc-ca	Postal code	string	
cipc-ca	City	string	
cipc-ca	Country	isoCountryCode	
ifrs-full	Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	string	IAS 1 51 a
ifrs-full	Description of nature of financial statements	string	IAS 27 16 a, IAS 1 51 b, IAS 27 17 a
ifrs-full	Date of end of reporting period	date	IAS 1 51 c
ifrs-full	Period covered by financial statements	string	IAS 1 51 c, Companies Act, No. 71 of 2008 29
ifrs-full	Description of presentation currency	string	IAS 21 53, IAS 1 51 d
ifrs-full	Level of rounding used in financial statements	string	IAS 1 51 e
ifrs-full	Disclosure of significant accounting policies [text block]	text block	IAS 1 117
ifrs-full	Disclosure of notes and other explanatory information [text block]	text block	IAS 1 10 e
cipc-ca	Date of publication of financial statements	date	Companies Act, No. 71 of 2008 29
cipc-ca-enum	Type of assurance	enumeration	Companies Act, No. 71 of 2008 29
cipc-ca-enum	Type of auditors' opinion	enumeration	
cipc-ca	Individual responsible for preparation or supervising preparation of financial statements [abstract]	abstract	Companies Act, No. 71 of 2008 29
cipc-ca	Name	string	Companies Act, No. 71 of 2008 29
cipc-ca-enum	Professional designation	enumeration	Companies Act, No. 71 of 2008 29
cipc-ca	Declaration of auditor's report presence	boolean	Companies Act, No. 71 of 2008 30

cipc-ca	Declaration of director's report presence	boolean	Companies Act, No. 71 of 2008 30
cipc-ca	Declaration of board's approval (AGM for co-operatives)	boolean	Companies Act, No. 71 of 2008 30
cipc-ca	Disclosure of reasons for failure of approval [text block]	text block	
cipc-ca	Disclosure of proposed actions to address situation of failure [text block]	text block	
cipc-ca	Disclosure of errors or misstatements made in financial statements [text block]	text block	
cipc-ca	Declaration of signature by authorised director	boolean	Companies Act, No. 71 of 2008 30
cipc-ca	Declaration of presentation of financial statement to first stakeholders meeting after board's approval	boolean	Companies Act, No. 71 of 2008 30
cipc-ca	Declaration of holding company and ultimate holding company	boolean	
cipc-ca	Declaration of company being regulated	boolean	
cipc-ca	Declaration of submitting list of persons who hold significant beneficial interests	boolean	
cipc-ca	Details of persons who hold significant beneficial interest [abstract]	abstract	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Details of persons who hold significant beneficial interest [table]	table	
cipc-ca	Person who hold significant beneficial interest identifier [axis]	axis	
cipc-ca	Details of person who hold significant beneficial interest [line items]	abstract	
cipc-ca	Name of person who hold significant beneficial interest	string	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca-enum	Class of securities held	enumeration	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Description of other class of securities held	string	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Number of securities held	X, instant	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Extent of beneficial interest	X, duration	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Shares offered to public	boolean	Companies Act, No. 71 of 2008 95
cipc-ca	Solvency and Liquidity tests satisfied	boolean	
cipc-ca-enum	Financial assistance for subscription of securities	enumeration	Companies Act, No. 71 of 2008 44
cipc-ca-enum	Loans granted or other financial assistance to directors	enumeration	Companies Act, No. 71 of 2008 45
cipc-ca-enum	Distributions to shareholders authorised by board	enumeration	Companies Act, No. 71 of 2008 46
cipc-ca-enum	Capitalization of shares	enumeration	Companies Act, No. 71 of 2008 47
cipc-ca-enum	Company or subsidiary acquiring company's shares	enumeration	Companies Act, No. 71 of 2008 48
cipc-ca-enum	Amalgamations or Mergers	enumeration	Companies Act, No. 71 of 2008 113
cipc-ca-enum	Transfer by company of money or other property other than own shares	enumeration	
cipc-ca-enum	Other reason	enumeration	
cipc-ca	Description of other reason	string	

[210.000] Statement of financial position, current/non-current

Prefix	Label	Type	References
cipc-ca	Statement of financial position [text block]	text block	
ifrs-full	Statement of financial position [abstract]	abstract	
ifrs-full	Assets [abstract]	abstract	
ifrs-full	Non-current assets [abstract]	abstract	
ifrs-full	Property, plant and equipment	X, instant, debit	IAS 16 73 e, IAS 1 54 a
ifrs-full	Investment property	X, instant, debit	IAS 40 76, IAS 40 79 d, IAS 1 54 b
ifrs-full	Goodwill	X, instant, debit	IAS 1 54 c, IFRS 3 B67 d, IAS 36 134 a, IAS 36 135 a
ifrs-full	Intangible assets other than goodwill	X, instant, debit	IAS 38 118 e, IAS 1 54 c
ifrs-full	Investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
ifrs-full	Investments in subsidiaries, joint ventures and associates	X, instant, debit	IAS 27 10
ifrs-full	Non-current biological assets	X, instant, debit	IAS 1 54 f
cipc-ca	Non-current loans and advances	X, instant, debit	
cipc-ca	Non-current marketable loans and advances	X, instant, debit	
cipc-ca	Non-current reinsurance assets	X, instant, debit	
cipc-ca	Non-current deferred acquisition costs	X, instant, debit	
ifrs-full	Trade and other non-current receivables	X, instant, debit	IAS 1 78 b, IAS 1 54 h
ifrs-full	Non-current inventories	X, instant, debit	IAS 1 54 g
ifrs-full	Deferred tax assets	X, instant, debit	IAS 1 56, IAS 1 54 o, IAS 12 81 g i
ifrs-full	Current tax assets, non-current	X, instant, debit	IAS 1 54 n
ifrs-full	Other non-current financial assets	X, instant, debit	IAS 1 54 d
cipc-ca	Non-current investment securities	X, instant, debit	
ifrs-full	Other non-current non-financial assets	X, instant, debit	IAS 1 55
cipc-ca	Non-current commodities	X, instant, debit	

ifrs-full	Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	Expiry date 2021-01-01 IAS 39 37 a, IFRS 9 3.2.23 a
ifrs-full	Total non-current assets	X, instant, debit	IFRS 12 B10 b, IFRS 12 B12 b ii, IAS 1 66
ifrs-full	Current assets [abstract]	abstract	
ifrs-full	Current inventories	X, instant, debit	IAS 1 54 g, IAS 1 68, IAS 2 36 b
ifrs-full	Trade and other current receivables	X, instant, debit	IAS 1 54 h, IAS 1 78 b
ifrs-full	Current tax assets, current	X, instant, debit	IAS 1 54 n
ifrs-full	Current biological assets	X, instant, debit	IAS 1 54 f
cipc-ca	Current loans and advances	X, instant, debit	
cipc-ca	Current marketable loans and advances	X, instant, debit	
cipc-ca	Current reinsurance assets	X, instant, debit	
cipc-ca	Current deferred acquisition costs	X, instant, debit	
cipc-ca	Amounts due from customers under construction contracts	X, instant, debit	
ifrs-full	Other current financial assets	X, instant, debit	IAS 1 54 d
cipc-ca	Trading portfolio assets	X, instant, debit	
cipc-ca	Current investment securities	X, instant, debit	
ifrs-full	Other current non-financial assets	X, instant, debit	IAS 1 55
cipc-ca	Current commodities	X, instant, debit	
ifrs-full	Cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
ifrs-full	Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS 9 3.2.23 a, Expiry date 2021-01-01 IAS 39 37 a
ifrs-full	Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X, instant, debit	IAS 1 66
ifrs-full	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X, instant, debit	IAS 1 54 j
ifrs-full	Total current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
ifrs-full	Total assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 8 23, IAS 1 55, IFRS 13 93 a, IFRS 8 28 c
ifrs-full	Equity and liabilities [abstract]	abstract	
ifrs-full	Equity [abstract]	abstract	
ifrs-full	Issued capital	X, instant, credit	IAS 1 78 e
cipc-ca	Preference share capital	X, instant, credit	
ifrs-full	Retained earnings	X, instant, credit	IAS 1 78 e, IAS 1 IG6
ifrs-full	Share premium	X, instant, credit	IAS 1 78 e
cipc-ca	Preference share premium	X, instant, credit	
ifrs-full	Treasury shares	X, instant, debit	IAS 1 78 e, IAS 32 34
ifrs-full	Other equity interest	X, instant, credit	IAS 1 78 e
ifrs-full	Other reserves	X, instant, credit	IAS 1 78 e
ifrs-full	Total equity attributable to owners of parent	X, instant, credit	IAS 1 54 r
ifrs-full	Non-controlling interests	X, instant, credit	IFRS 10 22, IFRS 12 12 f, IAS 1 54 q
ifrs-full	Total equity	X, instant, credit	IAS 1 78 e, IFRS 13 93 a, IFRS 13 93 e, IFRS 13 93 b, IFRS 1 24 a, IAS 1 55, IFRS 1 32 a i
ifrs-full	Liabilities [abstract]	abstract	
ifrs-full	Non-current liabilities [abstract]	abstract	
ifrs-full	Non-current provisions [abstract]	abstract	
ifrs-full	Non-current provisions for employee benefits	X, instant, credit	IAS 1 78 d
ifrs-full	Other non-current provisions	X, instant, credit	IAS 1 78 d
ifrs-full	Total non-current provisions	X, instant, credit	IAS 1 54 l
ifrs-full	Trade and other non-current payables	X, instant, credit	IAS 1 54 k
ifrs-full	Deferred tax liabilities	X, instant, credit	IAS 1 54 o, IAS 12 81 g i, IAS 1 56
ifrs-full	Current tax liabilities, non-current	X, instant, credit	IAS 1 54 n
ifrs-full	Other non-current financial liabilities	X, instant, credit	IAS 1 54 m, IFRS 12 B13 c
ifrs-full	Other non-current non-financial liabilities	X, instant, credit	IAS 1 55
cipc-ca	Non-current insurance contract liabilities	X, instant, credit	
cipc-ca	Non-current policyholder liabilities under investment contracts and first party cell captives (at fair value through profit and loss)	X, instant, credit	
cipc-ca	Non-current reinsurance liabilities	X, instant, credit	
ifrs-full	Total non-current liabilities	X, instant, credit	IFRS 12 B10 b, IAS 1 69, IFRS 12 B12 b iv
ifrs-full	Current liabilities [abstract]	abstract	
ifrs-full	Current provisions [abstract]	abstract	
ifrs-full	Current provisions for employee benefits	X, instant, credit	IAS 1 78 d
ifrs-full	Other current provisions	X, instant, credit	IAS 1 78 d
ifrs-full	Total current provisions	X, instant, credit	IAS 1 54 l
ifrs-full	Trade and other current payables	X, instant, credit	IAS 1 54 k
ifrs-full	Current tax liabilities, current	X, instant, credit	IAS 1 54 n
ifrs-full	Other current financial liabilities	X, instant, credit	IFRS 12 B13 b, IAS 1 54 m
cipc-ca	Short trading positions	X, instant, credit	
ifrs-full	Other current non-financial liabilities	X, instant, credit	IAS 1 55

cipc-ca	Current insurance contract liabilities	X, instant, credit	
cipc-ca	Current policyholder liabilities under investment contracts and first party cell captives (at fair value through profit and loss)	X, instant, credit	
cipc-ca	Current reinsurance liabilities	X, instant, credit	
ifrs-full	Total current liabilities other than liabilities included in disposal groups classified as held for sale	X, instant, credit	IAS 1 69
ifrs-full	Liabilities included in disposal groups classified as held for sale	X, instant, credit	IAS 1 54 p, IFRS 5 38
ifrs-full	Total current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
ifrs-full	Total liabilities	X, instant, credit	IFRS 8 23, IFRS 8 28 d, IFRS 13 93 a, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 13 93 b, IFRS 13 93 e
ifrs-full	Total equity and liabilities	X, instant, credit	IAS 1 55
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[220.000] Statement of financial position, order of liquidity			
Prefix	Label	Type	References
cipc-ca	Statement of financial position [text block]	text block	
ifrs-full	Statement of financial position [abstract]	abstract	
ifrs-full	Assets [abstract]	abstract	
ifrs-full	Property, plant and equipment	X, instant, debit	IAS 16 73 e, IAS 1 54 a
ifrs-full	Investment property	X, instant, debit	IAS 40 76, IAS 40 79 d, IAS 1 54 b
ifrs-full	Goodwill	X, instant, debit	IAS 1 54 c, IFRS 3 B67 d, IAS 36 134 a, IAS 36 135 a
ifrs-full	Intangible assets other than goodwill	X, instant, debit	IAS 38 118 e, IAS 1 54 c
ifrs-full	Other financial assets	X, instant, debit	IAS 1 54 d
cipc-ca	Trading portfolio assets	X, instant, debit	
cipc-ca	Available-for-sale financial assets	X, instant, debit	
cipc-ca	Investment securities	X, instant, debit	
ifrs-full	Other non-financial assets	X, instant, debit	IAS 1 55
cipc-ca	Commodities	X, instant, debit	
ifrs-full	Insurance contracts issued that are assets	X, instant, debit	Effective 2021-01-01 IFRS 17 78 a, Effective 2021-01-01 IAS 1 54 da
ifrs-full	Reinsurance contracts held that are assets	X, instant, debit	Effective 2021-01-01 IFRS 17 78 c, Effective 2021-01-01 IAS 1 54 da
ifrs-full	Investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
ifrs-full	Investments in subsidiaries, joint ventures and associates	X, instant, debit	IAS 27 10
ifrs-full	Biological assets	X, instant, debit	IAS 41 43, IAS 41 50, IAS 1 54 f
ifrs-full	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X, instant, debit	IAS 1 54 j
ifrs-full	Inventories	X, instant, debit	IAS 1 54 g
ifrs-full	Current tax assets	X, instant, debit	IAS 1 54 n
ifrs-full	Deferred tax assets	X, instant, debit	IAS 1 56, IAS 1 54 o, IAS 12 81 g i
ifrs-full	Trade and other receivables	X, instant, debit	IAS 1 78 b, IAS 1 54 h
ifrs-full	Cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
cipc-ca	Loans and advances	X, instant, debit	
cipc-ca	Marketable loans and advances	X, instant, debit	
cipc-ca	Policyholders assets	X, instant, debit	
cipc-ca	Retirement benefit assets	X, instant, debit	
cipc-ca	Employee benefit assets	X, instant, debit	
ifrs-full	Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	Expiry date 2021-01-01 IAS 39 37 a, IFRS 9 3.2.23 a
ifrs-full	Total assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 8 23, IAS 1 55, IFRS 13 93 a, IFRS 8 28 c
ifrs-full	Equity and liabilities [abstract]	abstract	
ifrs-full	Equity [abstract]	abstract	
ifrs-full	Issued capital	X, instant, credit	IAS 1 78 e
cipc-ca	Preference share capital	X, instant, credit	
ifrs-full	Retained earnings	X, instant, credit	IAS 1 78 e, IAS 1 IG6
ifrs-full	Share premium	X, instant, credit	IAS 1 78 e
cipc-ca	Preference share premium	X, instant, credit	
cipc-ca	Reserves	X, instant, credit	
ifrs-full	Treasury shares	X, instant, debit	IAS 1 78 e, IAS 32 34
ifrs-full	Other equity interest	X, instant, credit	IAS 1 78 e
ifrs-full	Other reserves	X, instant, credit	IAS 1 78 e
ifrs-full	Total equity attributable to owners of parent	X, instant, credit	IAS 1 54 r

ifrs-full	Non-controlling interests	X, instant, credit	IFRS 10 22, IFRS 12 12 f, IAS 1 54 q
ifrs-full	Total equity	X, instant, credit	IAS 1 78 e, IFRS 13 93 a, IFRS 13 93 e, IFRS 13 93 b, IFRS 1 24 a, IAS 1 55, IFRS 1 32 a i
ifrs-full	Liabilities [abstract]	abstract	
ifrs-full	Trade and other payables	X, instant, credit	IAS 1 54 k
ifrs-full	Provisions [abstract]	abstract	
ifrs-full	Provisions for employee benefits	X, instant, credit	IAS 1 78 d
ifrs-full	Other provisions	X, instant, credit	IAS 1 78 d, IAS 37 84 a
ifrs-full	Total provisions	X, instant, credit	IAS 1 54 l
ifrs-full	Other financial liabilities	X, instant, credit	IAS 1 54 m
cipc-ca	Short trading positions	X, instant, credit	
ifrs-full	Other non-financial liabilities	X, instant, credit	IAS 1 55
cipc-ca	Deposits and debt funding	X, instant, credit	
cipc-ca	Customer accounts	X, instant, credit	
cipc-ca	Trading portfolio liabilities	X, instant, credit	
cipc-ca	Debt securities in issue	X, instant, credit	
cipc-ca	Retirement benefit obligation	X, instant, credit	
cipc-ca	Policyholder liabilities under investment contracts and first party cell captives (at fair value through profit and loss)	X, instant, credit	
ifrs-full	Insurance contracts issued that are liabilities	X, instant, credit	Effective 2021-01-01 IAS 1 54 ma, Effective 2021-01-01 IFRS 17 78 b
ifrs-full	Reinsurance contracts held that are liabilities	X, instant, credit	Effective 2021-01-01 IFRS 17 78 d, Effective 2021-01-01 IAS 1 54 ma
ifrs-full	Current tax liabilities	X, instant, credit	IAS 1 54 n
ifrs-full	Deferred tax liabilities	X, instant, credit	IAS 1 54 o, IAS 12 81 g i, IAS 1 56
ifrs-full	Liabilities included in disposal groups classified as held for sale	X, instant, credit	IAS 1 54 p, IFRS 5 38
ifrs-full	Total liabilities	X, instant, credit	IFRS 8 23, IFRS 8 28 d, IFRS 13 93 a, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 13 93 b, IFRS 13 93 e
cipc-ca	Total provisions and other liabilities	X, instant, credit	
ifrs-full	Total equity and liabilities	X, instant, credit	IAS 1 55
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[310.000] Statement of comprehensive income, profit or loss, by function of expense			
Prefix	Label	Type	References
cipc-ca	Profit or loss [text block]	text block	
ifrs-full	Profit or loss [abstract]	abstract	
ifrs-full	Profit (loss) [abstract]	abstract	
ifrs-full	Revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Interest revenue calculated using effective interest method	X, duration, credit	IAS 1 82 a, Effective 2021-01-01 IAS 1 82 a i
ifrs-full	Insurance revenue	X, duration, credit	Effective 2021-01-01 IAS 1 82 a ii, Effective 2021-01-01 IFRS 17 80 a, Effective 2021-01-01 IFRS 17 106
cipc-ca	Reinsurance revenue	X, duration, credit	
ifrs-full	Cost of sales	X, duration, debit	IAS 1 99, IAS 1 103
ifrs-full	Gross profit	X, duration, credit	IAS 1 103
ifrs-full	Other income	X, duration, credit	IAS 1 102, IAS 26 35 b iv, IAS 1 103
ifrs-full	Distribution costs	X, duration, debit	IAS 1 99, IAS 1 103
ifrs-full	Administrative expenses	X, duration, debit	IAS 26 35 b vi, IAS 1 99, IAS 1 103
ifrs-full	Other expense	X, duration, debit	IAS 26 35 b vii, IAS 1 103, IAS 1 99
ifrs-full	Other gains (losses)	X, duration, credit	IAS 1 103, IAS 1 102
ifrs-full	Insurance service expenses from insurance contracts issued	X, duration, debit	Effective 2021-01-01 IFRS 17 80 a, Effective 2021-01-01 IAS 1 82 ab
ifrs-full	Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X, duration, credit	Effective 2021-01-01 IFRS 17 86, Effective 2021-01-01 IAS 1 82 ac
ifrs-full	Profit (loss) from operating activities	X, duration, credit	IAS 1 85, IAS 32 IE33
ifrs-full	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X, duration, credit	IFRIC 17 15
ifrs-full	Gains (losses) on net monetary position	X, duration, credit	IAS 29 9
ifrs-full	Gain (loss) arising from derecognition of financial assets measured at amortised cost	X, duration, credit	IAS 1 82 aa
ifrs-full	Finance income	X, duration, credit	IAS 1 85
ifrs-full	Finance costs	X, duration, debit	IAS 1 82 b
ifrs-full	Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	X, duration, debit	IAS 1 82 ba

ifrs-full	Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X, duration, credit	Effective 2021-01-01 IFRS 17 80 b, Effective 2021-01-01 IAS 1 82 bb
ifrs-full	Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 82 bc, Effective 2021-01-01 IFRS 17 82
ifrs-full	Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
ifrs-full	Other income (expense) from subsidiaries, jointly controlled entities and associates	X, duration, credit	IAS 1 85
ifrs-full	Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X, duration, credit	IAS 1 82 ca
cipc-ca	Other fair value gains (losses)	X, duration	
ifrs-full	Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X, duration, credit	IAS 1 82 cb
ifrs-full	Hedging gains (losses) for hedge of group of items with offsetting risk positions	X, duration, credit	IFRS 9 6.6.4, IFRS 7 24C b vi
cipc-ca	Profit (loss) before direct and indirect tax	X, duration, credit	
cipc-ca	Indirect tax	X, duration, debit	
ifrs-full	Profit (loss) before tax	X, duration, credit	IAS 1 103, IFRS 8 28 b, IFRS 8 23, IAS 1 102, IFRS 5 33 b i
ifrs-full	Tax income (expense)	X, duration, debit	IAS 12 81 c ii, IAS 1 82 d, IAS 26 35 b viii, IFRS 12 B13 g, IFRS 8 23 h, IAS 12 79, IAS 12 81 c i
ifrs-full	Profit (loss) from continuing operations	X, duration, credit	IFRS 8 28 b, IAS 1 81A a, IFRS 8 23, IFRS 12 B12 b vi
ifrs-full	Profit (loss) from discontinued operations	X, duration, credit	IAS 1 98 e, IAS 1 82 ea, IFRS 12 B12 b vii, IFRS 5 33 a
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4
ifrs-full	Profit (loss), attributable to [abstract]	abstract	
ifrs-full	Profit (loss), attributable to owners of parent	X, duration, credit	IAS 1 81B a ii
ifrs-full	Profit (loss), attributable to non-controlling interests	X, duration, credit	IAS 1 81B a i, IFRS 12 12 e
cipc-ca	Profit (loss) attributable to contingent convertible securities	X, duration, credit	
cipc-ca	Profit (loss) attributable to preference shares	X, duration, credit	
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4
ifrs-full	Earnings per share [text block]	text block	IAS 33 66
ifrs-full	Earnings per share [abstract]	abstract	
ifrs-full	Earnings per share [table]	table	IAS 33 66
ifrs-full	Classes of ordinary shares [axis]	axis	IAS 33 66
ifrs-full	Ordinary shares [member]	member	IAS 1 79 a, IAS 33 66
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4
ifrs-full	Earnings per share [line items]	abstract	
ifrs-full	Basic earnings per share [abstract]	abstract	
ifrs-full	Basic earnings (loss) per share from continuing operations	X, duration	IAS 33 66
ifrs-full	Basic earnings (loss) per share from discontinued operations	X, duration	IAS 33 68
ifrs-full	Total basic earnings (loss) per share	X, duration	IAS 33 66
ifrs-full	Diluted earnings per share [abstract]	abstract	
ifrs-full	Diluted earnings (loss) per share from continuing operations	X, duration	IAS 33 66
ifrs-full	Diluted earnings (loss) per share from discontinued operations	X, duration	IAS 33 68
ifrs-full	Total diluted earnings (loss) per share	X, duration	IAS 33 66

[320.000] Statement of comprehensive income, profit or loss, by nature of expense			
Prefix	Label	Type	References
cipc-ca	Profit or loss [text block]	text block	
ifrs-full	Profit or loss [abstract]	abstract	
ifrs-full	Profit (loss) [abstract]	abstract	
ifrs-full	Revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Interest revenue calculated using effective interest method	X, duration, credit	IAS 1 82 a, Effective 2021-01-01 IAS 1 82 a i
ifrs-full	Insurance revenue	X, duration, credit	Effective 2021-01-01 IAS 1 82 a ii, Effective 2021-01-01 IFRS 17 80 a, Effective 2021-01-01 IFRS 17 106
cipc-ca	Reinsurance revenue	X, duration, credit	

ifrs-full	Other income	X, duration, credit	IAS 1 102, IAS 26 35 b iv, IAS 1 103
ifrs-full	Increase (decrease) in inventories of finished goods and work in progress	X, duration, debit	IAS 1 99, IAS 1 102
ifrs-full	Other work performed by entity and capitalised	X, duration, credit	IAS 1 85, IAS 1 IG6
ifrs-full	Raw materials and consumables used	X, duration, debit	IAS 1 102, IAS 1 99
ifrs-full	Employee benefits expense	X, duration, debit	IAS 1 99, IAS 1 102, IAS 1 104
ifrs-full	Depreciation and amortisation expense	X, duration, debit	IFRS 8 23 e, IAS 1 102, IAS 1 104, IAS 1 99, IFRS 8 28 e, IFRS 12 B13 d
ifrs-full	Reversal of impairment loss (impairment loss) recognised in profit or loss	X, duration, debit	IAS 1 99
ifrs-full	Other expenses	X, duration, debit	IAS 1 102, IAS 1 99
ifrs-full	Other gains (losses)	X, duration, credit	IAS 1 103, IAS 1 102
ifrs-full	Insurance service expenses from insurance contracts issued	X, duration, debit	Effective 2021-01-01 IFRS 17 80 a, Effective 2021-01-01 IAS 1 82 ab
ifrs-full	Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X, duration, credit	Effective 2021-01-01 IFRS 17 86, Effective 2021-01-01 IAS 1 82 ac
ifrs-full	Profit (loss) from operating activities	X, duration, credit	IAS 1 85, IAS 32 IE33
ifrs-full	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X, duration, credit	IFRIC 17 15
ifrs-full	Gains (losses) on net monetary position	X, duration, credit	IAS 29 9
ifrs-full	Gain (loss) arising from derecognition of financial assets measured at amortised cost	X, duration, credit	IAS 1 82 aa
ifrs-full	Finance income	X, duration, credit	IAS 1 85
ifrs-full	Finance costs	X, duration, debit	IAS 1 82 b
ifrs-full	Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	X, duration, debit	IAS 1 82 ba
ifrs-full	Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X, duration, credit	Effective 2021-01-01 IFRS 17 80 b, Effective 2021-01-01 IAS 1 82 bb
ifrs-full	Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 82 bc, Effective 2021-01-01 IFRS 17 82
ifrs-full	Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
ifrs-full	Other income (expense) from subsidiaries, jointly controlled entities and associates	X, duration, credit	IAS 1 85
ifrs-full	Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X, duration, credit	IAS 1 82 ca
cipc-ca	Other fair value gains (losses)	X, duration	
ifrs-full	Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X, duration, credit	IAS 1 82 cb
ifrs-full	Hedging gains (losses) for hedge of group of items with offsetting risk positions	X, duration, credit	IFRS 9 6.6.4, IFRS 7 24C b vi
cipc-ca	Profit (loss) before direct and indirect tax	X, duration, credit	
cipc-ca	Indirect tax	X, duration, debit	
ifrs-full	Profit (loss) before tax	X, duration, credit	IAS 1 103, IFRS 8 28 b, IFRS 8 23, IAS 1 102, IFRS 5 33 b i
ifrs-full	Tax income (expense)	X, duration, debit	IAS 12 81 c ii, IAS 1 82 d, IAS 26 35 b viii, IFRS 12 B13 g, IFRS 8 23 h, IAS 12 79, IAS 12 81 c i
ifrs-full	Profit (loss) from continuing operations	X, duration, credit	IFRS 8 28 b, IAS 1 81A a, IFRS 8 23, IFRS 12 B12 b vi
ifrs-full	Profit (loss) from discontinued operations	X, duration, credit	IAS 1 98 e, IAS 1 82 ea, IFRS 12 B12 b vii, IFRS 5 33 a
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4
ifrs-full	Profit (loss), attributable to [abstract]	abstract	
ifrs-full	Profit (loss), attributable to owners of parent	X, duration, credit	IAS 1 81B a ii
ifrs-full	Profit (loss), attributable to non-controlling interests	X, duration, credit	IAS 1 81B a i, IFRS 12 12 e
cipc-ca	Profit (loss) attributable to contingent convertible securities	X, duration, credit	
cipc-ca	Profit (loss) attributable to preference shares	X, duration, credit	
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4
ifrs-full	Earnings per share [text block]	text block	IAS 33 66
ifrs-full	Earnings per share [abstract]	abstract	
ifrs-full	Earnings per share [table]	table	IAS 33 66
ifrs-full	Classes of ordinary shares [axis]	axis	IAS 33 66
ifrs-full	Ordinary shares [member]	member	IAS 1 79 a, IAS 33 66
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4
ifrs-full	Earnings per share [line items]	abstract	
ifrs-full	Basic earnings per share [abstract]	abstract	
ifrs-full	Basic earnings (loss) per share from continuing operations	X, duration	IAS 33 66
ifrs-full	Basic earnings (loss) per share from discontinued operations	X, duration	IAS 33 68

ifrs-full	Total basic earnings (loss) per share	X, duration	IAS 33 66
ifrs-full	Diluted earnings per share [abstract]	abstract	
ifrs-full	Diluted earnings (loss) per share from continuing operations	X, duration	IAS 33 66
ifrs-full	Diluted earnings (loss) per share from discontinued operations	X, duration	IAS 33 68
ifrs-full	Total diluted earnings (loss) per share	X, duration	IAS 33 66

[410.000] Statement of comprehensive income, OCI components presented net of tax			
Prefix	Label	Type	References
cipc-ca	Statement of comprehensive income [text block]	text block	
ifrs-full	Statement of comprehensive income [abstract]	abstract	
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Other comprehensive income [abstract]	abstract	
ifrs-full	Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]	abstract	
ifrs-full	Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, gains (losses) on revaluation	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X, duration, credit	IAS 1 91 a, IAS 1 7
ifrs-full	Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X, duration, credit	IAS 1 91 a, IAS 1 7
ifrs-full	Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 91 a, Effective 2021-01-01 IAS 1 7, Effective 2021-01-01 IFRS 17 90
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A
ifrs-full	Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A, IAS 1 IG6
ifrs-full	Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]	abstract	
ifrs-full	Exchange differences on translation [abstract]	abstract	
ifrs-full	Gains (losses) on exchange differences on translation, net of tax	X, duration, credit	IAS 1 91 a
ifrs-full	Reclassification adjustments on exchange differences on translation, net of tax	X, duration, debit	IAS 21 48, IAS 1 92
ifrs-full	Other comprehensive income, net of tax, exchange differences on translation	X, duration, credit	IAS 1 91 a, IAS 1 7
cipc-ca	Exchange differences on translating foreign operations	X, duration, credit	
ifrs-full	Available-for-sale financial assets [abstract]	abstract	
ifrs-full	Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X, duration, credit	Expiry date 2021-01-01 IAS 1 91 a, Expiry date 2021-01-01 IFRS 7 20 a ii
ifrs-full	Reclassification adjustments on available-for-sale financial assets, net of tax	X, duration, debit	Expiry date 2021-01-01 IAS 1 92, Expiry date 2021-01-01 IFRS 7 20 a ii
ifrs-full	Other comprehensive income, net of tax, available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IAS 1 7, Expiry date 2021-01-01 IAS 1 91 a
cipc-ca	Fair value gains arising during the reporting period fair value through other comprehensive income	X, duration, credit	
cipc-ca	Deferred tax fair value through other comprehensive income	X, duration, credit	
ifrs-full	Cash flow hedges [abstract]	abstract	
ifrs-full	Gains (losses) on cash flow hedges, net of tax	X, duration, credit	Expiry date 2021-01-01 IFRS 7 23 c, IAS 1 91 a, IFRS 7 24C b i, IFRS 7 24E a
ifrs-full	Reclassification adjustments on cash flow hedges, net of tax	X, duration, debit	IFRS 7 24E a, IAS 1 92, IFRS 7 24C b iv, Expiry date 2021-01-01 IFRS 7 23 d
ifrs-full	Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	X, duration, debit	Expiry date 2021-01-01 IFRS 7 23 e
ifrs-full	Other comprehensive income, net of tax, cash flow hedges	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Hedges of net investment in foreign operations [abstract]	abstract	
ifrs-full	Gains (losses) on hedges of net investments in foreign operations, net of tax	X, duration, credit	IFRS 9 6.5.13 a, IAS 1 91 a, IFRS 7 24E a, IFRS 7 24C b i, IAS 39 102 a
ifrs-full	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X, duration, debit	IFRS 7 24E a, IFRS 7 24C b iv, IFRS 9 6.5.14, IAS 1 92, IAS 39 102
ifrs-full	Other comprehensive income, net of tax, hedges of net investments in foreign operations	X, duration, credit	IFRS 9 6.5.13 a, IAS 39 102 a, IAS 1 91 a
ifrs-full	Change in value of time value of options [abstract]	abstract	
ifrs-full	Gains (losses) on change in value of time value of options, net of tax	X, duration, credit	IAS 1 91 a
ifrs-full	Reclassification adjustments on change in value of time value of options, net of tax	X, duration, debit	IAS 1 92
ifrs-full	Other comprehensive income, net of tax, change in value of time value of options	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Change in value of forward elements of forward contracts [abstract]	abstract	

ifrs-full	Gains (losses) on change in value of forward elements of forward contracts, net of tax	X, duration, credit	IAS 1 91 a
ifrs-full	Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	X, duration, debit	IAS 1 92
ifrs-full	Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Change in value of foreign currency basis spreads [abstract]	abstract	
ifrs-full	Gains (losses) on change in value of foreign currency basis spreads, net of tax	X, duration, credit	IAS 1 91 a
ifrs-full	Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	X, duration, debit	IAS 1 92
ifrs-full	Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X, duration, credit	IAS 1 91 a, IAS 1 7
ifrs-full	Financial assets measured at fair value through other comprehensive income [abstract]	abstract	
ifrs-full	Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	X, duration, credit	IAS 1 91 a
ifrs-full	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	X, duration, debit	IAS 1 92
ifrs-full	Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	X, duration, debit	IFRS 9 5.6.5
ifrs-full	Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]	abstract	
ifrs-full	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax	X, duration, credit	Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IFRS 17 80 b, Effective 2021-01-01 IAS 1 91 a
ifrs-full	Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax	X, duration, debit	Effective 2021-01-01 IAS 1 92, Effective 2021-01-01 IFRS 17 91 a, Effective 2021-01-01 IFRS 17 B135 a
ifrs-full	Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 7, Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IAS 1 91 a
ifrs-full	Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]	abstract	
ifrs-full	Finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	X, duration, credit	Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IFRS 17 82, Effective 2021-01-01 IAS 1 91 a
ifrs-full	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	X, duration, debit	Effective 2021-01-01 IAS 1 92, Effective 2021-01-01 IFRS 17 91 a, Effective 2021-01-01 IFRS 17 82, Effective 2021-01-01 IFRS 17 B135 a
ifrs-full	Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X, duration, credit	Effective 2021-01-01 IFRS 17 82, Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IAS 1 91 a, Effective 2021-01-01 IAS 1 7
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A
ifrs-full	Total other comprehensive income that will be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A, IAS 1 IG6
ifrs-full	Total other comprehensive income	X, duration, credit	IFRS 12 B12 b viii, IAS 1 91 a, IAS 1 106 d ii, IAS 1 81A b
ifrs-full	Total comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
ifrs-full	Comprehensive income attributable to [abstract]	abstract	
ifrs-full	Comprehensive income, attributable to owners of parent	X, duration, credit	IAS 1 81B b ii, IAS 1 106 a
ifrs-full	Comprehensive income, attributable to non-controlling interests	X, duration, credit	IAS 1 106 a, IAS 1 81B b i
cipc-ca	Comprehensive income attributable to contingent convertible securities	X, duration, credit	
cipc-ca	Comprehensive income attributable to preference shares	X, duration, credit	
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[420.000] Statement of comprehensive income, OCI components presented before tax

Prefix	Label	Type	References
cipc-ca	Statement of comprehensive income [text block]	text block	
ifrs-full	Statement of comprehensive income [abstract]	abstract	
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Other comprehensive income [abstract]	abstract	
ifrs-full	Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]	abstract	
ifrs-full	Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X, duration, credit	IAS 1 91 b, IFRS 7 20 a vii, IAS 1 7

ifrs-full	Other comprehensive income, before tax, gains (losses) on revaluation	X, duration, credit	IAS 1 7, IAS 1 91 b
ifrs-full	Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X, duration, credit	IAS 1 91 b, IAS 1 7
ifrs-full	Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	X, duration, credit	IAS 1 91 b, IAS 1 7
ifrs-full	Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X, duration, credit	IAS 1 91 b, IAS 1 7
ifrs-full	Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 7, Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IAS 1 91 b
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A
ifrs-full	Total other comprehensive income that will not be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A, IAS 1 IG6
ifrs-full	Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]	abstract	
ifrs-full	Exchange differences on translation [abstract]	abstract	
ifrs-full	Gains (losses) on exchange differences on translation, before tax	X, duration, credit	IAS 1 91 b
ifrs-full	Reclassification adjustments on exchange differences on translation, before tax	X, duration, debit	IAS 1 92, IAS 21 48
ifrs-full	Other comprehensive income, before tax, exchange differences on translation	X, duration, credit	IAS 1 7, IAS 1 91 b
ifrs-full	Available-for-sale financial assets [abstract]	abstract	
ifrs-full	Gains (losses) on remeasuring available-for-sale financial assets, before tax	X, duration, credit	Expiry date 2021-01-01 IAS 1 91 b, Expiry date 2021-01-01 IFRS 7 20 a ii
ifrs-full	Reclassification adjustments on available-for-sale financial assets, before tax	X, duration, debit	Expiry date 2021-01-01 IAS 1 92, Expiry date 2021-01-01 IFRS 7 20 a ii
ifrs-full	Other comprehensive income, before tax, available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IAS 1 91 b, Expiry date 2021-01-01 IAS 1 7
cipc-ca	Fair value gains arising during the reporting period fair value through other comprehensive income	X, duration, credit	
cipc-ca	Deferred tax fair value through other comprehensive income	X, duration, credit	
ifrs-full	Cash flow hedges [abstract]	abstract	
ifrs-full	Gains (losses) on cash flow hedges, before tax	X, duration, credit	Expiry date 2021-01-01 IFRS 7 23 c, IAS 1 91 b
ifrs-full	Reclassification adjustments on cash flow hedges, before tax	X, duration, debit	Expiry date 2021-01-01 IFRS 7 23 d, IAS 1 92
ifrs-full	Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, before tax	X, duration, debit	Expiry date 2021-01-01 IFRS 7 23 e
ifrs-full	Other comprehensive income, before tax, cash flow hedges	X, duration, credit	IAS 1 7, IAS 1 91 b
ifrs-full	Hedges of net investment in foreign operations [abstract]	abstract	
ifrs-full	Gains (losses) on hedges of net investments in foreign operations, before tax	X, duration, credit	IAS 39 102 a, IAS 1 91 b, IFRS 9 6.5.13 a
ifrs-full	Reclassification adjustments on hedges of net investments in foreign operations, before tax	X, duration, debit	IAS 39 102, IFRS 9 6.5.14, IAS 1 92
ifrs-full	Other comprehensive income, before tax, hedges of net investments in foreign operations	X, duration, credit	IAS 39 102 a, IAS 1 91 b, IFRS 9 6.5.13 a
ifrs-full	Change in value of time value of options [abstract]	abstract	
ifrs-full	Gains (losses) on change in value of time value of options, before tax	X, duration, credit	IAS 1 91 b
ifrs-full	Reclassification adjustments on change in value of time value of options, before tax	X, duration, debit	IAS 1 92
ifrs-full	Other comprehensive income, before tax, change in value of time value of options	X, duration, credit	IAS 1 91 b, IAS 1 7
ifrs-full	Change in value of forward elements of forward contracts [abstract]	abstract	
ifrs-full	Gains (losses) on change in value of forward elements of forward contracts, before tax	X, duration, credit	IAS 1 91 b
ifrs-full	Reclassification adjustments on change in value of forward elements of forward contracts, before tax	X, duration, debit	IAS 1 92
ifrs-full	Other comprehensive income, before tax, change in value of forward elements of forward contracts	X, duration, credit	IAS 1 91 b, IAS 1 7
ifrs-full	Change in value of foreign currency basis spreads [abstract]	abstract	
ifrs-full	Gains (losses) on change in value of foreign currency basis spreads, before tax	X, duration, credit	IAS 1 91 b
ifrs-full	Reclassification adjustments on change in value of foreign currency basis spreads, before tax	X, duration, debit	IAS 1 92
ifrs-full	Other comprehensive income, before tax, change in value of foreign currency basis spreads	X, duration, credit	IAS 1 91 b, IAS 1 7
ifrs-full	Financial assets measured at fair value through other comprehensive income [abstract]	abstract	
ifrs-full	Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X, duration, credit	IAS 1 91 b, IFRS 7 20 a viii
ifrs-full	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	X, duration, debit	IAS 1 92, IFRS 7 20 a viii
ifrs-full	Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, before tax	X, duration, debit	IFRS 9 5.6.5
ifrs-full	Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X, duration, credit	IAS 1 91 b, IFRS 7 20 a viii, IAS 1 7
ifrs-full	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]	abstract	
ifrs-full	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax	X, duration, credit	Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IFRS 17 80 b, Effective 2021-01-01 IAS 1 91 b

ifrs-full	Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax	X, duration, debit	Effective 2021-01-01 IFRS 17 91 a, Effective 2021-01-01 IAS 1 92, Effective 2021-01-01 IFRS 17 B135 a
ifrs-full	Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 91 b, Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IAS 1 7
ifrs-full	Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]	abstract	
ifrs-full	Finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	X, duration, credit	Effective 2021-01-01 IAS 1 91 b, Effective 2021-01-01 IFRS 17 82, Effective 2021-01-01 IFRS 17 90
ifrs-full	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	X, duration, debit	Effective 2021-01-01 IFRS 17 82, Effective 2021-01-01 IAS 1 92, Effective 2021-01-01 IFRS 17 91 a, Effective 2021-01-01 IFRS 17 B135 a
ifrs-full	Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X, duration, credit	Effective 2021-01-01 IFRS 17 82, Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IAS 1 7, Effective 2021-01-01 IAS 1 91 b
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A
ifrs-full	Total other comprehensive income that will be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A, IAS 1 IG6
ifrs-full	Total other comprehensive income, before tax	X, duration, credit	IAS 1 91 b
ifrs-full	Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]	abstract	
ifrs-full	Income tax relating to investments in equity instruments included in other comprehensive income	X, duration, debit	IAS 12 81 ab, IAS 1 90
ifrs-full	Income tax relating to changes in revaluation surplus included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	X, duration, debit	IAS 12 81 ab, IAS 1 90
ifrs-full	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	X, duration, debit	IAS 12 81 ab, IAS 1 90
ifrs-full	Income tax relating to hedges of investments in equity instruments included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	X, duration, debit	Effective 2021-01-01 IAS 12 81 ab, Effective 2021-01-01 IAS 1 90, Effective 2021-01-01 IFRS 17 90
ifrs-full	Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	X, duration, debit	IAS 1 91
ifrs-full	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	X, duration, debit	IAS 1 91
ifrs-full	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]	abstract	
ifrs-full	Income tax relating to exchange differences on translation included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to available-for-sale financial assets included in other comprehensive income	X, duration, debit	Expiry date 2021-01-01 IAS 1 90, Expiry date 2021-01-01 IAS 12 81 ab
ifrs-full	Income tax relating to cash flow hedges included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to change in value of time value of options included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income	X, duration, debit	IAS 12 81 ab, IAS 1 90
ifrs-full	Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	X, duration, debit	Effective 2021-01-01 IAS 1 90, Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IAS 12 81 ab
ifrs-full	Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	X, duration, debit	Effective 2021-01-01 IFRS 17 82, Effective 2021-01-01 IAS 12 81 ab, Effective 2021-01-01 IAS 1 90, Effective 2021-01-01 IFRS 17 90
ifrs-full	Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X, duration, debit	IAS 1 91
ifrs-full	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	X, duration, debit	IAS 1 91
ifrs-full	Total other comprehensive income	X, duration, credit	IFRS 12 B12 b viii, IAS 1 91 a, IAS 1 106 d ii, IAS 1 81A b
ifrs-full	Total comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
ifrs-full	Comprehensive income attributable to [abstract]	abstract	
ifrs-full	Comprehensive income, attributable to owners of parent	X, duration, credit	IAS 1 81B b ii, IAS 1 106 a
ifrs-full	Comprehensive income, attributable to non-controlling interests	X, duration, credit	IAS 1 106 a, IAS 1 81B b i
cipc-ca	Comprehensive income attributable to contingent convertible securities	X, duration, credit	
cipc-ca	Comprehensive income attributable to preference shares	X, duration, credit	
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[510.000] Statement of cash flows, direct method

Prefix	Label	Type	References
cipc-ca	Statement of cash flows [text block]	text block	
ifrs-full	Statement of cash flows [abstract]	abstract	
ifrs-full	Cash flows from (used in) operating activities [abstract]	abstract	
ifrs-full	Classes of cash receipts from operating activities [abstract]	abstract	
ifrs-full	Receipts from sales of goods and rendering of services	X, duration, debit	IAS 7 14 a
ifrs-full	Receipts from royalties, fees, commissions and other revenue	X, duration, debit	IAS 7 14 b
ifrs-full	Receipts from contracts held for dealing or trading purposes	X, duration, debit	IAS 7 14 g
ifrs-full	Receipts from premiums and claims, annuities and other policy benefits	X, duration, debit	Expiry date 2021-01-01 IAS 7 14 e
ifrs-full	Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	X, duration, debit	IAS 7 14
ifrs-full	Other cash receipts from operating activities	X, duration, debit	IAS 7 14
ifrs-full	Classes of cash payments from operating activities [abstract]	abstract	
ifrs-full	Payments to suppliers for goods and services	X, duration, credit	IAS 7 14 c
ifrs-full	Payments from contracts held for dealing or trading purpose	X, duration, credit	IAS 7 14 g
ifrs-full	Payments to and on behalf of employees	X, duration, credit	IAS 7 14 d
ifrs-full	Payments for premiums and claims, annuities and other policy benefits	X, duration, credit	Expiry date 2021-01-01 IAS 7 14 e
ifrs-full	Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	X, duration, credit	IAS 7 14
ifrs-full	Other cash payments from operating activities	X, duration, credit	IAS 7 14
cipc-ca	Net increase (decrease) in loans and advances to banks and customers	X, duration, debit	
cipc-ca	Net increase (decrease) in reverse repurchase agreements and other similar lending	X, duration, credit	
cipc-ca	Net increase (decrease) in deposits and debt securities in issue	X, duration, debit	
cipc-ca	Net increase (decrease) in repurchase agreements and other similar borrowings	X, duration, debit	
cipc-ca	Net increase (decrease) in derivative financial instruments	X, duration, debit	
cipc-ca	Net increase (decrease) in trading assets	X, duration, debit	
cipc-ca	Net increase (decrease) in trading liabilities	X, duration, credit	
ifrs-full	Net cash flows from (used in) operations	X, duration	IAS 7 20, IAS 7 A Statement of cash flows for an entity other than a financial institution
ifrs-full	Dividends paid	X, duration, credit	IAS 7 31
ifrs-full	Dividends received	X, duration, debit	IAS 7 31
ifrs-full	Interest paid	X, duration, credit	IAS 7 31
ifrs-full	Interest received	X, duration, debit	IAS 7 31
ifrs-full	Income taxes refund (paid)	X, duration, credit	IAS 7 14 f, IAS 7 35
ifrs-full	Other inflows (outflows) of cash	X, duration, debit	IAS 7 14
ifrs-full	Net cash flows from (used in) operating activities	X, duration	IAS 7 50 d, IAS 7 10
ifrs-full	Cash flows from (used in) investing activities [abstract]	abstract	
ifrs-full	Cash flows from losing control of subsidiaries or other businesses	X, duration, debit	IAS 7 39
ifrs-full	Cash flows used in obtaining control of subsidiaries or other businesses	X, duration, credit	IAS 7 39
ifrs-full	Other cash receipts from sales of equity or debt instruments of other entities	X, duration, debit	IAS 7 16 d
ifrs-full	Other cash payments to acquire equity or debt instruments of other entities	X, duration, credit	IAS 7 16 c
ifrs-full	Other cash receipts from sales of interests in joint ventures	X, duration, debit	IAS 7 16 d
ifrs-full	Other cash payments to acquire interests in joint ventures	X, duration, credit	IAS 7 16 c
ifrs-full	Proceeds from sales of property, plant and equipment	X, duration, debit	IAS 7 16 b
ifrs-full	Purchase of property, plant and equipment	X, duration, credit	IAS 7 16 a
ifrs-full	Proceeds from sales of intangible assets	X, duration, debit	IAS 7 16 b
ifrs-full	Purchase of intangible assets	X, duration, credit	IAS 7 16 a
ifrs-full	Proceeds from sales of other long-term assets	X, duration, debit	IAS 7 16 b
ifrs-full	Purchase of other long-term assets	X, duration, credit	IAS 7 16 a
ifrs-full	Proceeds from government grants	X, duration, debit	IAS 20 28
ifrs-full	Cash advances and loans made to other parties	X, duration, credit	IAS 7 16 e
ifrs-full	Cash receipts from repayment of advances and loans made to other parties	X, duration, debit	IAS 7 16 f
cipc-ca	Repayments by related parties	X, duration, debit	
cipc-ca	Repayments to related parties	X, duration, credit	
ifrs-full	Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X, duration, credit	IAS 7 16 g
ifrs-full	Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X, duration, debit	IAS 7 16 h
ifrs-full	Dividends received	X, duration, debit	IAS 7 31
ifrs-full	Interest paid	X, duration, credit	IAS 7 31
ifrs-full	Interest received	X, duration, debit	IAS 7 31
ifrs-full	Income taxes refund (paid)	X, duration, credit	IAS 7 14 f, IAS 7 35
ifrs-full	Other inflows (outflows) of cash	X, duration, debit	IAS 7 21

ifrs-full	Net cash flows from (used in) investing activities	X, duration, debit	IAS 7 10, IAS 7 50 d
ifrs-full	Cash flows from (used in) financing activities [abstract]	abstract	
cipc-ca	Increase in finance sourced from related parties	X, duration, debit	
cipc-ca	Repayment of finance sourced from related parties	X, duration, credit	
ifrs-full	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X, duration, debit	IAS 7 42A, IAS 7 42B
ifrs-full	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	X, duration, credit	IAS 7 42A, IAS 7 42B
ifrs-full	Proceeds from issuing shares	X, duration, debit	IAS 7 17 a
ifrs-full	Proceeds from issuing other equity instruments	X, duration, debit	IAS 7 17 a
ifrs-full	Payments to acquire or redeem entity's shares	X, duration, credit	IAS 7 17 b
ifrs-full	Payments of other equity instruments	X, duration, credit	IAS 7 17
ifrs-full	Proceeds from borrowings	X, duration, debit	IAS 7 17 c
cipc-ca	Issuance of subordinated debt	X, duration, debit	
cipc-ca	Redemption of subordinated debt	X, duration, credit	
cipc-ca	Settlement of BEE transaction	X, duration, credit	
cipc-ca	Equity transactions with non-controlling interests	X, duration	
ifrs-full	Repayments of borrowings	X, duration, credit	IAS 7 17 d
ifrs-full	Payments of lease liabilities	X, duration, credit	IAS 7 17 e
ifrs-full	Proceeds from government grants	X, duration, debit	IAS 20 28
ifrs-full	Dividends paid	X, duration, credit	IAS 7 31
ifrs-full	Interest paid	X, duration, credit	IAS 7 31
ifrs-full	Income taxes refund (paid)	X, duration, credit	IAS 7 35, IAS 7 14 f
ifrs-full	Other inflows (outflows) of cash	X, duration, debit	IAS 7 21
ifrs-full	Net cash flows from (used in) financing activities	X, duration, debit	IAS 7 50 d, IAS 7 10
ifrs-full	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X, duration, debit	IAS 7 45
ifrs-full	Effect of exchange rate changes on cash and cash equivalents [abstract]	abstract	
ifrs-full	Effect of exchange rate changes on cash and cash equivalents	X, duration, debit	IAS 7 25, IAS 7 28
ifrs-full	Net increase (decrease) in cash and cash equivalents	X, duration, debit	IAS 7 45
ifrs-full	Cash and cash equivalents at beginning of period	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
ifrs-full	Cash and cash equivalents at end of period	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[520.000] Statement of cash flows, indirect method

Prefix	Label	Type	References
cipc-ca	Statement of cash flows [text block]	text block	
ifrs-full	Statement of cash flows [abstract]	abstract	
ifrs-full	Cash flows from (used in) operating activities [abstract]	abstract	
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Adjustments to reconcile profit (loss) [abstract]	abstract	
ifrs-full	Adjustments for income tax expense	X, duration, debit	IAS 7 35
ifrs-full	Adjustments for finance costs	X, duration, debit	IAS 7 20 c
cipc-ca	Net increase (decrease) in loans and advances to banks and customers	X, duration, debit	
cipc-ca	Net increase (decrease) in reverse repurchase agreements and other similar lending	X, duration, credit	
cipc-ca	Net increase (decrease) in deposits and debt securities in issue	X, duration, debit	
cipc-ca	Net increase (decrease) in repurchase agreements and other similar borrowings	X, duration, debit	
cipc-ca	Net increase (decrease) in derivative financial instruments	X, duration, debit	
cipc-ca	Net increase (decrease) in trading assets	X, duration, debit	
cipc-ca	Net increase (decrease) in trading liabilities	X, duration, credit	
ifrs-full	Adjustments for decrease (increase) in inventories	X, duration, debit	IAS 7 20 a
ifrs-full	Adjustments for decrease (increase) in trade accounts receivable	X, duration, debit	IAS 7 20 a
ifrs-full	Adjustments for decrease (increase) in other operating receivables	X, duration, debit	IAS 7 20 a
ifrs-full	Adjustments for increase (decrease) in trade accounts payable	X, duration, debit	IAS 7 20 a
ifrs-full	Adjustments for increase (decrease) in other operating payables	X, duration, debit	IAS 7 20 a
ifrs-full	Adjustments for depreciation and amortisation expense	X, duration, debit	IAS 7 20 b
ifrs-full	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IAS 7 20 b
ifrs-full	Adjustments for provisions	X, duration, debit	IAS 7 20 b
ifrs-full	Adjustments for unrealised foreign exchange losses (gains)	X, duration, debit	IAS 7 20 b

ifrs-full	Adjustments for share-based payments	X, duration, debit	IAS 7 20 b
ifrs-full	Adjustments for fair value losses (gains)	X, duration, debit	IAS 7 20 b
ifrs-full	Adjustments for undistributed profits of associates	X, duration, credit	IAS 7 20 b
ifrs-full	Other adjustments for non-cash items	X, duration, debit	IAS 7 20 b
ifrs-full	Adjustments for losses (gains) on disposal of non-current assets	X, duration, debit	IAS 7 14
ifrs-full	Other adjustments for which cash effects are investing or financing cash flow	X, duration, debit	IAS 7 20 c
ifrs-full	Other adjustments to reconcile profit (loss)	X, duration, debit	IAS 7 20
ifrs-full	Total adjustments to reconcile profit (loss)	X, duration, debit	IAS 7 20
ifrs-full	Net cash flows from (used in) operations	X, duration	IAS 7 20, IAS 7 A Statement of cash flows for an entity other than a financial institution
ifrs-full	Dividends paid	X, duration, credit	IAS 7 31
ifrs-full	Dividends received	X, duration, debit	IAS 7 31
ifrs-full	Interest paid	X, duration, credit	IAS 7 31
ifrs-full	Interest received	X, duration, debit	IAS 7 31
ifrs-full	Income taxes refund (paid)	X, duration, credit	IAS 7 14 f, IAS 7 35
ifrs-full	Other inflows (outflows) of cash	X, duration, debit	IAS 7 14
ifrs-full	Net cash flows from (used in) operating activities	X, duration	IAS 7 50 d, IAS 7 10
ifrs-full	Cash flows from (used in) investing activities [abstract]	abstract	
ifrs-full	Cash flows from losing control of subsidiaries or other businesses	X, duration, debit	IAS 7 39
ifrs-full	Cash flows used in obtaining control of subsidiaries or other businesses	X, duration, credit	IAS 7 39
ifrs-full	Other cash receipts from sales of equity or debt instruments of other entities	X, duration, debit	IAS 7 16 d
ifrs-full	Other cash payments to acquire equity or debt instruments of other entities	X, duration, credit	IAS 7 16 c
ifrs-full	Other cash receipts from sales of interests in joint ventures	X, duration, debit	IAS 7 16 d
ifrs-full	Other cash payments to acquire interests in joint ventures	X, duration, credit	IAS 7 16 c
ifrs-full	Proceeds from sales of property, plant and equipment	X, duration, debit	IAS 7 16 b
ifrs-full	Purchase of property, plant and equipment	X, duration, credit	IAS 7 16 a
ifrs-full	Proceeds from sales of intangible assets	X, duration, debit	IAS 7 16 b
ifrs-full	Purchase of intangible assets	X, duration, credit	IAS 7 16 a
ifrs-full	Proceeds from sales of other long-term assets	X, duration, debit	IAS 7 16 b
ifrs-full	Purchase of other long-term assets	X, duration, credit	IAS 7 16 a
ifrs-full	Proceeds from government grants	X, duration, debit	IAS 20 28
ifrs-full	Cash advances and loans made to other parties	X, duration, credit	IAS 7 16 e
cipc-ca	Repayments by related parties	X, duration, debit	
cipc-ca	Repayments to related parties	X, duration, credit	
ifrs-full	Cash receipts from repayment of advances and loans made to other parties	X, duration, debit	IAS 7 16 f
ifrs-full	Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X, duration, credit	IAS 7 16 g
ifrs-full	Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X, duration, debit	IAS 7 16 h
ifrs-full	Dividends received	X, duration, debit	IAS 7 31
ifrs-full	Interest paid	X, duration, credit	IAS 7 31
ifrs-full	Interest received	X, duration, debit	IAS 7 31
ifrs-full	Income taxes refund (paid)	X, duration, credit	IAS 7 14 f, IAS 7 35
ifrs-full	Other inflows (outflows) of cash	X, duration, debit	IAS 7 21
ifrs-full	Net cash flows from (used in) investing activities	X, duration, debit	IAS 7 10, IAS 7 50 d
ifrs-full	Cash flows from (used in) financing activities [abstract]	abstract	
cipc-ca	Increase in finance sourced from related parties	X, duration, debit	
cipc-ca	Repayment of finance sourced from related parties	X, duration, credit	
ifrs-full	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X, duration, debit	IAS 7 42A, IAS 7 42B
ifrs-full	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	X, duration, credit	IAS 7 42A, IAS 7 42B
ifrs-full	Proceeds from issuing shares	X, duration, debit	IAS 7 17 a
ifrs-full	Proceeds from issuing other equity instruments	X, duration, debit	IAS 7 17 a
ifrs-full	Payments to acquire or redeem entity's shares	X, duration, credit	IAS 7 17 b
ifrs-full	Payments of other equity instruments	X, duration, credit	IAS 7 17
ifrs-full	Proceeds from borrowings	X, duration, debit	IAS 7 17 c
cipc-ca	Issuance of subordinated debt	X, duration, debit	
cipc-ca	Redemption of subordinated debt	X, duration, credit	
cipc-ca	Settlement of BEE transaction	X, duration, credit	
cipc-ca	Equity transactions with non-controlling interests	X, duration	
ifrs-full	Repayments of borrowings	X, duration, credit	IAS 7 17 d
ifrs-full	Payments of lease liabilities	X, duration, credit	IAS 7 17 e
ifrs-full	Proceeds from government grants	X, duration, debit	IAS 20 28
ifrs-full	Dividends paid	X, duration, credit	IAS 7 31
ifrs-full	Interest paid	X, duration, credit	IAS 7 31
ifrs-full	Income taxes refund (paid)	X, duration, credit	IAS 7 35, IAS 7 14 f

ifrs-full	Other inflows (outflows) of cash	X, duration, debit	IAS 7 21
ifrs-full	Net cash flows from (used in) financing activities	X, duration, debit	IAS 7 50 d, IAS 7 10
ifrs-full	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X, duration, debit	IAS 7 45
ifrs-full	Effect of exchange rate changes on cash and cash equivalents [abstract]	abstract	
ifrs-full	Effect of exchange rate changes on cash and cash equivalents	X, duration, debit	IAS 7 25, IAS 7 28
ifrs-full	Net increase (decrease) in cash and cash equivalents	X, duration, debit	IAS 7 45
ifrs-full	Cash and cash equivalents at beginning of period	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
ifrs-full	Cash and cash equivalents at end of period	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[610.000] Statement of changes in equity			
Prefix	Label	Type	References
cipc-ca	Statement of changes in equity [text block]	text block	
ifrs-full	Statement of changes in equity [abstract]	abstract	
ifrs-full	Statement of changes in equity [table]	table	IAS 1 106
ifrs-full	Components of equity [axis]	axis	IAS 1 106
ifrs-full	Equity [member]	member	IAS 1 106
ifrs-full	Equity attributable to owners of parent [member]	member	IAS 1 106
ifrs-full	Issued capital [member]	member	IAS 1 106
cipc-ca	Empowerment share reserve [member]	member	
cipc-ca	Regulatory statutory credit risk [member]	member	
cipc-ca	IFRS 9 transitional adjustment [member]	member	
cipc-ca	IFRS 15 transitional adjustment [member]	member	
cipc-ca	Deferred tax on share based payment transaction [member]	member	
cipc-ca	Share buy back [member]	member	
cipc-ca	Transfer of vested equity options [member]	member	
cipc-ca	Unincorporated property partnerships capital reductions and contributions [member]	member	
ifrs-full	Share premium [member]	member	IAS 1 106
ifrs-full	Treasury shares [member]	member	IAS 1 106
ifrs-full	Other equity interest [member]	member	IAS 1 106
ifrs-full	Other reserves [member]	member	IAS 1 106, IAS 1 79 b
ifrs-full	Revaluation surplus [member]	member	IAS 1 108, IAS 16 39, IFRS 1 IG10
ifrs-full	Reserve of exchange differences on translation [member]	member	IAS 1 108, IAS 21 52 b
ifrs-full	Reserve of cash flow hedges [member]	member	IFRS 9 6.5.11, IAS 1 108
ifrs-full	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1 108
ifrs-full	Reserve of change in value of time value of options [member]	member	IFRS 9 6.5.15, IAS 1 108
ifrs-full	Reserve of change in value of forward elements of forward contracts [member]	member	IFRS 9 6.5.16, IAS 1 108
ifrs-full	Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1 108, IFRS 9 6.5.16
ifrs-full	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1 108
ifrs-full	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1 108
ifrs-full	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1 108
ifrs-full	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1 108
ifrs-full	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1 108
ifrs-full	Reserve of share-based payments [member]	member	IAS 1 108
ifrs-full	Reserve of remeasurements of defined benefit plans [member]	member	IAS 1 108
ifrs-full	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 38, IFRS 5 Example 12
cipc-ca	Amount recognised in other comprehensive income and accumulated in equity relating to disposal of subsidiaries [member]	member	
ifrs-full	Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1 108
ifrs-full	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1 108
ifrs-full	Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1 108, Expiry date 2021-01-01 IFRS 4 IG58
ifrs-full	Reserve for equalisation [member]	member	Expiry date 2021-01-01 IFRS 4 IG58, Expiry date 2021-01-01 IAS 1 108
ifrs-full	Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4 IG22 f, Expiry date 2021-01-01 IAS 1 108, Expiry date 2021-01-01 IFRS 4 34 b
ifrs-full	Retained earnings [member]	member	IAS 1 108, IAS 1 106

ifrs-full	Non-controlling interests [member]	member	IAS 1 106
ifrs-full	Retrospective application and retrospective restatement [axis]	axis	IAS 8 29 c i, IAS 8 28 f i, IAS 1 106 b, IAS 8 49 b i
ifrs-full	Currently stated [member]	member	IAS 8 28 f i, IAS 8 49 b i, IAS 1 20 d, IAS 8 29 c i, IAS 1 106 b, Effective 2021-01-01 IFRS 17 113 b
ifrs-full	Previously stated [member]	member	IAS 8 29 c i, IAS 1 106 b, IAS 8 49 b i, IAS 8 28 f i
ifrs-full	Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 8 29 c i, IAS 8 49 b i, IAS 8 28 f i, IAS 1 106 b
ifrs-full	Increase (decrease) due to changes in accounting policy [member]	member	IAS 8 28 f i, IAS 8 29 c i
ifrs-full	Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8 28 g, IAS 8 28 f i
ifrs-full	Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8 29 d, IAS 8 29 c i
ifrs-full	Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8 49 c, IAS 8 49 b i
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4
ifrs-full	Statement of changes in equity [line items]	abstract	
ifrs-full	Equity at beginning of period	X, instant, credit	IAS 1 78 e, IFRS 13 93 a, IFRS 13 93 e, IFRS 13 93 b, IFRS 1 24 a, IAS 1 55, IFRS 1 32 a i
ifrs-full	Changes in equity [abstract]	abstract	
ifrs-full	Comprehensive income [abstract]	abstract	
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e IFRS 12 B12 b viii, IAS 1 91 a, IAS 1 106 d ii, IAS 1 81A b
ifrs-full	Other comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
ifrs-full	Total comprehensive income	X, duration, credit	IAS 1 106 d iii
ifrs-full	Issue of equity	X, duration, credit	IAS 1 107
ifrs-full	Dividends recognised as distributions to owners	X, duration, debit	IAS 1 106 d iii
ifrs-full	Increase through other contributions by owners, equity	X, duration, credit	IAS 1 106 d iii
ifrs-full	Decrease through other distributions to owners, equity	X, duration, debit	IAS 1 106 d
ifrs-full	Increase (decrease) through other changes, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Increase (decrease) through treasury share transactions, equity	X, duration, credit	IAS 1 106 d iii
ifrs-full	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X, duration, credit	IAS 1 106 d iii
ifrs-full	Increase (decrease) through share-based payment transactions, equity	X, duration, credit	IFRS 9 6.5.11 d i, IFRS 7 24E a
ifrs-full	Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	X, duration, debit	IFRS 9 6.5.15 b i
ifrs-full	Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	X, duration, debit	IFRS 9 6.5.16
ifrs-full	Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	X, duration, debit	IFRS 9 6.5.16
ifrs-full	Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	X, duration, debit	IAS 1 106 d
ifrs-full	Total increase (decrease) in equity	X, duration, credit	IAS 1 78 e, IFRS 13 93 a, IFRS 13 93 e, IFRS 13 93 b, IFRS 1 24 a, IAS 1 55, IFRS 1 32 a i
ifrs-full	Equity at end of period	X, instant, credit	

[700.000] Statement of changes in net assets available for benefits

Prefix	Label	Type	References
cipc-ca	Statement of changes in net assets available for benefits [text block]	text block	
ifrs-full	Statement of changes in net assets available for benefits [abstract]	abstract	
ifrs-full	Assets of benefit plan	X, instant, debit	IAS 26 35 a i
ifrs-full	Description of basis of valuation of assets available for benefits	string	IAS 26 35 a ii
ifrs-full	Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class or type of security	string	IAS 26 35 a iii
ifrs-full	Explanation of details of any investment in employer	string	IAS 26 35 a iv
ifrs-full	Liabilities other than actuarial present value of promised retirement benefits	X, instant, credit	IAS 26 35 a v
ifrs-full	Reconciliation of changes in net assets available for benefits [abstract]	abstract	
ifrs-full	Net assets available for benefits at beginning of period	X, instant, credit	IAS 26 35 a
ifrs-full	Changes in net assets available for benefits [abstract]	abstract	
ifrs-full	Employer contributions	X, duration, credit	IAS 26 35 b i
ifrs-full	Employee contributions	X, duration, credit	IAS 26 35 b ii
ifrs-full	Investment income	X, duration, credit	IAS 26 35 b iii, IAS 1 85
ifrs-full	Other income	X, duration, credit	IAS 1 102, IAS 26 35 b iv, IAS 1 103

ifrs-full	Benefits paid or payable	X, duration, debit	IAS 26 35 b v
ifrs-full	Administrative expenses	X, duration, debit	IAS 26 35 b vi, IAS 1 99, IAS 1 103
ifrs-full	Other expense	X, duration, debit	IAS 26 35 b vii, IAS 1 103, IAS 1 99
ifrs-full	Tax income (expense)	X, duration, debit	IAS 12 81 c ii, IAS 1 82 d, IAS 26 35 b viii, IFRS 12 B13 g, IFRS 8 23 h, IAS 12 79, IAS 12 81 c i
ifrs-full	Profit (loss) on disposal of investments and changes in value of investments	X, duration, credit	IAS 26 35 b ix
ifrs-full	Transfers from (to) other retirement benefit plans	X, duration, credit	IAS 26 35 b x
ifrs-full	Total increase (decrease) in net assets available for benefits	X, duration, credit	IAS 26 35 b
ifrs-full	Net assets available for benefits at end of period	X, instant, credit	IAS 26 35 a
ifrs-full	Description of funding policy	string	IAS 26 35 c
ifrs-full	Actuarial present value of promised retirement benefits	X, instant, credit	IAS 26 35 d
ifrs-full	Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	string	IAS 26 35 e
ifrs-full	Description of retirement benefit plan	string	IAS 26 36
ifrs-full	Names of employers and employee groups covered	string	IAS 26 36 a
ifrs-full	Number of participants of retirement benefit plan receiving benefits	X, duration	IAS 26 36 b
ifrs-full	Number of other participants of retirement benefit plan	X, duration	IAS 26 36 b
ifrs-full	Description of type of retirement benefit plan	string	IAS 26 36 c
ifrs-full	Explanation of whether participants contribute to retirement benefit plan	string	IAS 26 36 d
ifrs-full	Description of retirement benefits promised to participants	string	IAS 26 36 e
ifrs-full	Description of any retirement benefit plan termination terms	string	IAS 26 36 f
ifrs-full	Explanation of changes in description of retirement benefit plan	string	IAS 26 36 g
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[800.100] Subclassifications of assets, liabilities and equities			
Prefix	Label	Type	References
ifrs-full	Subclassifications of assets, liabilities and equities [abstract]	abstract	
ifrs-full	Property, plant and equipment [abstract]	abstract	
ifrs-full	Land and buildings [abstract]	abstract	
ifrs-full	Land	X, instant, debit	IAS 16 37 a
ifrs-full	Buildings	X, instant, debit	IAS 16 37
ifrs-full	Total land and buildings	X, instant, debit	IAS 16 37 b
ifrs-full	Machinery	X, instant, debit	IAS 16 37 c
ifrs-full	Vehicles [abstract]	abstract	
ifrs-full	Ships	X, instant, debit	IAS 16 37 d
ifrs-full	Aircraft	X, instant, debit	IAS 16 37 e
ifrs-full	Motor vehicles	X, instant, debit	IAS 16 37 f
ifrs-full	Total vehicles	X, instant, debit	IAS 16 37
ifrs-full	Fixtures and fittings	X, instant, debit	IAS 16 37 g
ifrs-full	Office equipment	X, instant, debit	IAS 16 37 h
ifrs-full	Bearer plants	X, instant, debit	IAS 16 37 i
ifrs-full	Tangible exploration and evaluation assets	X, instant, debit	IFRS 6 25
ifrs-full	Mining assets	X, instant, debit	IAS 16 37
ifrs-full	Oil and gas assets	X, instant, debit	IAS 16 37
ifrs-full	Construction in progress	X, instant, debit	IAS 16 37
ifrs-full	Owner-occupied property measured using investment property fair value model	X, instant, debit	Effective 2021-01-01 IAS 16 29B
ifrs-full	Other property, plant and equipment	X, instant, debit	IAS 16 37
ifrs-full	Total property, plant and equipment	X, instant, debit	IAS 16 73 e, IAS 1 54 a
ifrs-full	Intangible assets and goodwill [abstract]	abstract	
ifrs-full	Intangible assets other than goodwill [abstract]	abstract	
ifrs-full	Brand names	X, instant, debit	IAS 38 119 a
ifrs-full	Intangible exploration and evaluation assets	X, instant, debit	IAS 38 119, IFRS 6 25
ifrs-full	Mastheads and publishing titles	X, instant, debit	IAS 38 119 b
ifrs-full	Computer software	X, instant, debit	IAS 38 119 c
ifrs-full	Licences and franchises	X, instant, debit	IAS 38 119 d
ifrs-full	Copyrights, patents and other industrial property rights, service and operating rights	X, instant, debit	IAS 38 119 e
ifrs-full	Recipes, formulae, models, designs and prototypes	X, instant, debit	IAS 38 119 f
ifrs-full	Intangible assets under development	X, instant, debit	IAS 38 119 g
ifrs-full	Other intangible assets	X, instant, debit	IAS 38 119
ifrs-full	Total intangible assets other than goodwill	X, instant, debit	IAS 38 118 e, IAS 1 54 c
ifrs-full	Goodwill	X, instant, debit	IAS 1 54 c, IFRS 3 B67 d, IAS 36 134 a, IAS 36 135 a

ifrs-full	Total intangible assets and goodwill	X, instant, debit	IAS 1 55
ifrs-full	Investment property [abstract]	abstract	
ifrs-full	Investment property completed	X, instant, debit	IAS 1 112 c
ifrs-full	Investment property under construction or development	X, instant, debit	IAS 1 112 c
ifrs-full	Total investment property	X, instant, debit	IAS 40 76, IAS 40 79 d, IAS 1 54 b
ifrs-full	Investments in subsidiaries, joint ventures and associates [abstract]	abstract	
ifrs-full	Investments in subsidiaries	X, instant, debit	IAS 27 10
ifrs-full	Investments in joint ventures	X, instant, debit	IAS 27 10
ifrs-full	Investments in associates	X, instant, debit	IAS 27 10
ifrs-full	Total investments in subsidiaries, joint ventures and associates	X, instant, debit	IAS 27 10
ifrs-full	Investments accounted for using equity method [abstract]	abstract	
ifrs-full	Investments in associates accounted for using equity method	X, instant, debit	IAS 1 55
ifrs-full	Investments in joint ventures accounted for using equity method	X, instant, debit	IAS 1 55
ifrs-full	Total investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
ifrs-full	Trade and other non-current receivables [abstract]	abstract	
ifrs-full	Non-current trade receivables	X, instant, debit	IAS 1 78 b
ifrs-full	Non-current receivables due from related parties	X, instant, debit	IAS 1 78 b
ifrs-full	Non-current receivables due from associates	X, instant, debit	IAS 1 78 b
ifrs-full	Non-current receivables due from joint ventures	X, instant, debit	IAS 1 78 b
ifrs-full	Non-current prepayments and non-current accrued income [abstract]	abstract	
ifrs-full	Non-current prepayments	X, instant, debit	IAS 1 78 b
ifrs-full	Non-current lease prepayments	X, instant, debit	IAS 1 55
ifrs-full	Non-current accrued income	X, instant, debit	IAS 1 112 c
ifrs-full	Total non-current prepayments and non-current accrued income	X, instant, debit	IAS 1 112 c
ifrs-full	Non-current receivables from taxes other than income tax	X, instant, debit	IAS 1 78 b
ifrs-full	Non-current value added tax receivables	X, instant, debit	IAS 1 78 b
ifrs-full	Non-current receivables from sale of properties	X, instant, debit	IAS 1 78 b
ifrs-full	Non-current receivables from rental of properties	X, instant, debit	IAS 1 78 b
ifrs-full	Other non-current receivables	X, instant, debit	IAS 1 78 b
ifrs-full	Total trade and other non-current receivables	X, instant, debit	IAS 1 78 b, IAS 1 54 h
ifrs-full	Miscellaneous non-current assets [abstract]	abstract	
ifrs-full	Non-current net defined benefit asset	X, instant, debit	IAS 1 55
ifrs-full	Non-current restricted cash and cash equivalents	X, instant, debit	IAS 1 55
ifrs-full	Non-current derivative financial assets	X, instant, debit	IAS 1 55
ifrs-full	Non-current finance lease receivables	X, instant, debit	IAS 1 55
ifrs-full	Non-current interest receivable	X, instant, debit	IAS 1 112 c
ifrs-full	Non-current programming assets	X, instant, debit	IAS 1 55
ifrs-full	Non-current investments other than investments accounted for using equity method	X, instant, debit	IAS 1 55
ifrs-full	Long-term deposits	X, instant, debit	IAS 1 55
ifrs-full	Other non-current assets	X, instant, debit	IAS 1 55
ifrs-full	Trade and other current receivables [abstract]	abstract	
ifrs-full	Current trade receivables	X, instant, debit	IAS 1 78 b, IAS 1 68
ifrs-full	Current receivables due from related parties	X, instant, debit	IAS 1 78 b
ifrs-full	Current receivables due from associates	X, instant, debit	IAS 1 78 b
ifrs-full	Current receivables due from joint ventures	X, instant, debit	IAS 1 78 b
ifrs-full	Current prepayments and current accrued income [abstract]	abstract	
ifrs-full	Current prepayments [abstract]	abstract	
ifrs-full	Current advances to suppliers	X, instant, debit	IAS 1 112 c
ifrs-full	Current prepaid expenses	X, instant, debit	IAS 1 112 c
ifrs-full	Total current prepayments	X, instant, debit	IAS 1 78 b
ifrs-full	Current accrued income	X, instant, debit	IAS 1 112 c
ifrs-full	Total current prepayments and current accrued income	X, instant, debit	IAS 1 112 c
ifrs-full	Current receivables from taxes other than income tax	X, instant, debit	IAS 1 78 b
ifrs-full	Current value added tax receivables	X, instant, debit	IAS 1 78 b
ifrs-full	Current receivables from sale of properties	X, instant, debit	IAS 1 78 b
ifrs-full	Current receivables from rental of properties	X, instant, debit	IAS 1 78 b
ifrs-full	Other current receivables	X, instant, debit	IAS 1 78 b
ifrs-full	Total trade and other current receivables	X, instant, debit	IAS 1 54 h, IAS 1 78 b
ifrs-full	Trade and other receivables [abstract]	abstract	
ifrs-full	Trade receivables	X, instant, debit	IAS 1 78 b
ifrs-full	Receivables due from related parties	X, instant, debit	IAS 1 78 b
ifrs-full	Receivables due from associates	X, instant, debit	IAS 1 78 b
ifrs-full	Receivables due from joint ventures	X, instant, debit	IAS 1 78 b
ifrs-full	Prepayments and accrued income [abstract]	abstract	
ifrs-full	Prepayments	X, instant, debit	IAS 1 78 b

ifrs-full	Accrued income	X, instant, debit	IAS 1 112 c
ifrs-full	Total prepayments and accrued income	X, instant, debit	IAS 1 112 c
ifrs-full	Receivables from taxes other than income tax	X, instant, debit	IAS 1 78 b
ifrs-full	Value added tax receivables	X, instant, debit	IAS 1 78 b
ifrs-full	Receivables from sale of properties	X, instant, debit	IAS 1 78 b
ifrs-full	Receivables from rental of properties	X, instant, debit	IAS 1 78 b
ifrs-full	Other receivables	X, instant, debit	IAS 1 78 b
ifrs-full	Total trade and other receivables	X, instant, debit	IAS 1 78 b, IAS 1 54 h
ifrs-full	Categories of non-current financial assets [abstract]	abstract	
ifrs-full	Non-current financial assets at fair value through profit or loss [abstract]	abstract	
ifrs-full	Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, debit	IFRS 7 8 a
ifrs-full	Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	X, instant, debit	Effective 2021-01-01 IFRS 7 8 a
ifrs-full	Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	X, instant, debit	Effective 2021-01-01 IFRS 7 8 a
ifrs-full	Non-current financial assets at fair value through profit or loss, classified as held for trading	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 a, IAS 1 55
ifrs-full	Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	X, instant, debit	IFRS 7 8 a
ifrs-full	Total non-current financial assets at fair value through profit or loss	X, instant, debit	IFRS 7 8 a
ifrs-full	Non-current financial assets available-for-sale	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 d
ifrs-full	Non-current held-to-maturity investments	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 b
ifrs-full	Non-current loans and receivables	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 c
ifrs-full	Non-current financial assets at fair value through other comprehensive income [abstract]	abstract	
ifrs-full	Non-current financial assets measured at fair value through other comprehensive income	X, instant, debit	IFRS 7 8 h
ifrs-full	Non-current investments in equity instruments designated at fair value through other comprehensive income	X, instant, debit	IFRS 7 8 h
ifrs-full	Total non-current financial assets at fair value through other comprehensive income	X, instant, debit	IFRS 7 8 h
ifrs-full	Non-current financial assets at amortised cost	X, instant, debit	IFRS 7 8 f
ifrs-full	Total non-current financial assets	X, instant, debit	IFRS 7 25
ifrs-full	Categories of current financial assets [abstract]	abstract	
ifrs-full	Current financial assets at fair value through profit or loss [abstract]	abstract	
ifrs-full	Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, debit	IFRS 7 8 a
ifrs-full	Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	X, instant, debit	Effective 2021-01-01 IFRS 7 8 a
ifrs-full	Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	X, instant, debit	Effective 2021-01-01 IFRS 7 8 a
ifrs-full	Current financial assets at fair value through profit or loss, classified as held for trading	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 a, IAS 1 55
ifrs-full	Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X, instant, debit	IFRS 7 8 a
ifrs-full	Total current financial assets at fair value through profit or loss	X, instant, debit	IFRS 7 8 a
ifrs-full	Current financial assets available-for-sale	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 d
ifrs-full	Current held-to-maturity investments	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 b
ifrs-full	Current loans and receivables	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 c
ifrs-full	Current financial assets at fair value through other comprehensive income [abstract]	abstract	
ifrs-full	Current financial assets measured at fair value through other comprehensive income	X, instant, debit	IFRS 7 8 h
ifrs-full	Current investments in equity instruments designated at fair value through other comprehensive income	X, instant, debit	IFRS 7 8 h
ifrs-full	Total current financial assets at fair value through other comprehensive income	X, instant, debit	IFRS 7 8 h
ifrs-full	Current financial assets at amortised cost	X, instant, debit	IFRS 7 8 f
ifrs-full	Total current financial assets	X, instant, debit	IFRS 7 25
ifrs-full	Categories of financial assets [abstract]	abstract	
ifrs-full	Financial assets at fair value through profit or loss [abstract]	abstract	
ifrs-full	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, debit	IFRS 7 8 a
ifrs-full	Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	X, instant, debit	Effective 2021-01-01 IFRS 7 8 a
ifrs-full	Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	X, instant, debit	Effective 2021-01-01 IFRS 7 8 a
ifrs-full	Financial assets at fair value through profit or loss, classified as held for trading	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 a, IAS 1 55
ifrs-full	Financial assets at fair value through profit or loss, mandatorily measured at fair value	X, instant, debit	IFRS 7 8 a
ifrs-full	Total financial assets at fair value through profit or loss	X, instant, debit	IFRS 7 8 a
ifrs-full	Financial assets available-for-sale	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 d
ifrs-full	Held-to-maturity investments	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 b
ifrs-full	Loans and receivables	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 c
ifrs-full	Financial assets at fair value through other comprehensive income [abstract]	abstract	
ifrs-full	Financial assets measured at fair value through other comprehensive income	X, instant, debit	IFRS 7 8 h

ifrs-full	Investments in equity instruments designated at fair value through other comprehensive income	X, instant, debit	IFRS 7 11A c, IFRS 7 8 h
ifrs-full	Total financial assets at fair value through other comprehensive income	X, instant, debit	IFRS 7 8 h
ifrs-full	Financial assets at amortised cost	X, instant, debit	IFRS 7 8 f
ifrs-full	Total financial assets	X, instant, debit	IFRS 7 35H, IFRS 7 35N, IFRS 7 25, IFRS 7 35M, IFRS 7 35I
ifrs-full	Classes of current inventories [abstract]	abstract	
ifrs-full	Current raw materials and current production supplies [abstract]	abstract	
ifrs-full	Current raw materials	X, instant, debit	IAS 2 37, IAS 1 78 c
ifrs-full	Current production supplies	X, instant, debit	IAS 1 78 c, IAS 2 37
ifrs-full	Total current raw materials and current production supplies	X, instant, debit	IAS 2 37
ifrs-full	Current merchandise	X, instant, debit	IAS 2 37, IAS 1 78 c
ifrs-full	Current food and beverage	X, instant, debit	IAS 2 37
ifrs-full	Current agricultural produce	X, instant, debit	IAS 2 37
ifrs-full	Current work in progress	X, instant, debit	IAS 2 37, IAS 1 78 c
ifrs-full	Current finished goods	X, instant, debit	IAS 1 78 c, IAS 2 37
ifrs-full	Current packaging and storage materials	X, instant, debit	IAS 2 37
ifrs-full	Current spare parts	X, instant, debit	IAS 2 37
ifrs-full	Current fuel	X, instant, debit	IAS 2 37
ifrs-full	Property intended for sale in ordinary course of business	X, instant, debit	IAS 1 55
ifrs-full	Other current inventories	X, instant, debit	IAS 2 37
ifrs-full	Total current inventories	X, instant, debit	IAS 1 54 g, IAS 1 68, IAS 2 36 b
ifrs-full	Classes of current inventories, alternative [abstract]	abstract	
ifrs-full	Current inventories held for sale	X, instant, debit	IAS 2 37
ifrs-full	Current work in progress	X, instant, debit	IAS 2 37, IAS 1 78 c
ifrs-full	Current materials and supplies to be consumed in production process or rendering services	X, instant, debit	IAS 2 37
ifrs-full	Total current inventories	X, instant, debit	IAS 1 54 g, IAS 1 68, IAS 2 36 b
ifrs-full	Non-current inventories arising from extractive activities [abstract]	abstract	
ifrs-full	Non-current ore stockpiles	X, instant, debit	IAS 2 37
ifrs-full	Current inventories in transit	X, instant, debit	IAS 2 37
ifrs-full	Current inventories arising from extractive activities [abstract]	abstract	
ifrs-full	Current ore stockpiles	X, instant, debit	IAS 2 37
ifrs-full	Current crude oil	X, instant, debit	IAS 2 37
ifrs-full	Current petroleum and petrochemical products	X, instant, debit	IAS 2 37
ifrs-full	Current natural gas	X, instant, debit	IAS 2 37
ifrs-full	Cash and cash equivalents [abstract]	abstract	
ifrs-full	Cash [abstract]	abstract	
ifrs-full	Cash on hand	X, instant, debit	IAS 7 45
ifrs-full	Balances with banks	X, instant, debit	IAS 7 45
ifrs-full	Total cash	X, instant, debit	IAS 7 45
ifrs-full	Cash equivalents [abstract]	abstract	
ifrs-full	Short-term deposits, classified as cash equivalents	X, instant, debit	IAS 7 45
ifrs-full	Short-term investments, classified as cash equivalents	X, instant, debit	IAS 7 45
ifrs-full	Other banking arrangements, classified as cash equivalents	X, instant, debit	IAS 7 45
ifrs-full	Total cash equivalents	X, instant, debit	IAS 7 45
ifrs-full	Other cash and cash equivalents	X, instant, debit	IAS 7 45
ifrs-full	Total cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
ifrs-full	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]	abstract	
ifrs-full	Non-current assets or disposal groups classified as held for sale	X, instant, debit	IFRS 5 38
ifrs-full	Non-current assets or disposal groups classified as held for distribution to owners	X, instant, debit	IFRS 5 5A, IFRS 5 38
ifrs-full	Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X, instant, debit	IAS 1 54 j
ifrs-full	Miscellaneous current assets [abstract]	abstract	
ifrs-full	Current net defined benefit asset	X, instant, debit	IAS 1 55
ifrs-full	Current restricted cash and cash equivalents	X, instant, debit	IAS 1 55
ifrs-full	Current derivative financial assets	X, instant, debit	IAS 1 55
ifrs-full	Current finance lease receivables	X, instant, debit	IAS 1 55
ifrs-full	Current interest receivable	X, instant, debit	IAS 1 112 c
ifrs-full	Current programming assets	X, instant, debit	IAS 1 55
ifrs-full	Current investments	X, instant, debit	IAS 1 55
ifrs-full	Short-term deposits, not classified as cash equivalents	X, instant, debit	IAS 1 55
ifrs-full	Current prepayments and other current assets	X, instant, debit	IAS 1 55
ifrs-full	Other current assets	X, instant, debit	IAS 1 55
ifrs-full	Miscellaneous assets [abstract]	abstract	
ifrs-full	Net defined benefit asset	X, instant, debit	IAS 1 55

ifrs-full	Restricted cash and cash equivalents	X, instant, debit	IAS 1 55
ifrs-full	Derivative financial assets	X, instant, debit	IAS 1 55
ifrs-full	Derivative financial assets held for trading	X, instant, debit	IAS 1 55
ifrs-full	Derivative financial assets held for hedging	X, instant, debit	IAS 1 55
ifrs-full	Finance lease receivables	X, instant, debit	IAS 1 55
ifrs-full	Interest receivable	X, instant, debit	IAS 1 112 c
ifrs-full	Programming assets	X, instant, debit	IAS 1 55
ifrs-full	Investments other than investments accounted for using equity method	X, instant, debit	IAS 1 55
ifrs-full	Equity instruments held	X, instant, debit	IAS 1 55
ifrs-full	Debt instruments held [abstract]	abstract	
ifrs-full	Bank debt instruments held	X, instant, debit	IAS 1 112 c
ifrs-full	Corporate debt instruments held	X, instant, debit	IAS 1 112 c
ifrs-full	Government debt instruments held	X, instant, debit	IAS 1 112 c
ifrs-full	Asset-backed debt instruments held	X, instant, debit	IAS 1 112 c
ifrs-full	Other debt instruments held	X, instant, debit	IAS 1 112 c
ifrs-full	Total debt instruments held	X, instant, debit	IAS 1 55
cipc-ca	Loans and advances	X, instant, debit	
ifrs-full	Loans and advances to banks	X, instant, debit	IAS 1 55
ifrs-full	Loans and advances to customers	X, instant, debit	IAS 1 55
ifrs-full	Loans to corporate entities	X, instant, debit	IAS 1 112 c
ifrs-full	Loans to consumers	X, instant, debit	IAS 1 112 c
ifrs-full	Loans to government	X, instant, debit	IAS 1 55
ifrs-full	Cash and bank balances at central banks	X, instant, debit	IAS 1 55
ifrs-full	Mandatory reserve deposits at central banks	X, instant, debit	IAS 1 112 c
ifrs-full	Bank balances at central banks other than mandatory reserve deposits	X, instant, debit	IAS 1 112 c
ifrs-full	Bank acceptance assets	X, instant, debit	IAS 1 55
ifrs-full	Reverse repurchase agreements and cash collateral on securities borrowed	X, instant, debit	IAS 1 55
ifrs-full	Investments for risk of policyholders	X, instant, debit	IAS 1 55
ifrs-full	Items in course of collection from other banks	X, instant, debit	IAS 1 55
ifrs-full	Other assets	X, instant, debit	IAS 1 55
ifrs-full	Classes of other provisions [abstract]	abstract	
ifrs-full	Warranty provision [abstract]	abstract	
ifrs-full	Non-current warranty provision	X, instant, credit	IAS 37 Example 1 Warranties, IAS 37 87
ifrs-full	Current warranty provision	X, instant, credit	IAS 37 87, IAS 37 Example 1 Warranties
ifrs-full	Total warranty provision	X, instant, credit	IAS 37 Example 1 Warranties, IAS 37 87
ifrs-full	Restructuring provision [abstract]	abstract	
ifrs-full	Non-current restructuring provision	X, instant, credit	IAS 37 70
ifrs-full	Current restructuring provision	X, instant, credit	IAS 37 70
ifrs-full	Total restructuring provision	X, instant, credit	IAS 37 70
ifrs-full	Legal proceedings provision [abstract]	abstract	
ifrs-full	Non-current legal proceedings provision	X, instant, credit	IAS 37 Example 10 A court case, IAS 37 87
ifrs-full	Current legal proceedings provision	X, instant, credit	IAS 37 87, IAS 37 Example 10 A court case
ifrs-full	Total legal proceedings provision	X, instant, credit	IAS 37 87, IAS 37 Example 10 A court case
ifrs-full	Refunds provision [abstract]	abstract	
ifrs-full	Non-current refunds provision	X, instant, credit	IAS 37 Example 4 Refunds policy, IAS 37 87
ifrs-full	Current refunds provision	X, instant, credit	IAS 37 87, IAS 37 Example 4 Refunds policy
ifrs-full	Total refunds provision	X, instant, credit	IAS 37 Example 4 Refunds policy, IAS 37 87
ifrs-full	Onerous contracts provision [abstract]	abstract	
ifrs-full	Non-current onerous contracts provision	X, instant, credit	IAS 37 66
ifrs-full	Current onerous contracts provision	X, instant, credit	IAS 37 66
ifrs-full	Total onerous contracts provision	X, instant, credit	IAS 37 66
ifrs-full	Provision for decommissioning, restoration and rehabilitation costs [abstract]	abstract	
ifrs-full	Non-current provision for decommissioning, restoration and rehabilitation costs	X, instant, credit	IAS 37 87, IAS 37 D Examples: disclosures
ifrs-full	Current provision for decommissioning, restoration and rehabilitation costs	X, instant, credit	IAS 37 87, IAS 37 D Examples: disclosures
ifrs-full	Total provision for decommissioning, restoration and rehabilitation costs	X, instant, credit	IAS 37 D Examples: disclosures, IAS 37 87
ifrs-full	Miscellaneous other provisions [abstract]	abstract	
ifrs-full	Non-current miscellaneous other provisions	X, instant, credit	IAS 1 78 d
ifrs-full	Current miscellaneous other provisions	X, instant, credit	IAS 1 78 d
ifrs-full	Total miscellaneous other provisions	X, instant, credit	IAS 1 78 d
ifrs-full	Other provisions [abstract]	abstract	
ifrs-full	Other non-current provisions	X, instant, credit	IAS 1 78 d
ifrs-full	Other current provisions	X, instant, credit	IAS 1 78 d
ifrs-full	Total other provisions	X, instant, credit	IAS 1 78 d, IAS 37 84 a
ifrs-full	Borrowings [abstract]	abstract	
ifrs-full	Non-current portion of non-current borrowings	X, instant, credit	IAS 1 55

ifrs-full	Current borrowings and current portion of non-current borrowings [abstract]	abstract	
ifrs-full	Current borrowings	X, instant, credit	IAS 1 55
ifrs-full	Current portion of non-current borrowings	X, instant, credit	IAS 1 55
ifrs-full	Total current borrowings and current portion of non-current borrowings	X, instant, credit	IAS 1 55
ifrs-full	Total borrowings	X, instant, credit	IAS 1 55
ifrs-full	Non-current portion of non-current borrowings, by type [abstract]	abstract	
ifrs-full	Non-current portion of non-current loans received	X, instant, credit	IAS 1 112 c
ifrs-full	Non-current portion of non-current secured bank loans received	X, instant, credit	IAS 1 112 c
ifrs-full	Non-current portion of non-current unsecured bank loans received	X, instant, credit	IAS 1 112 c
ifrs-full	Non-current portion of non-current bonds issued	X, instant, credit	IAS 1 112 c
ifrs-full	Non-current portion of non-current notes and debentures issued	X, instant, credit	IAS 1 112 c
ifrs-full	Non-current portion of non-current commercial papers issued	X, instant, credit	IAS 1 112 c
ifrs-full	Non-current portion of other non-current borrowings	X, instant, credit	IAS 1 112 c
ifrs-full	Total non-current portion of non-current borrowings	X, instant, credit	IAS 1 55
ifrs-full	Current borrowings and current portion of non-current borrowings, by type [abstract]	abstract	
ifrs-full	Current loans received and current portion of non-current loans received	X, instant, credit	IAS 1 112 c
ifrs-full	Current secured bank loans received and current portion of non-current secured bank loans received	X, instant, credit	IAS 1 112 c
ifrs-full	Current unsecured bank loans received and current portion of non-current unsecured bank loans received	X, instant, credit	IAS 1 112 c
ifrs-full	Current bonds issued and current portion of non-current bonds issued	X, instant, credit	IAS 1 112 c
ifrs-full	Current notes and debentures issued and current portion of non-current notes and debentures issued	X, instant, credit	IAS 1 112 c
ifrs-full	Current commercial papers issued and current portion of non-current commercial papers issued	X, instant, credit	IAS 1 112 c
ifrs-full	Other current borrowings and current portion of other non-current borrowings	X, instant, credit	IAS 1 112 c
ifrs-full	Total current borrowings and current portion of non-current borrowings	X, instant, credit	IAS 1 55
ifrs-full	Borrowings, by type [abstract]	abstract	
ifrs-full	Loans received	X, instant, credit	IAS 1 112 c
ifrs-full	Secured bank loans received	X, instant, credit	IAS 1 112 c
ifrs-full	Unsecured bank loans received	X, instant, credit	IAS 1 112 c
ifrs-full	Bonds issued	X, instant, credit	IAS 1 112 c
ifrs-full	Notes and debentures issued	X, instant, credit	IAS 1 112 c
ifrs-full	Commercial papers issued	X, instant, credit	IAS 1 112 c
ifrs-full	Other borrowings	X, instant, credit	IAS 1 112 c
ifrs-full	Total borrowings	X, instant, credit	IAS 1 55
ifrs-full	Trade and other non-current payables [abstract]	abstract	
ifrs-full	Non-current trade payables	X, instant, credit	IAS 1 78
ifrs-full	Non-current payables for purchase of energy	X, instant, credit	IAS 1 78
ifrs-full	Non-current payables to related parties	X, instant, credit	IAS 1 78
ifrs-full	Non-current payables for purchase of non-current assets	X, instant, credit	IAS 1 78
ifrs-full	Accruals and deferred income classified as non-current [abstract]	abstract	
ifrs-full	Deferred income classified as non-current	X, instant, credit	IAS 1 78
ifrs-full	Rent deferred income classified as non-current	X, instant, credit	IAS 1 78
ifrs-full	Accruals classified as non-current	X, instant, credit	IAS 1 78
ifrs-full	Total accruals and deferred income classified as non-current	X, instant, credit	IAS 1 78
ifrs-full	Non-current payables on social security and taxes other than income tax	X, instant, credit	IAS 1 78
ifrs-full	Non-current value added tax payables	X, instant, credit	IAS 1 78
ifrs-full	Non-current excise tax payables	X, instant, credit	IAS 1 78
ifrs-full	Non-current retention payables	X, instant, credit	IAS 1 78
ifrs-full	Other non-current payables	X, instant, credit	IAS 1 55
ifrs-full	Total trade and other non-current payables	X, instant, credit	IAS 1 54 k
ifrs-full	Trade and other current payables [abstract]	abstract	
ifrs-full	Current trade payables	X, instant, credit	IAS 1 70, IAS 1 78
ifrs-full	Current payables for purchase of energy	X, instant, credit	IAS 1 78
ifrs-full	Current payables to related parties	X, instant, credit	IAS 1 78
ifrs-full	Current payables for purchase of non-current assets	X, instant, credit	IAS 1 78
ifrs-full	Accruals and deferred income classified as current [abstract]	abstract	
ifrs-full	Deferred income classified as current	X, instant, credit	IAS 1 78
ifrs-full	Rent deferred income classified as current	X, instant, credit	IAS 1 78
ifrs-full	Accruals classified as current	X, instant, credit	IAS 1 78
ifrs-full	Short-term employee benefits accruals	X, instant, credit	IAS 1 78
ifrs-full	Total accruals and deferred income classified as current	X, instant, credit	IAS 1 78
ifrs-full	Current payables on social security and taxes other than income tax	X, instant, credit	IAS 1 78
ifrs-full	Current value added tax payables	X, instant, credit	IAS 1 78
ifrs-full	Current excise tax payables	X, instant, credit	IAS 1 78
ifrs-full	Current retention payables	X, instant, credit	IAS 1 78

ifrs-full	Other current payables	X, instant, credit	IAS 1 55
ifrs-full	Total trade and other current payables	X, instant, credit	IAS 1 54 k
ifrs-full	Trade and other payables [abstract]	abstract	
ifrs-full	Trade payables	X, instant, credit	IAS 1 78
ifrs-full	Payables for purchase of energy	X, instant, credit	IAS 1 78
ifrs-full	Payables to related parties	X, instant, credit	IAS 1 78
ifrs-full	Payables for purchase of non-current assets	X, instant, credit	IAS 1 78
ifrs-full	Accruals and deferred income [abstract]	abstract	
ifrs-full	Deferred income	X, instant, credit	IAS 1 78
ifrs-full	Rent deferred income	X, instant, credit	IAS 1 78
ifrs-full	Accruals	X, instant, credit	IAS 1 78
ifrs-full	Total accruals and deferred income	X, instant, credit	IAS 1 78
ifrs-full	Payables on social security and taxes other than income tax	X, instant, credit	IAS 1 78
ifrs-full	Value added tax payables	X, instant, credit	IAS 1 78
ifrs-full	Excise tax payables	X, instant, credit	IAS 1 78
ifrs-full	Retention payables	X, instant, credit	IAS 1 78
ifrs-full	Other payables	X, instant, credit	IAS 1 55
ifrs-full	Total trade and other payables	X, instant, credit	IAS 1 54 k
ifrs-full	Categories of non-current financial liabilities [abstract]	abstract	
ifrs-full	Non-current financial liabilities at fair value through profit or loss [abstract]	abstract	
ifrs-full	Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X, instant, credit	IFRS 7 8 e
ifrs-full	Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, credit	IFRS 7 8 e
ifrs-full	Total non-current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS 7 8 e
ifrs-full	Non-current financial liabilities at amortised cost	X, instant, credit	Expiry date 2021-01-01 IFRS 7 8 f, IFRS 7 8 g
ifrs-full	Total non-current financial liabilities	X, instant, credit	IFRS 7 25
ifrs-full	Categories of current financial liabilities [abstract]	abstract	
ifrs-full	Current financial liabilities at fair value through profit or loss [abstract]	abstract	
ifrs-full	Current financial liabilities at fair value through profit or loss, classified as held for trading	X, instant, credit	IFRS 7 8 e
ifrs-full	Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, credit	IFRS 7 8 e
ifrs-full	Total current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS 7 8 e
ifrs-full	Current financial liabilities at amortised cost	X, instant, credit	IFRS 7 8 g, Expiry date 2021-01-01 IFRS 7 8 f
ifrs-full	Total current financial liabilities	X, instant, credit	IFRS 7 25
ifrs-full	Categories of financial liabilities [abstract]	abstract	
ifrs-full	Financial liabilities at fair value through profit or loss [abstract]	abstract	
ifrs-full	Financial liabilities at fair value through profit or loss that meet definition of held for trading	X, instant, credit	IFRS 7 8 e
ifrs-full	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, credit	IFRS 7 8 e
ifrs-full	Total financial liabilities at fair value through profit or loss	X, instant, credit	IFRS 7 8 e
ifrs-full	Financial liabilities at amortised cost	X, instant, credit	Expiry date 2021-01-01 IFRS 7 8 f, IFRS 7 8 g
ifrs-full	Total financial liabilities	X, instant, credit	IFRS 7 25
ifrs-full	Miscellaneous non-current liabilities [abstract]	abstract	
ifrs-full	Non-current net defined benefit liability	X, instant, credit	IAS 1 55
ifrs-full	Non-current derivative financial liabilities	X, instant, credit	IAS 1 55
ifrs-full	Non-current government grants	X, instant, credit	IAS 1 55
ifrs-full	Non-current advances received	X, instant, credit	IAS 1 55
ifrs-full	Non-current dividend payables	X, instant, credit	IAS 1 55
ifrs-full	Non-current interest payable	X, instant, credit	IAS 1 112 c
ifrs-full	Non-current deposits from customers	X, instant, credit	IAS 1 55
ifrs-full	Non-current debt instruments issued	X, instant, credit	IAS 1 55
ifrs-full	Other non-current liabilities	X, instant, credit	IAS 1 55
ifrs-full	Miscellaneous current liabilities [abstract]	abstract	
ifrs-full	Current net defined benefit liability	X, instant, credit	IAS 1 55
ifrs-full	Current derivative financial liabilities	X, instant, credit	IAS 1 55
ifrs-full	Current government grants	X, instant, credit	IAS 1 55
ifrs-full	Current advances received	X, instant, credit	IAS 1 55
ifrs-full	Current dividend payables	X, instant, credit	IAS 1 55
ifrs-full	Current interest payable	X, instant, credit	IAS 1 112 c
ifrs-full	Current deposits from customers	X, instant, credit	IAS 1 55
ifrs-full	Current debt instruments issued	X, instant, credit	IAS 1 55
ifrs-full	Current accrued expenses and other current liabilities	X, instant, credit	IAS 1 55
ifrs-full	Other current liabilities	X, instant, credit	IAS 1 55
ifrs-full	Miscellaneous liabilities [abstract]	abstract	
ifrs-full	Net defined benefit liability	X, instant, credit	IAS 1 55

ifrs-full	Derivative financial liabilities	X, instant, credit	IAS 1 55
ifrs-full	Derivative financial liabilities held for trading	X, instant, credit	IAS 1 55
ifrs-full	Derivative financial liabilities held for hedging	X, instant, credit	IAS 1 55
ifrs-full	Government grants	X, instant, credit	IAS 1 55
ifrs-full	Advances received	X, instant, credit	IAS 1 55
ifrs-full	Dividend payables	X, instant, credit	IAS 1 55
ifrs-full	Interest payable	X, instant, credit	IAS 1 112 c
ifrs-full	Deposits from banks	X, instant, credit	IAS 1 55
ifrs-full	Deposits from customers [abstract]	abstract	
ifrs-full	Balances on term deposits from customers	X, instant, credit	IAS 1 112 c
ifrs-full	Balances on demand deposits from customers	X, instant, credit	IAS 1 112 c
ifrs-full	Balances on current accounts from customers	X, instant, credit	IAS 1 112 c
ifrs-full	Balances on other deposits from customers	X, instant, credit	IAS 1 112 c
ifrs-full	Total deposits from customers	X, instant, credit	IAS 1 55
ifrs-full	Liabilities due to central banks	X, instant, credit	IAS 1 55
ifrs-full	Subordinated liabilities [abstract]	abstract	
ifrs-full	Dated subordinated liabilities	X, instant, credit	IAS 1 112 c
ifrs-full	Undated subordinated liabilities	X, instant, credit	IAS 1 112 c
ifrs-full	Total subordinated liabilities	X, instant, credit	IAS 1 55
ifrs-full	Debt instruments issued	X, instant, credit	IAS 1 55
ifrs-full	Bank acceptance liabilities	X, instant, credit	IAS 1 55
ifrs-full	Repurchase agreements and cash collateral on securities lent	X, instant, credit	IAS 1 55
ifrs-full	Investment contracts liabilities	X, instant, credit	IAS 1 55
ifrs-full	Items in course of transmission to other banks	X, instant, credit	IAS 1 55
ifrs-full	Other liabilities	X, instant, credit	IAS 1 55
ifrs-full	Miscellaneous equity [abstract]	abstract	
ifrs-full	Capital reserve	X, instant, credit	IAS 1 55
ifrs-full	Additional paid-in capital	X, instant, credit	IAS 1 55
ifrs-full	Accumulated other comprehensive income	X, instant, credit	IAS 1 55
ifrs-full	Other reserves [abstract]	abstract	
ifrs-full	Revaluation surplus	X, instant, credit	IAS 16 39, IAS 38 85
ifrs-full	Reserve of exchange differences on translation	X, instant, credit	IAS 21 52 b
ifrs-full	Reserve of cash flow hedges	X, instant, credit	IFRS 9 6.5.11, IAS 1 78 e
ifrs-full	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	X, instant, credit	IAS 1 78 e
ifrs-full	Reserve of change in value of time value of options	X, instant, credit	IAS 1 78 e, IFRS 9 6.5.15
ifrs-full	Reserve of change in value of forward elements of forward contracts	X, instant, credit	IAS 1 78 e, IFRS 9 6.5.16
ifrs-full	Reserve of change in value of foreign currency basis spreads	X, instant, credit	IAS 1 78 e, IFRS 9 6.5.16
ifrs-full	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	X, instant, credit	IAS 1 78 e
ifrs-full	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X, instant, credit	Effective 2021-01-01 IAS 1 78 e
ifrs-full	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X, instant, credit	Effective 2021-01-01 IAS 1 78 e
ifrs-full	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	X, instant, credit	Effective 2021-01-01 IAS 1 78 e
ifrs-full	Reserve of gains and losses on remeasuring available-for-sale financial assets	X, instant, credit	Expiry date 2021-01-01 IAS 1 78 e
ifrs-full	Reserve of share-based payments	X, instant, credit	IAS 1 78 e
ifrs-full	Reserve of remeasurements of defined benefit plans	X, instant, credit	IAS 1 78 e
ifrs-full	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	X, instant, credit	IFRS 5 38, IFRS 5 Example 12
ifrs-full	Reserve of gains and losses from investments in equity instruments	X, instant, credit	IAS 1 78 e
ifrs-full	Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X, instant, credit	IAS 1 78 e
ifrs-full	Reserve for catastrophe	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG58, Expiry date 2021-01-01 IAS 1 78 e
ifrs-full	Reserve for equalisation	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG58, Expiry date 2021-01-01 IAS 1 78 e
ifrs-full	Reserve of discretionary participation features	X, instant, credit	Expiry date 2021-01-01 IAS 1 78 e, Expiry date 2021-01-01 IFRS 4 IG22 f, Expiry date 2021-01-01 IFRS 4 34 b
ifrs-full	Reserve of equity component of convertible instruments	X, instant, credit	IAS 1 55
ifrs-full	Capital redemption reserve	X, instant, credit	IAS 1 55
ifrs-full	Merger reserve	X, instant, credit	IAS 1 55
ifrs-full	Statutory reserve	X, instant, credit	IAS 1 55
ifrs-full	Total other reserves	X, instant, credit	IAS 1 78 e
ifrs-full	Net assets (liabilities) [abstract]	abstract	
ifrs-full	Assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 8 23, IAS 1 55, IFRS 13 93 a, IFRS 8 28 c

ifrs-full	Liabilities	X, instant, credit	IFRS 8 23, IFRS 8 28 d, IFRS 13 93 a, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 13 93 b, IFRS 13 93 e
ifrs-full	Net assets (liabilities)	X, instant, debit	IFRS 1 IG63, IAS 1 112 c
ifrs-full	Net current assets (liabilities) [abstract]	abstract	
ifrs-full	Current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
ifrs-full	Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
ifrs-full	Net current assets (liabilities)	X, instant, debit	IAS 1 55
ifrs-full	Assets less current liabilities [abstract]	abstract	
ifrs-full	Assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 8 23, IAS 1 55, IFRS 13 93 a, IFRS 8 28 c
ifrs-full	Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
ifrs-full	Assets less current liabilities	X, instant, debit	IAS 1 55
ifrs-full	Net debt	X, instant, credit	IAS 1 112 c
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[800.200] Analysis of income and expense

Prefix	Label	Type	References
ifrs-full	Analysis of income and expense [abstract]	abstract	
ifrs-full	Revenue [abstract]	abstract	
ifrs-full	Revenue from sale of goods	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of copper	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of gold	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of silver	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of oil and gas products	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of crude oil	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of natural gas	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of petroleum and petrochemical products	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of telecommunication equipment	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of electricity	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of publications	X, duration, credit	IAS 1 112 c
ifrs-full	Circulation revenue	X, duration, credit	IAS 1 112 c
ifrs-full	Subscription circulation revenue	X, duration, credit	IAS 1 112 c
ifrs-full	Non-subscription circulation revenue	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of books	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of agricultural produce	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of sugar	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of alcohol and alcoholic drinks	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from sale of food and beverage	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of telecommunication services [abstract]	abstract	
ifrs-full	Revenue from rendering of telephone services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of land line telephone services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of mobile telephone services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of internet and data services [abstract]	abstract	
ifrs-full	Revenue from rendering of internet services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of data services	X, duration, credit	IAS 1 112 c
ifrs-full	Total revenue from rendering of internet and data services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of interconnection services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of other telecommunication services	X, duration, credit	IAS 1 112 c
ifrs-full	Total revenue from rendering of telecommunication services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of transport services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of passenger transport services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of cargo and mail transport services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of advertising services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of printing services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of information technology services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of information technology maintenance and support services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of information technology consulting services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from hotel operations	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from room occupancy services	X, duration, credit	IAS 1 112 c
ifrs-full	Revenue from rendering of gaming services	X, duration, credit	IAS 1 112 c

ifrs-full	Revenue from construction contracts	X, duration, credit	IAS 1 112 c
ifrs-full	Royalty income	X, duration, credit	IAS 1 112 c
ifrs-full	Licence fee income	X, duration, credit	IAS 1 112 c
ifrs-full	Franchise fee income	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income	X, duration, credit	IFRS 12 B13 e, IFRS 8 28 e, IAS 1 112 c, IFRS 8 23 c
ifrs-full	Interest income on available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IAS 1 112 c
ifrs-full	Interest income on cash and bank balances at central banks	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income on cash and cash equivalents	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income on debt instruments held	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income on deposits	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income on financial assets designated at fair value through profit or loss	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income on financial assets held for trading	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income on held-to-maturity investments	X, duration, credit	Expiry date 2021-01-01 IAS 1 112 c
ifrs-full	Interest income on loans and advances to banks	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income on loans and advances to customers	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income on loans and receivables	X, duration, credit	Expiry date 2021-01-01 IAS 1 112 c
ifrs-full	Interest income on other financial assets	X, duration, credit	IAS 1 112 c
ifrs-full	Interest income on reverse repurchase agreements and cash collateral on securities borrowed	X, duration, credit	IAS 1 112 c
ifrs-full	Dividend income	X, duration, credit	IAS 1 112 c
ifrs-full	Other revenue	X, duration, credit	IAS 1 112 c
ifrs-full	Total revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Material income and expense [abstract]	abstract	
ifrs-full	Write-downs (reversals of write-downs) of inventories [abstract]	abstract	
ifrs-full	Inventory write-down	X, duration	IAS 1 98 a, IAS 2 36 e
ifrs-full	Reversal of inventory write-down	X, duration	IAS 2 36 f, IAS 1 98 a
ifrs-full	Net write-downs (reversals of write-downs) of inventories	X, duration, debit	IAS 1 98 a
ifrs-full	Write-downs (reversals of write-downs) of property, plant and equipment [abstract]	abstract	
ifrs-full	Impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IAS 16 73 e v, IAS 1 98 a
ifrs-full	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IAS 1 98 a, IAS 16 73 e vi
ifrs-full	Net write-downs (reversals of write-downs) of property, plant and equipment	X, duration	IAS 1 98 a
ifrs-full	Impairment loss (reversal of impairment loss) on trade receivables [abstract]	abstract	
ifrs-full	Impairment loss recognised in profit or loss, trade receivables	X, duration, debit	IAS 1 112 c
ifrs-full	Reversal of impairment loss recognised in profit or loss, trade receivables	X, duration, credit	IAS 1 112 c
ifrs-full	Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	X, duration, debit	IAS 1 112 c
ifrs-full	Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]	abstract	
ifrs-full	Impairment loss recognised in profit or loss, loans and advances	X, duration	IAS 1 85
ifrs-full	Reversal of impairment loss recognised in profit or loss, loans and advances	X, duration	IAS 1 85
ifrs-full	Net impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	X, duration, debit	IAS 1 85
ifrs-full	Gain on recovery of loans and advances previously written off	X, duration, credit	IAS 1 85
ifrs-full	Expense of restructuring activities	X, duration, debit	IAS 1 98 b
ifrs-full	Reversal of provisions for cost of restructuring	X, duration, credit	IAS 1 98 b
ifrs-full	Gains (losses) on disposals of non-current assets [abstract]	abstract	
ifrs-full	Gains on disposals of non-current assets	X, duration, credit	IAS 1 112 c
ifrs-full	Losses on disposals of non-current assets	X, duration, debit	IAS 1 112 c
ifrs-full	Net gains (losses) on disposals of non-current assets	X, duration, credit	IAS 1 112 c
ifrs-full	Gains (losses) on disposals of property, plant and equipment [abstract]	abstract	
ifrs-full	Gains on disposals of property, plant and equipment	X, duration, credit	IAS 1 98 c
ifrs-full	Losses on disposals of property, plant and equipment	X, duration, debit	IAS 1 98 c
ifrs-full	Net gains (losses) on disposals of property, plant and equipment	X, duration, credit	IAS 1 98 c
ifrs-full	Gains (losses) on disposals of investment properties [abstract]	abstract	
ifrs-full	Gains on disposals of investment properties	X, duration, credit	IAS 1 112 c
ifrs-full	Losses on disposals of investment properties	X, duration, debit	IAS 1 112 c
ifrs-full	Net gains (losses) on disposals of investment properties	X, duration, credit	IAS 1 112 c
ifrs-full	Gains (losses) on disposals of investments [abstract]	abstract	
ifrs-full	Gains on disposals of investments	X, duration, credit	IAS 1 98 d
ifrs-full	Losses on disposals of investments	X, duration, debit	IAS 1 98 d
ifrs-full	Net gains (losses) on disposals of investments	X, duration, credit	IAS 1 98 d
ifrs-full	Gains (losses) on disposals of other non-current assets	X, duration, credit	IAS 1 98
ifrs-full	Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X, duration, credit	IFRIC 19 11
ifrs-full	Gains (losses) on litigation settlements [abstract]	abstract	

ifrs-full	Gains on litigation settlements	X, duration, credit	IAS 1 98 f
ifrs-full	Losses on litigation settlements	X, duration, debit	IAS 1 98 f
ifrs-full	Net gains (losses) on litigation settlements	X, duration, credit	IAS 1 98 f
ifrs-full	Other reversals of provisions	X, duration, credit	IAS 1 98 g
ifrs-full	Income from continuing operations attributable to owners of parent	X, duration, credit	IFRS 5 33 d
ifrs-full	Income from discontinued operations attributable to owners of parent	X, duration, credit	IFRS 5 33 d
ifrs-full	Profit (loss) from continuing operations attributable to non-controlling interests	X, duration, credit	IFRS 5 33 d, IFRS 5 Example 11
ifrs-full	Profit (loss) from discontinued operations attributable to non-controlling interests	X, duration, credit	IFRS 5 Example 11, IFRS 5 33 d
ifrs-full	Dividends classified as expense	X, duration, debit	IAS 32 40
ifrs-full	Royalty expense	X, duration, debit	IAS 1 85
ifrs-full	Research and development expense	X, duration, debit	IAS 38 126
ifrs-full	Investment income	X, duration, credit	IAS 26 35 b iii, IAS 1 85
cipc-ca	Income from investment management and life insurance	X, duration, credit	
cipc-ca	Investment management and service fee income and gains	X, duration, credit	
cipc-ca	Fair value adjustments to investment management liabilities and third party fund interests	X, duration	
cipc-ca	Insurance premiums received	X, duration, credit	
cipc-ca	Insurance benefits and claims paid	X, duration, debit	
cipc-ca	Insurance benefits and/or claims	X, duration, credit	
ifrs-full	Finance income (cost)	X, duration, credit	IAS 1 85
ifrs-full	Other finance income (cost)	X, duration, credit	IAS 1 85
ifrs-full	Other finance income	X, duration, credit	IAS 1 112 c
cipc-ca	Other gains and losses on financial instruments	X, duration, credit	
cipc-ca	Expected credit losses/impairments	X, duration, credit	
ifrs-full	Other finance cost	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense	X, duration, debit	IFRS 8 28 e, IFRS 12 B13 f, IFRS 8 23 d
ifrs-full	Interest expense on bank loans and overdrafts	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on bonds	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on borrowings	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on debt instruments issued	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on deposits from banks	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on deposits from customers	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on liabilities due to central banks	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on financial liabilities designated at fair value through profit or loss	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on financial liabilities held for trading	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on other financial liabilities	X, duration, debit	IAS 1 112 c
ifrs-full	Interest expense on repurchase agreements and cash collateral on securities lent	X, duration, debit	IAS 1 112 c
cipc-ca	Effective interest expense	X, duration, debit	
cipc-ca	Other interest expense	X, duration, debit	
cipc-ca	Interest revenue, other	X, duration, credit	
ifrs-full	Interest income (expense)	X, duration, credit	IFRS 8 23, IAS 1 85, IFRS 8 28 e
cipc-ca	Non-interest income from contracts with customers	X, duration, credit	
ifrs-full	Expense due to unwinding of discount on provisions	X, duration, debit	IAS 1 112 c
ifrs-full	Repairs and maintenance expense	X, duration, debit	IAS 1 85
ifrs-full	Fuel and energy expense [abstract]	abstract	
ifrs-full	Fuel expense	X, duration, debit	IAS 1 112 c
ifrs-full	Energy expense	X, duration, debit	IAS 1 112 c
ifrs-full	Total fuel and energy expense	X, duration, debit	IAS 1 112 c
ifrs-full	Other operating income (expense)	X, duration, credit	IAS 1 85
ifrs-full	Miscellaneous other operating income	X, duration, credit	IAS 1 112 c
ifrs-full	Miscellaneous other operating expense	X, duration, debit	IAS 1 112 c
ifrs-full	Selling, general and administrative expense [abstract]	abstract	
ifrs-full	Selling expense	X, duration, debit	IAS 1 112 c
ifrs-full	General and administrative expense	X, duration, debit	IAS 1 112 c
ifrs-full	Total selling, general and administrative expense	X, duration, debit	IAS 1 85
ifrs-full	Distribution and administrative expense	X, duration, debit	IAS 1 85
ifrs-full	Donations and subsidies expense	X, duration, debit	IAS 1 112 c
ifrs-full	Directors' remuneration expense	X, duration, debit	IAS 1 112 c
ifrs-full	Occupancy expense	X, duration, debit	IAS 1 85
ifrs-full	Revenue and other operating income	X, duration, credit	IAS 1 85
ifrs-full	Rental income	X, duration, credit	IAS 1 112 c
ifrs-full	Rental expense	X, duration, debit	IAS 1 85
ifrs-full	Property service charge income (expense) [abstract]	abstract	
ifrs-full	Property service charge income	X, duration, credit	IAS 1 112 c
ifrs-full	Property service charge expense	X, duration, debit	IAS 1 112 c

ifrs-full	Net property service charge income (expense)	X, duration, credit	IAS 1 112 c
ifrs-full	Property development and project management income	X, duration, credit	IAS 1 85
ifrs-full	Property development and project management expense	X, duration, debit	IAS 1 85
ifrs-full	Property management expense	X, duration, debit	IAS 1 112 c
ifrs-full	Income from reimbursements under insurance policies	X, duration, credit	IAS 1 112 c
ifrs-full	Income from fines and penalties	X, duration, credit	IAS 1 112 c
ifrs-full	Operating expense	X, duration, debit	IAS 1 85
ifrs-full	Operating expense excluding cost of sales	X, duration, debit	IAS 1 85
ifrs-full	Cost of sales, hotel operations	X, duration, debit	IAS 1 85
ifrs-full	Cost of sales, room occupancy services	X, duration, debit	IAS 1 85
ifrs-full	Cost of sales, food and beverage	X, duration, debit	IAS 1 85
ifrs-full	Sales and marketing expense	X, duration, debit	IAS 1 85
ifrs-full	Media production expense	X, duration, debit	IAS 1 112 c
ifrs-full	Gains (losses) on change in fair value of derivatives [abstract]	abstract	
ifrs-full	Gains on change in fair value of derivatives	X, duration, credit	IAS 1 85
ifrs-full	Losses on change in fair value of derivatives	X, duration, debit	IAS 1 85
ifrs-full	Net gains (losses) on change in fair value of derivatives	X, duration, credit	IAS 1 85
ifrs-full	Fee and commission income (expense) [abstract]	abstract	
ifrs-full	Fee and commission income [abstract]	abstract	
ifrs-full	Brokerage fee income	X, duration, credit	IAS 1 112 c
ifrs-full	Portfolio and other management fee income	X, duration, credit	IAS 1 112 c
ifrs-full	Credit-related fee and commission income	X, duration, credit	IAS 1 112 c
ifrs-full	Other fee and commission income	X, duration, credit	IAS 1 112 c
ifrs-full	Total fee and commission income	X, duration, credit	IAS 1 85
ifrs-full	Fee and commission expense [abstract]	abstract	
ifrs-full	Brokerage fee expense	X, duration, debit	IAS 1 112 c
ifrs-full	Other fee and commission expense	X, duration, debit	IAS 1 112 c
ifrs-full	Total fee and commission expense	X, duration, debit	IAS 1 85
ifrs-full	Net fee and commission income (expense)	X, duration, credit	IAS 1 85
ifrs-full	Trading income (expense) [abstract]	abstract	
ifrs-full	Trading income (expense) on debt instruments	X, duration, credit	IAS 1 112 c
ifrs-full	Trading income (expense) on equity instruments	X, duration, credit	IAS 1 112 c
ifrs-full	Trading income (expense) on derivative financial instruments	X, duration, credit	IAS 1 112 c
ifrs-full	Trading income (expense) on foreign exchange contracts	X, duration, credit	IAS 1 112 c
ifrs-full	Other trading income (expense)	X, duration, credit	IAS 1 112 c
ifrs-full	Total trading income (expense)	X, duration, credit	IAS 1 85
ifrs-full	Net earned premium	X, duration, credit	IAS 1 85
ifrs-full	Claims and benefits paid, net of reinsurance recoveries	X, duration, debit	IAS 1 85
ifrs-full	Increase (decrease) in provision for unearned premium	X, duration, debit	IAS 1 85
ifrs-full	Premiums written, net of reinsurance	X, duration, credit	IAS 1 85
ifrs-full	Increase (decrease) in insurance liabilities, net of reinsurance	X, duration, debit	IAS 1 85
ifrs-full	Acquisition and administration expense related to insurance contracts	X, duration, debit	IAS 1 85
ifrs-full	Expenses by nature [abstract]	abstract	
ifrs-full	Raw materials and consumables used	X, duration, debit	IAS 1 102, IAS 1 99
ifrs-full	Cost of merchandise sold	X, duration, debit	IAS 1 85
ifrs-full	Cost of purchased energy sold	X, duration, debit	IAS 1 112 c
ifrs-full	Services expense	X, duration, debit	IAS 1 85
ifrs-full	Insurance expense	X, duration, debit	IAS 1 112 c
ifrs-full	Professional fees expense	X, duration, debit	IAS 1 112 c
ifrs-full	Transportation expense	X, duration, debit	IAS 1 112 c
ifrs-full	Bank and similar charges	X, duration, debit	IAS 1 112 c
ifrs-full	Energy transmission charges	X, duration, debit	IAS 1 112 c
ifrs-full	Travel expense	X, duration, debit	IAS 1 112 c
ifrs-full	Communication expense	X, duration, debit	IAS 1 112 c
ifrs-full	Utilities expense	X, duration, debit	IAS 1 112 c
ifrs-full	Advertising expense	X, duration, debit	IAS 1 112 c
ifrs-full	Classes of employee benefits expense [abstract]	abstract	
ifrs-full	Short-term employee benefits expense [abstract]	abstract	
ifrs-full	Wages and salaries	X, duration, debit	IAS 19 9
ifrs-full	Social security contributions	X, duration, debit	IAS 19 9
ifrs-full	Other short-term employee benefits	X, duration, debit	IAS 19 9
ifrs-full	Total short-term employee benefits expense	X, duration, debit	IAS 1 112 c
ifrs-full	Post-employment benefit expense, defined contribution plans	X, duration, debit	IAS 19 53
ifrs-full	Post-employment benefit expense, defined benefit plans	X, duration, debit	IAS 19 5
ifrs-full	Termination benefits expense	X, duration, debit	IAS 19 171

ifrs-full	Other long-term employee benefits	X, duration, debit	IAS 19 158
ifrs-full	Other employee expense	X, duration, debit	IAS 19 5
ifrs-full	Total employee benefits expense	X, duration, debit	IAS 1 99, IAS 1 102, IAS 1 104
ifrs-full	Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]	abstract	
ifrs-full	Depreciation and amortisation expense [abstract]	abstract	
ifrs-full	Depreciation expense	X, duration, debit	IAS 1 112 c
ifrs-full	Amortisation expense	X, duration, debit	IAS 1 112 c
ifrs-full	Total depreciation and amortisation expense	X, duration, debit	IFRS 8 23 e, IAS 1 102, IAS 1 104, IAS 1 99, IFRS 8 28 e, IFRS 12 B13 d
ifrs-full	Impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IAS 1 99
ifrs-full	Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IAS 1 112 c
ifrs-full	Tax expense other than income tax expense	X, duration, debit	IAS 1 85
ifrs-full	Property tax expense	X, duration, debit	IAS 1 85
ifrs-full	Other expenses	X, duration, debit	IAS 1 102, IAS 1 99
ifrs-full	Total expenses, by nature	X, duration, debit	IAS 1 99
ifrs-full	Earnings per share [abstract]	abstract	
ifrs-full	Basic and diluted earnings per share [abstract]	abstract	
ifrs-full	Basic and diluted earnings (loss) per share from continuing operations	X, duration	IAS 1 85
ifrs-full	Basic and diluted earnings (loss) per share from discontinued operations	X, duration	IAS 1 85
ifrs-full	Total basic and diluted earnings (loss) per share	X, duration	IAS 1 85
ifrs-full	Miscellaneous other comprehensive income [abstract]	abstract	
ifrs-full	Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	X, duration, debit	IAS 1 85
ifrs-full	Other comprehensive income, attributable to owners of parent	X, duration, credit	IAS 1 85
ifrs-full	Other comprehensive income, attributable to non-controlling interests	X, duration, credit	IAS 1 85
ifrs-full	Other individually immaterial components of other comprehensive income, net of tax	X, duration, credit	IAS 1 85
ifrs-full	Other individually immaterial components of other comprehensive income, before tax	X, duration, credit	IAS 1 85
ifrs-full	Income tax relating to other individually immaterial components of other comprehensive income	X, duration, debit	IAS 1 85
ifrs-full	Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]	abstract	
ifrs-full	Share of profit (loss) of associates accounted for using equity method	X, duration, credit	IAS 1 85
cipc-ca	Gain (loss) recognised on disposal of interest in former associate	X, duration	
ifrs-full	Share of profit (loss) of joint ventures accounted for using equity method	X, duration, credit	IAS 1 85
cipc-ca	Gain (loss) recognised on disposal of interest in former joint venture	X, duration	
ifrs-full	Total share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax [abstract]	abstract	
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A
ifrs-full	Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IFRS 12 B16 c, Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 91 a
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]	abstract	
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A
ifrs-full	Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X, duration, credit	IAS 1 91 b, Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]	abstract	
ifrs-full	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	X, duration, debit	IAS 1 91
ifrs-full	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	X, duration, debit	IAS 1 91
ifrs-full	Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X, duration, debit	IAS 1 90
ifrs-full	Income tax relating to components of other comprehensive income [abstract]	abstract	
ifrs-full	Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	X, duration, debit	IAS 1 91
ifrs-full	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X, duration, debit	IAS 1 91
ifrs-full	Aggregated income tax relating to components of other comprehensive income	X, duration	IAS 1 90, IAS 12 81 ab
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[800.300] Statement of cash flows, additional disclosures

Prefix	Label	Type	References
ifrs-full	Statement of cash flows [abstract]	abstract	
ifrs-full	Cash flows from (used in) operating activities [abstract]	abstract	
ifrs-full	Classes of cash payments from operating activities [abstract]	abstract	
ifrs-full	Payments to suppliers for goods and services and to and on behalf of employees	X, duration, credit	IAS 7 14
ifrs-full	Payments for exploration and evaluation expenses	X, duration, credit	IAS 7 14
ifrs-full	Adjustments for interest expense	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for interest income	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for dividend income	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for finance income	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for finance income (cost)	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for deferred tax expense	X, duration, debit	IAS 7 20
ifrs-full	Adjustments to reconcile profit (loss) other than changes in working capital	X, duration, debit	IAS 7 20
ifrs-full	Cash flows from (used in) operations before changes in working capital	X, duration	IAS 7 A Statement of cash flows for an entity other than a financial institution, IAS 7 20
ifrs-full	Increase (decrease) in working capital	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for decrease (increase) in trade and other receivables	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in trade and other payables	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for decrease (increase) in other assets	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in other liabilities	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for decrease (increase) in other current assets	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in other current liabilities	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in employee benefit liabilities	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for decrease (increase) in loans and advances to customers	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for decrease (increase) in loans and advances to banks	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in deposits from customers	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in deposits from banks	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for decrease (increase) in financial assets held for trading	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in financial liabilities held for trading	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for decrease (increase) in derivative financial assets	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in derivative financial liabilities	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for decrease (increase) in biological assets	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for increase in other provisions arising from passage of time	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for amortisation expense	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for depreciation expense	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for impairment loss recognised in profit or loss, goodwill	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	X, duration, debit	IAS 7 20
ifrs-full	Adjustments for gains (losses) on fair value adjustment, investment property	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for gains (losses) on change in fair value less costs to sell, biological assets	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for gains (losses) on change in fair value of derivatives	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for gain (loss) on disposals, property, plant and equipment	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for undistributed profits of investments accounted for using equity method	X, duration, credit	IAS 7 20
ifrs-full	Adjustments for increase (decrease) in deferred income	X, duration, debit	IAS 7 20
ifrs-full	Income taxes paid, classified as operating activities	X, duration, credit	IAS 7 35
ifrs-full	Income taxes refund, classified as operating activities	X, duration, debit	IAS 7 35
ifrs-full	Finance costs paid, classified as operating activities	X, duration, credit	IAS 7 31
ifrs-full	Finance income received, classified as operating activities	X, duration, debit	IAS 7 31
ifrs-full	Cash flows from (used in) investing activities [abstract]	abstract	

ifrs-full	Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	X, duration, debit	IAS 7 16
ifrs-full	Dividends received from investments accounted for using equity method, classified as investing activities	X, duration, debit	IAS 7 16
ifrs-full	Dividends received from associates, classified as investing activities	X, duration, debit	IAS 7 16
ifrs-full	Dividends received from joint ventures, classified as investing activities	X, duration, debit	IAS 7 16
ifrs-full	Purchase of interests in associates	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from sales of interests in associates	X, duration, debit	IAS 7 16
ifrs-full	Purchase of interests in investments accounted for using equity method	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from sales of investments accounted for using equity method	X, duration, debit	IAS 7 16
ifrs-full	Cash advances and loans made to related parties	X, duration, credit	IAS 7 16
ifrs-full	Cash receipts from repayment of advances and loans made to related parties	X, duration, debit	IAS 7 16
ifrs-full	Purchase of investment property	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from sales of investment property	X, duration, debit	IAS 7 16
ifrs-full	Purchase of biological assets	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from sales of biological assets	X, duration, debit	IAS 7 16
ifrs-full	Purchase of exploration and evaluation assets	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from disposal of exploration and evaluation assets	X, duration, debit	IAS 7 16
ifrs-full	Purchase of mining assets	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from disposal of mining assets	X, duration, debit	IAS 7 16
ifrs-full	Purchase of oil and gas assets	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from disposal of oil and gas assets	X, duration, debit	IAS 7 16
ifrs-full	Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	X, duration, debit	IAS 7 16
ifrs-full	Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X, duration, debit	IAS 7 16
ifrs-full	Payments for development project expenditure	X, duration, credit	IAS 7 16
ifrs-full	Cash flows used in exploration and development activities	X, duration, credit	IAS 7 16
ifrs-full	Purchase of investments other than investments accounted for using equity method	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from sales of investments other than investments accounted for using equity method	X, duration, debit	IAS 7 16
ifrs-full	Purchase of financial instruments, classified as investing activities	X, duration, credit	IAS 7 16
ifrs-full	Proceeds from sales or maturity of financial instruments, classified as investing activities	X, duration, debit	IAS 7 16
ifrs-full	Purchase of available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IAS 7 16
ifrs-full	Proceeds from disposal or maturity of available-for-sale financial assets	X, duration, debit	Expiry date 2021-01-01 IAS 7 16
ifrs-full	Cash flows from (used in) decrease (increase) in short-term deposits and investments	X, duration, debit	IAS 7 16
ifrs-full	Inflows of cash from investing activities	X, duration, debit	IAS 7 16
ifrs-full	Outflows of cash from investing activities	X, duration, credit	IAS 7 16
ifrs-full	Cash flows from (used in) financing activities [abstract]	abstract	
ifrs-full	Dividends paid to equity holders of parent, classified as financing activities	X, duration, credit	IAS 7 17
ifrs-full	Dividends paid to non-controlling interests, classified as financing activities	X, duration, credit	IAS 7 17
ifrs-full	Proceeds from sale or issue of treasury shares	X, duration, debit	IAS 7 17
ifrs-full	Proceeds from exercise of options	X, duration, debit	IAS 7 17
ifrs-full	Proceeds from issue of ordinary shares	X, duration, debit	IAS 7 17
ifrs-full	Proceeds from issue of preference shares	X, duration, debit	IAS 7 17
ifrs-full	Proceeds from non-current borrowings	X, duration, debit	IAS 7 17
ifrs-full	Repayments of non-current borrowings	X, duration, credit	IAS 7 17
ifrs-full	Proceeds from current borrowings	X, duration, debit	IAS 7 17
ifrs-full	Repayments of current borrowings	X, duration, credit	IAS 7 17
ifrs-full	Cash flows from (used in) increase (decrease) in current borrowings	X, duration, debit	IAS 7 17
ifrs-full	Cash advances and loans from related parties	X, duration, debit	IAS 7 17
ifrs-full	Cash repayments of advances and loans from related parties	X, duration, credit	IAS 7 17
ifrs-full	Proceeds from issue of bonds, notes and debentures	X, duration, debit	IAS 7 17
ifrs-full	Repayments of bonds, notes and debentures	X, duration, credit	IAS 7 17
ifrs-full	Payments for share issue costs	X, duration, credit	IAS 7 17
ifrs-full	Payments for debt issue costs	X, duration, credit	IAS 7 17
ifrs-full	Proceeds from contributions of non-controlling interests	X, duration, debit	IAS 7 17
ifrs-full	Proceeds from issue of subordinated liabilities	X, duration, debit	IAS 7 17
ifrs-full	Repayments of subordinated liabilities	X, duration, credit	IAS 7 17
cipc-ca	Net income before capital items and equity accounted earnings	X, duration, credit	
cipc-ca	Increase (decrease) in income-earning assets	X, duration, debit	
cipc-ca	Increase (decrease) in deposits, trading and other liabilities	X, duration, credit	
cipc-ca	Direct taxation paid	X, duration, debit	
cipc-ca	Net purchase (proceeds) of financial instruments	X, duration, debit	
cipc-ca	Proceeds on realisation of fair value gain on cash and cash equivalents	X, duration, debit	

cipc-ca	Repayment of (proceeds on) collateral deposits payable	X, duration, credit	
cipc-ca	Acquisitions of associates and joint ventures	X, duration, debit	
cipc-ca	Capital expenditure on intangible assets	X, duration, debit	
cipc-ca	Buy-back (issuance) of ordinary share capital	X, duration, debit	
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[800.400] Statement of changes in equity, additional disclosures

Prefix	Label	Type	References
ifrs-full	Statement of changes in equity [abstract]	abstract	
ifrs-full	Statement of changes in equity [line items]	abstract	
ifrs-full	Dividends recognised as distributions to owners of parent, relating to prior years	X, duration, debit	IAS 1 106 d
ifrs-full	Dividends recognised as distributions to owners of parent, relating to current year	X, duration, debit	IAS 1 106 d
ifrs-full	Dividends recognised as distributions to owners of parent	X, duration, debit	IAS 1 106 d
ifrs-full	Dividends recognised as distributions to non-controlling interests	X, duration, debit	IAS 1 106 d
ifrs-full	Increase (decrease) through change in equity of subsidiaries, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Increase (decrease) through acquisition of subsidiary, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Increase (decrease) through disposal of subsidiary, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Increase (decrease) through transfer between revaluation surplus and retained earnings, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Increase (decrease) through transfer to statutory reserve, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Increase (decrease) through appropriation of retained earnings, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Increase (decrease) through exercise of options, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Increase (decrease) through exercise of warrants, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Increase (decrease) through conversion of convertible instruments, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Issue of convertible instruments	X, duration, credit	IAS 1 106 d
ifrs-full	Decrease (increase) through tax on share-based payment transactions, equity	X, duration, debit	IAS 1 106 d
ifrs-full	Increase (decrease) through transactions with owners, equity	X, duration, credit	IAS 1 106 d
ifrs-full	Purchase of treasury shares	X, duration, debit	IAS 1 106 d
ifrs-full	Sale or issue of treasury shares	X, duration, credit	IAS 1 106 d
ifrs-full	Cancellation of treasury shares	X, duration, credit	IAS 1 106 d
ifrs-full	Reduction of issued capital	X, duration, debit	IAS 1 106 d
ifrs-full	Share issue related cost	X, duration, debit	IAS 1 106 d
ifrs-full	Miscellaneous components of equity [abstract]	abstract	
ifrs-full	Statutory reserve [member]	member	IAS 1 108
ifrs-full	Capital redemption reserve [member]	member	IAS 1 108
ifrs-full	Merger reserve [member]	member	IAS 1 108
ifrs-full	Reserve of equity component of convertible instruments [member]	member	IAS 1 108
ifrs-full	Accumulated other comprehensive income [member]	member	IAS 1 108
ifrs-full	Capital reserve [member]	member	IAS 1 108
ifrs-full	Additional paid-in capital [member]	member	IAS 1 108
ifrs-full	Miscellaneous other reserves [member]	member	IAS 1 108
cipc-ca	Consolidated and separate [table]	table	
ifrs-full	Consolidated and separate financial statements [axis]	axis	IAS 27 4

[800.500] List of notes

Prefix	Label	Type	References
ifrs-full	Disclosure of notes and other explanatory information [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of accounting judgements and estimates [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of accrued expenses and other liabilities [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of allowance for credit losses [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of arrangements involving legal form of lease [text block]	text block	
ifrs-full	Disclosure of associates [text block]	text block	IAS 27 16 b, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Disclosure of auditors' remuneration [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of authorisation of financial statements [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of available-for-sale financial assets [text block]	text block	Expiry date 2021-01-01 IAS 1 10 e
ifrs-full	Disclosure of basis of consolidation [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 Disclosure

ifrs-full	Disclosure of borrowing costs [text block]	text block	IAS 23 Disclosure
ifrs-full	Disclosure of borrowings [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of business combinations [text block]	text block	IFRS 3 Disclosures
ifrs-full	Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of cash and cash equivalents [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of cash flow statement [text block]	text block	IAS 7 Presentation of a statement of cash flows
ifrs-full	Disclosure of changes in accounting policies [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 Accounting policies
ifrs-full	Disclosure of collateral [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of claims and benefits paid [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of commitments [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of contingent liabilities [text block]	text block	IAS 37 86
ifrs-full	Disclosure of cost of sales [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of credit risk [text block]	text block	IFRS 7 Credit risk, IAS 1 10 e
ifrs-full	Disclosure of debt instruments [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of deferred income [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of deferred taxes [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of deposits from banks [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of deposits from customers [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of derivative financial instruments [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of discontinued operations [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of dividends [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of earnings per share [text block]	text block	IAS 33 Disclosure
ifrs-full	Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 Disclosure
ifrs-full	Disclosure of employee benefits [text block]	text block	IAS 19 Scope
ifrs-full	Disclosure of entity's operating segments [text block]	text block	IFRS 8 Disclosure
ifrs-full	Disclosure of events after reporting period [text block]	text block	IAS 10 Disclosure
ifrs-full	Disclosure of expenses [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of expenses by nature [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 Disclosure
ifrs-full	Disclosure of fair value measurement [text block]	text block	IFRS 13 Disclosure
ifrs-full	Disclosure of fair value of financial instruments [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of fee and commission income (expense) [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of finance cost [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of finance income (cost) [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of finance income [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of financial assets held for trading [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of financial instruments [text block]	text block	IFRS 7 Scope
ifrs-full	Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of financial instruments held for trading [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of financial liabilities held for trading [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of financial risk management [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of first-time adoption [text block]	text block	IFRS 1 Presentation and disclosure
ifrs-full	Disclosure of general and administrative expense [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of general information about financial statements [text block]	text block	IAS 1 51
ifrs-full	Disclosure of going concern [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of goodwill [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of government grants [text block]	text block	IAS 20 Disclosure
ifrs-full	Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 Disclosures
ifrs-full	Disclosure of impairment of assets [text block]	text block	IAS 36 Disclosure
ifrs-full	Disclosure of income tax [text block]	text block	IAS 12 Disclosure
cipc-ca	Disclosure of indirect tax [text block]	text block	
ifrs-full	Disclosure of information about employees [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of information about key management personnel [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of insurance contracts [text block]	text block	Effective 2021-01-01 IFRS 17 Disclosure, Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Disclosure of insurance premium revenue [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of intangible assets [text block]	text block	IAS 38 Disclosure
ifrs-full	Disclosure of intangible assets and goodwill [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of interest expense [text block]	text block	IAS 1 10 e

ifrs-full	Disclosure of interest income [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of interest income (expense) [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of interests in other entities [text block]	text block	IFRS 12 1
ifrs-full	Disclosure of interim financial reporting [text block]	text block	IAS 34 Content of an interim financial report
ifrs-full	Disclosure of inventories [text block]	text block	IAS 2 Disclosure
ifrs-full	Disclosure of investment contracts liabilities [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of investment property [text block]	text block	IAS 40 Disclosure
ifrs-full	Disclosure of investments accounted for using equity method [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of issued capital [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of joint ventures [text block]	text block	IAS 27 16 b, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Disclosure of lease prepayments [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of leases [text block]	text block	IFRS 16 Presentation, IFRS 16 Disclosure
ifrs-full	Disclosure of liquidity risk [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of loans and advances to banks [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of loans and advances to customers [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of market risk [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of non-controlling interests [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 Presentation and disclosure
ifrs-full	Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1 134
ifrs-full	Disclosure of other assets [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of other current assets [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of other current liabilities [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of other liabilities [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of other non-current assets [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of other non-current liabilities [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of other operating expense [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of other operating income (expense) [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of other operating income [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 Disclosure
ifrs-full	Disclosure of prepayments and other assets [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of property, plant and equipment [text block]	text block	IAS 16 Disclosure
ifrs-full	Disclosure of provisions [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of reclassification of financial instruments [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of recognised revenue from construction contracts [text block]	text block	
ifrs-full	Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 Disclosure, IFRS 14 Presentation
ifrs-full	Disclosure of reinsurance [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of related party [text block]	text block	IAS 24 Disclosures
ifrs-full	Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of research and development expense [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of reserves within equity [text block]	text block	IAS 1 79 b
ifrs-full	Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of revenue [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 Disclosure, IFRS 15 Presentation
ifrs-full	Disclosure of separate financial statements [text block]	text block	IAS 27 Disclosure, IFRS 12 Objective
ifrs-full	Disclosure of service concession arrangements [text block]	text block	SIC 29 Consensus
ifrs-full	Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1 79
ifrs-full	Disclosure of share-based payment arrangements [text block]	text block	IFRS 2 44
ifrs-full	Disclosure of subordinated liabilities [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of subsidiaries [text block]	text block	IAS 27 16 b, IAS 27 17 b, IFRS 12 B4 a
ifrs-full	Disclosure of significant accounting policies [text block]	text block	IAS 1 117
ifrs-full	Disclosure of tax receivables and payables [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of trade and other payables [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of trade and other receivables [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of trading income (expense) [text block]	text block	IAS 1 10 e
ifrs-full	Disclosure of treasury shares [text block]	text block	IAS 1 10 e

Prefix	Label	Type	References
ifrs-full	Disclosure of significant accounting policies [text block]	text block	IAS 1 117
ifrs-full	Description of accounting policy for available-for-sale financial assets [text block]	text block	Expiry date 2021-01-01 IAS 1 117 b
ifrs-full	Description of accounting policy for biological assets [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for borrowing costs [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for borrowings [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for business combinations [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for cash flows [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for collateral [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for construction in progress [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for deferred income tax [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for depreciation expense [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7 46
ifrs-full	Description of accounting policy for discontinued operations [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for discounts and rebates [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for dividends [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for earnings per share [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for emission rights [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for employee benefits [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for environment related expense [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for exceptional items [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for expenses [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6 24 a
ifrs-full	Description of accounting policy for fair value measurement [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for finance costs [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for finance income and costs [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for financial assets [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for financial guarantees [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for financial instruments [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for financial liabilities [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for foreign currency translation [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for franchise fees [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for functional currency [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for goodwill [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for government grants [text block]	text block	IAS 20 39 a
ifrs-full	Description of accounting policy for hedging [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for held-to-maturity investments [text block]	text block	Expiry date 2021-01-01 IAS 1 117 b
ifrs-full	Description of accounting policy for impairment of assets [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for income tax [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	Expiry date 2021-01-01 IFRS 4 37 a, IAS 1 117 b
ifrs-full	Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for interest income and expense [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for investment in associates [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for investments in joint ventures [text block]	text block	IAS 1 117 b

ifrs-full	Description of accounting policy for investment property [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for issued capital [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for leases [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for loans and receivables [text block]	text block	Expiry date 2021-01-01 IAS 1 117 b
ifrs-full	Description of accounting policy for measuring inventories [text block]	text block	IAS 2 36 a
ifrs-full	Description of accounting policy for mining assets [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for mining rights [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for oil and gas assets [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for programming assets [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for provisions [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7 28 a
ifrs-full	Description of accounting policy for recognition of revenue [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for reinsurance [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for research and development expense [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for segment reporting [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for service concession arrangements [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for share-based payment transactions [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for stripping costs [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for subsidiaries [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for termination benefits [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for trade and other payables [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for trade and other receivables [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for trading income and expense [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for transactions with related parties [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for treasury shares [text block]	text block	IAS 1 117 b
ifrs-full	Description of accounting policy for warrants [text block]	text block	IAS 1 117 b
ifrs-full	Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1 117 b

[800.700] Notes - Corporate information and statement of IFRS compliance

Prefix	Label	Type	References
ifrs-full	Disclosure of notes and other explanatory information [text block]	text block	IAS 1 10 e
ifrs-full	Name of reporting entity or other means of identification	string	IAS 1 51 a
ifrs-full	Domicile of entity	string	IAS 1 138 a
ifrs-full	Legal form of entity	string	IAS 1 138 a
ifrs-full	Country of incorporation	string	IAS 1 138 a
ifrs-full	Address of entity's registered office	string	IAS 1 138 a
ifrs-full	Principal place of business	string	IAS 1 138 a
ifrs-full	Description of nature of entity's operations and principal activities	string	IAS 1 138 b
ifrs-full	Name of parent entity	string	IAS 1 138 c, IAS 24 13
ifrs-full	Name of ultimate parent of group	string	IAS 1 138 c, IAS 24 13
ifrs-full	Length of life of limited life entity	string	IAS 1 138 d
ifrs-full	Statement of IFRS compliance [text block]	text block	IAS 1 16
ifrs-full	Management conclusion on fair presentation as consequence of departure	string	IAS 1 20 a
ifrs-full	Explanation of departure from IFRS	string	IAS 1 20 b, IAS 1 20 c
ifrs-full	Explanation of financial effect of departure from IFRS	string	IAS 1 20 d
ifrs-full	Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	string	IAS 1 23 a

ifrs-full	Explanation of adjustments that would be necessary to achieve fair presentation	string	IAS 1 23 b
ifrs-full	Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1 25
ifrs-full	Explanation of fact and basis for preparation of financial statements when not going concern basis	string	IAS 1 25
ifrs-full	Explanation of why entity not regarded as going concern	string	IAS 1 25
ifrs-full	Description of reason for using longer or shorter reporting period	string	IAS 1 36 a
ifrs-full	Description of fact that amounts presented in financial statements are not entirely comparable	string	IAS 1 36 b
ifrs-full	Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1 41
ifrs-full	Disclosure of reclassifications or changes in presentation [abstract]	abstract	
ifrs-full	Disclosure of reclassifications or changes in presentation [table]	table	IAS 1 41
ifrs-full	Reclassified items [axis]	axis	IAS 1 41
ifrs-full	Reclassified items [member]	member	IAS 1 41
ifrs-full	Disclosure of reclassifications or changes in presentation [line items]	abstract	
ifrs-full	Description of nature of reclassifications or changes in presentation	string	IAS 1 41 a
ifrs-full	Amount of reclassifications or changes in presentation	X, duration	IAS 1 41 b
ifrs-full	Description of reason for reclassifications or changes in presentation	string	IAS 1 41 c
ifrs-full	Description of reason why reclassification of comparative amounts is impracticable	string	IAS 1 42 a
ifrs-full	Description of nature of necessary adjustments to provide comparative information	string	IAS 1 42 b
ifrs-full	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]	text block	IAS 1 61
ifrs-full	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]	abstract	
ifrs-full	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	table	IAS 1 61
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 d, IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items]	abstract	
ifrs-full	Current inventories	X, instant, debit	IAS 1 54 g, IAS 1 68, IAS 2 36 b
ifrs-full	Current trade receivables	X, instant, debit	IAS 1 78 b, IAS 1 68
ifrs-full	Current trade payables	X, instant, credit	IAS 1 70, IAS 1 78
ifrs-full	Disclosure of significant accounting policies [text block]	text block	IAS 1 117
ifrs-full	Explanation of measurement bases used in preparing financial statements [text block]	text block	IAS 1 117 a
ifrs-full	Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1 117 b
ifrs-full	Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	string	IAS 1 122
ifrs-full	Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	string	IFRIC 14 10, IAS 1 125
ifrs-full	Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1 125
ifrs-full	Disclosure of assets and liabilities with significant risk of material adjustment [abstract]	abstract	
ifrs-full	Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1 125
ifrs-full	Assets and liabilities [axis]	axis	IAS 1 125
ifrs-full	Assets and liabilities [member]	member	IAS 1 125
ifrs-full	Disclosure of assets and liabilities with significant risk of material adjustment [line items]	abstract	
ifrs-full	Description of nature of assets with significant risk of material adjustments within next financial year	string	IAS 1 125 a
ifrs-full	Description of nature of liabilities with significant risk of material adjustments within next financial year	string	IAS 1 125 a
ifrs-full	Assets with significant risk of material adjustments within next financial year	X, instant, debit	IAS 1 125 b
ifrs-full	Liabilities with significant risk of material adjustments within next financial year	X, instant, credit	IAS 1 125 b
ifrs-full	Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1 134
ifrs-full	Disclosure of objectives, policies and processes for managing capital [abstract]	abstract	
ifrs-full	Disclosure of objectives, policies and processes for managing capital [table]	table	IAS 1 136
ifrs-full	Capital requirements [axis]	axis	IAS 1 136

ifrs-full	Capital requirements [member]	member	IAS 1 136
ifrs-full	Disclosure of objectives, policies and processes for managing capital [line items]	abstract	
ifrs-full	Qualitative information about entity's objectives, policies and processes for managing capital	string	IAS 1 135 a
ifrs-full	Summary quantitative data about what entity manages as capital	string	IAS 1 135 b
ifrs-full	Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	string	IAS 1 135 c
ifrs-full	Information whether entity complied with any externally imposed capital requirements	string	IAS 1 135 d
ifrs-full	Information about consequences of non-compliance with externally imposed capital requirements	string	IAS 1 135 e
ifrs-full	Dividends recognised as distributions to owners per share	X, duration	IAS 1 107
ifrs-full	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X, duration	IAS 10 13, IAS 1 137 a
ifrs-full	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X, duration	IAS 1 137 a
ifrs-full	Cumulative preference dividends not recognised	X, duration	IAS 1 137 b
ifrs-full	Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	string	IFRIC 17 17 a
ifrs-full	Non-cash assets declared for distribution to owners before financial statements authorised for issue	X, instant, debit	IFRIC 17 17 b
ifrs-full	Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X, instant, debit	IFRIC 17 17 c
ifrs-full	Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	string	IFRIC 17 17 c
ifrs-full	Dividends payable, non-cash assets distributions	X, instant, credit	IFRIC 17 16 a
ifrs-full	Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	X, duration, credit	IFRIC 17 16 b
ifrs-full	Equity reclassified into financial liabilities	X, duration	IAS 1 80A
ifrs-full	Financial liabilities reclassified into equity	X, duration	IAS 1 80A
ifrs-full	Description of timing and reason of reclassification between financial liabilities and equity	string	IAS 1 80A

[800.800] Notes - Accounting policies, changes in accounting estimates and errors			
Prefix	Label	Type	References
ifrs-full	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 Accounting policies
ifrs-full	Disclosure of initial application of standards or interpretations [text block]	text block	IAS 8 28
ifrs-full	Disclosure of initial application of standards or interpretations [abstract]	abstract	
ifrs-full	Disclosure of initial application of standards or interpretations [table]	table	IAS 8 28
ifrs-full	Initially applied IFRSs [axis]	axis	IAS 8 28
ifrs-full	Initially applied IFRSs [member]	member	IAS 8 28
ifrs-full	Disclosure of initial application of standards or interpretations [line items]	abstract	
ifrs-full	Title of initially applied IFRS	string	IAS 8 28 a
ifrs-full	Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	string	IAS 8 28 b
ifrs-full	Description of nature of change in accounting policy	string	IAS 8 28 c
ifrs-full	Description of transitional provisions of initially applied IFRS	string	IAS 8 28 d
ifrs-full	Description of transitional provisions of initially applied IFRS that might have effect on future periods	string	IAS 8 28 e
ifrs-full	Disclosure of voluntary change in accounting policy [text block]	text block	IAS 8 29
ifrs-full	Disclosure of voluntary change in accounting policy [abstract]	abstract	
ifrs-full	Disclosure of voluntary change in accounting policy [table]	table	IAS 8 29
ifrs-full	Voluntary changes in accounting policy [axis]	axis	IAS 8 29
ifrs-full	Voluntary changes in accounting policy [member]	member	IAS 8 29
ifrs-full	Disclosure of voluntary change in accounting policy [line items]	abstract	
ifrs-full	Description of nature of voluntary change in accounting policy	string	IAS 8 29 a
ifrs-full	Description of reasons why applying new accounting policy provides reliable and more relevant information	string	IAS 8 29 b
ifrs-full	Explanation of new standards or interpretations not applied	string	IAS 8 30 a
ifrs-full	Disclosure of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8 30 b
ifrs-full	Disclosure of expected impact of initial application of new standards or interpretations [abstract]	abstract	
ifrs-full	Disclosure of expected impact of initial application of new standards or interpretations [table]	table	IAS 8 30 b
ifrs-full	New IFRSs [axis]	axis	IAS 8 30 b
ifrs-full	New IFRSs [member]	member	IAS 8 30 b
ifrs-full	Disclosure of expected impact of initial application of new standards or interpretations [line items]	abstract	
ifrs-full	Title of new IFRS	string	IAS 8 31 a

ifrs-full	Description of nature of impending change in accounting policy	string	IAS 8 31 b
ifrs-full	Date by which application of new IFRS is required	date	IAS 8 31 c
ifrs-full	Date as at which entity plans to apply new IFRS initially	date	IAS 8 31 d
ifrs-full	Discussion of impact that initial application of new IFRS is expected to have on financial statements	string	IAS 8 31 e i
ifrs-full	Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	string	IAS 8 31 e ii
ifrs-full	Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	string	IAS 8 28 h, IAS 8 29 e
ifrs-full	Disclosure of changes in accounting estimates [text block]	text block	IAS 8 39
ifrs-full	Disclosure of changes in accounting estimates [abstract]	abstract	
ifrs-full	Disclosure of changes in accounting estimates [table]	table	IAS 8 39
ifrs-full	Accounting estimates [axis]	axis	IAS 8 39
ifrs-full	Accounting estimates [member]	member	IAS 8 39
ifrs-full	Disclosure of changes in accounting estimates [line items]	abstract	
ifrs-full	Description of nature of change in accounting estimate [text block]	text block	IAS 8 39
ifrs-full	Increase (decrease) in accounting estimate	X, duration	IAS 8 39
ifrs-full	Description of fact that estimating amount of change in accounting estimate is impracticable [text block]	text block	IAS 8 40
ifrs-full	Description of nature of accounting errors in prior periods [text block]	text block	IAS 8 49 a
ifrs-full	Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	string	IAS 8 49 d

[800.900] Notes - Interim financial reporting

Prefix	Label	Type	References
ifrs-full	Disclosure of interim financial reporting [text block]	text block	IAS 34 Content of an interim financial report
ifrs-full	Description of significant events and transactions	string	IAS 34 15
ifrs-full	Description of cross-reference to disclosures presented outside interim financial statements	string	IAS 34 16A
ifrs-full	Description of accounting policies and methods of computation followed in interim financial statements [text block]	text block	IAS 34 16A a
ifrs-full	Explanation of seasonality or cyclical nature of interim operations	string	IAS 34 16A b
ifrs-full	Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence	string	IAS 34 16A c
ifrs-full	Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	string	IAS 34 16A d
ifrs-full	Explanation of issues, repurchases and repayments of debt and equity securities	string	IAS 34 16A e
ifrs-full	Dividends paid, ordinary shares	X, duration, debit	IAS 34 16A f
ifrs-full	Dividends paid, other shares	X, duration, debit	IAS 34 16A f
ifrs-full	Dividends paid, ordinary shares per share	X, duration	IAS 34 16A f
ifrs-full	Dividends paid, other shares per share	X, duration	IAS 34 16A f
ifrs-full	Explanation of events after interim period that have not been reflected	string	IAS 34 16A h
ifrs-full	Explanation of effect of changes in composition of entity during interim period	string	IAS 34 16A i
ifrs-full	Description of compliance with IFRSs if applied for interim financial report	string	IAS 34 19
ifrs-full	Description of nature and amount of change in estimate during final interim period	string	IAS 34 26

[801.000] Notes - Events after reporting period

Prefix	Label	Type	References
ifrs-full	Disclosure of events after reporting period [text block]	text block	IAS 10 Disclosure
ifrs-full	Explanation of body of authorisation	string	IAS 10 17
ifrs-full	Date of authorisation for issue of financial statements	date	IAS 10 17
ifrs-full	Explanation of fact that entity's owners or others have power to amend financial statements after issue	string	IAS 10 17
ifrs-full	Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10 21
ifrs-full	Disclosure of non-adjusting events after reporting period [abstract]	abstract	
ifrs-full	Disclosure of non-adjusting events after reporting period [table]	table	IAS 10 21
ifrs-full	Non-adjusting events after reporting period [axis]	axis	IAS 10 21
ifrs-full	Non-adjusting events after reporting period [member]	member	IAS 10 21
ifrs-full	Major business combination [member]	member	IAS 10 22 a
ifrs-full	Disposal of major subsidiary [member]	member	IAS 10 22 a
ifrs-full	Announcement of plan to discontinue operation [member]	member	IAS 10 22 b
ifrs-full	Major purchases of assets [member]	member	IAS 10 22 c
ifrs-full	Classification of assets as held for sale [member]	member	IAS 10 22 c

ifrs-full	Other disposals of assets [member]	member	IAS 10 22 c
ifrs-full	Expropriation of major assets by government [member]	member	IAS 10 22 c
ifrs-full	Destruction of major production plant [member]	member	IAS 10 22 d
ifrs-full	Announcing or commencing implementation of major restructuring [member]	member	IAS 10 22 e
ifrs-full	Major ordinary share transactions [member]	member	IAS 10 22 f
ifrs-full	Potential ordinary share transactions [member]	member	IAS 10 22 f
ifrs-full	Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10 22 g
ifrs-full	Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10 22 h
ifrs-full	Entering into significant commitments or contingent liabilities [member]	member	IAS 10 22 i
ifrs-full	Commencement of major litigation [member]	member	IAS 10 22 j
ifrs-full	Disclosure of non-adjusting events after reporting period [line items]	abstract	
ifrs-full	Description of nature of non-adjusting event after reporting period	string	IAS 10 21 a
ifrs-full	Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IAS 10 21 b
ifrs-full	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X, duration	IAS 10 13, IAS 1 137 a

[801.100] Notes - Hyperinflationary reporting

Prefix	Label	Type	References
ifrs-full	Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 Disclosures
ifrs-full	Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	string	IAS 29 39 a
ifrs-full	Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	string	IAS 29 39 b
ifrs-full	Description of identity of price index	string	IAS 29 39 c
ifrs-full	Level of price index	X, instant	IAS 29 39 c
ifrs-full	Price index movements	X, duration	IAS 29 39 c
ifrs-full	Gains (losses) on net monetary position	X, duration, credit	IAS 29 9

[801.200] Notes - Business combinations

Prefix	Label	Type	References
ifrs-full	Disclosure of business combinations [text block]	text block	IFRS 3 Disclosures
ifrs-full	Description of nature and financial effect of business combinations during period	string	IFRS 3 59 a
ifrs-full	Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	string	IFRS 3 59 b
ifrs-full	Explanation of financial effect of adjustments related to business combinations	string	IFRS 3 61
ifrs-full	Additional information about nature and financial effect of business combination	string	IFRS 3 63
ifrs-full	Disclosure of detailed information about business combination [text block]	text block	IFRS 3 Disclosures application of paragraphs 59 and 61
ifrs-full	Disclosure of detailed information about business combination [abstract]	abstract	
ifrs-full	Disclosure of detailed information about business combination [table]	table	IFRS 3 B64
ifrs-full	Business combinations [axis]	axis	IFRS 3 B64
ifrs-full	Entity's total for business combinations [member]	member	IFRS 3 B67, IFRS 3 B64
ifrs-full	Business combinations [member]	member	IFRS 3 B64
ifrs-full	Aggregated individually immaterial business combinations [member]	member	IFRS 3 B65
ifrs-full	Disclosure of detailed information about business combination [line items]	abstract	
ifrs-full	Name of acquiree	string	IFRS 3 B64 a
ifrs-full	Description of acquiree	string	IFRS 3 B64 a
ifrs-full	Date of acquisition	date	IFRS 3 B64 b
ifrs-full	Percentage of voting equity interests acquired	X, instant	IFRS 3 B64 c
ifrs-full	Description of primary reasons for business combination	string	IFRS 3 B64 d
ifrs-full	Description of how acquirer obtained control of acquiree	string	IFRS 3 B64 d
ifrs-full	Description of factors that make up goodwill recognised	string	IFRS 3 B64 e
ifrs-full	Acquisition-date fair value of total consideration transferred [abstract]	abstract	
ifrs-full	Cash transferred	X, instant, credit	IFRS 3 B64 f i
ifrs-full	Other tangible or intangible assets transferred	X, instant, credit	IFRS 3 B64 f ii
ifrs-full	Liabilities incurred	X, instant, credit	IFRS 3 B64 f iii
ifrs-full	Equity interests of acquirer	X, instant, credit	IFRS 3 B64 f iv
ifrs-full	Number of instruments or interests issued or issuable	X, instant	IFRS 3 B64 f iv
ifrs-full	Description of method of measuring fair value of instruments or interests	string	IFRS 3 B64 f iv
ifrs-full	Total consideration transferred, acquisition-date fair value	X, instant, credit	IFRS 3 B64 f

ifrs-full	Contingent consideration recognised as of acquisition date	X, instant, credit	IFRS 3 B64 g i
ifrs-full	Indemnification assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 g i
ifrs-full	Description of arrangement for contingent consideration arrangements and indemnification assets	string	IFRS 3 B64 g ii
ifrs-full	Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	string	IFRS 3 B64 g ii
ifrs-full	Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	string	IFRS 3 B64 g iii
ifrs-full	Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	string	IFRS 3 B64 g iii
ifrs-full	Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	string	IFRS 3 B64 g iii
ifrs-full	Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	abstract	
ifrs-full	Financial assets recognised as of acquisition date	X, instant, debit	IFRS 3 IE72, IFRS 3 B64 i
ifrs-full	Inventory recognised as of acquisition date	X, instant, debit	IFRS 3 IE72, IFRS 3 B64 i
ifrs-full	Property, plant and equipment recognised as of acquisition date	X, instant, debit	IFRS 3 IE72, IFRS 3 B64 i
ifrs-full	Identifiable intangible assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i, IFRS 3 IE72
ifrs-full	Customer-related intangible assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
ifrs-full	Technology-based intangible assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
ifrs-full	Financial liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 IE72, IFRS 3 B64 i
ifrs-full	Contingent liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i, IFRS 3 IE72
ifrs-full	Net identifiable assets acquired (liabilities assumed)	X, instant, debit	IFRS 3 B64 i, IFRS 3 IE72
ifrs-full	Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	abstract	
ifrs-full	Non-current assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
ifrs-full	Current assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
ifrs-full	Non-current liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
ifrs-full	Current liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
ifrs-full	Trade and other payables recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
ifrs-full	Deferred tax assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
ifrs-full	Deferred tax liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
ifrs-full	Borrowings recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
ifrs-full	Deferred income recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
ifrs-full	Cash and cash equivalents recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
ifrs-full	Goodwill recognised as of acquisition date	X, instant, debit	IFRS 3 B64, IFRS 3 IE72
ifrs-full	Goodwill expected to be deductible for tax purposes	X, instant, debit	IFRS 3 B64 k
ifrs-full	Gain recognised in bargain purchase transaction	X, duration, credit	IFRS 3 B64 n i
ifrs-full	Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	string	IFRS 3 B64 n i
ifrs-full	Description of reasons why bargain purchase transaction resulted in gain	string	IFRS 3 B64 n ii
ifrs-full	Non-controlling interest in acquiree recognised at acquisition date	X, instant, credit	IFRS 3 B64 o i
ifrs-full	Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	string	IFRS 3 B64 o i
ifrs-full	Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	string	IFRS 3 B64 o ii
ifrs-full	Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	X, instant, credit	IFRS 3 B64 p i
ifrs-full	Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	X, duration, credit	IFRS 3 B64 p ii
ifrs-full	Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised	string	IFRS 3 B64 p ii
ifrs-full	Revenue of acquiree since acquisition date	X, duration, credit	IFRS 3 B64 q i
ifrs-full	Profit (loss) of acquiree since acquisition date	X, duration, credit	IFRS 3 B64 q i
ifrs-full	Revenue of combined entity as if combination occurred at beginning of period	X, duration, credit	IFRS 3 B64 q ii
ifrs-full	Profit (loss) of combined entity as if combination occurred at beginning of period	X, duration, credit	IFRS 3 B64 q ii
ifrs-full	Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	string	IFRS 3 B64 q
ifrs-full	Description of reasons why initial accounting for business combination is incomplete	string	IFRS 3 B67 a i
ifrs-full	Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	string	IFRS 3 B67 a ii
ifrs-full	Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	string	IFRS 3 B67 a iii
ifrs-full	Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	X, duration	IFRS 3 B67 a iii
ifrs-full	Increase (decrease) in contingent consideration asset (liability)	X, duration, debit	IFRS 3 B67 b i
ifrs-full	Explanation of any changes in recognised amounts of contingent consideration	string	IFRS 3 B67 b i
ifrs-full	Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration	string	IFRS 3 B67 b ii
ifrs-full	Description of valuation techniques and key model inputs used to measure contingent consideration	string	IFRS 3 B67 b iii

ifrs-full	Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	X, duration, credit	IFRS 3 B67 e
ifrs-full	Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	string	IFRS 3 B67 e
ifrs-full	Disclosure of reconciliation of changes in goodwill [text block]	text block	IFRS 3 B67 d
ifrs-full	Disclosure of reconciliation of changes in goodwill [abstract]	abstract	
ifrs-full	Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3 B67 d
ifrs-full	Business combinations [axis]	axis	IFRS 3 B64
ifrs-full	Entity's total for business combinations [member]	member	IFRS 3 B67, IFRS 3 B64
ifrs-full	Business combinations [member]	member	IFRS 3 B64
ifrs-full	Aggregated individually immaterial business combinations [member]	member	IFRS 3 B65
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Disclosure of reconciliation of changes in goodwill [line items]	abstract	
ifrs-full	Reconciliation of changes in goodwill [abstract]	abstract	
ifrs-full	Goodwill at beginning of period	X, instant, debit	IAS 1 54 c, IFRS 3 B67 d, IAS 36 134 a, IAS 36 135 a
ifrs-full	Changes in goodwill [abstract]	abstract	
ifrs-full	Additional recognition, goodwill	X, duration, debit	IFRS 3 B67 d ii
ifrs-full	Subsequent recognition of deferred tax assets, goodwill	X, duration, credit	IFRS 3 B67 d iii
ifrs-full	Decrease through classified as held for sale, goodwill	X, duration, credit	IFRS 3 B67 d iv
ifrs-full	Goodwill derecognised without having previously been included in disposal group classified as held for sale	X, duration, credit	IFRS 3 B67 d iv
ifrs-full	Impairment loss recognised in profit or loss, goodwill	X, duration	IFRS 3 B67 d v
ifrs-full	Increase (decrease) through net exchange differences, goodwill	X, duration, debit	IFRS 3 B67 d vi
ifrs-full	Increase (decrease) through other changes, goodwill	X, duration, debit	IFRS 3 B67 d vii
ifrs-full	Total increase (decrease) in goodwill	X, duration, debit	IFRS 3 B67 d
ifrs-full	Goodwill at end of period	X, instant, debit	IAS 1 54 c, IFRS 3 B67 d, IAS 36 134 a, IAS 36 135 a
ifrs-full	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block]	text block	IFRS 3 B64 l
ifrs-full	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]	abstract	
ifrs-full	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]	table	IFRS 3 B64 l
ifrs-full	Business combinations [axis]	axis	IFRS 3 B64
ifrs-full	Entity's total for business combinations [member]	member	IFRS 3 B67, IFRS 3 B64
ifrs-full	Business combinations [member]	member	IFRS 3 B64
ifrs-full	Aggregated individually immaterial business combinations [member]	member	IFRS 3 B65
ifrs-full	Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3 B64 l
ifrs-full	Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	member	IFRS 3 B64 l
ifrs-full	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items]	abstract	
ifrs-full	Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	string	IFRS 3 B64 m, IFRS 3 B64 l i, IFRS 3 B64 l
ifrs-full	Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	string	IFRS 3 B64 l ii
ifrs-full	Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X, duration	IFRS 3 B64 l iii
ifrs-full	Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X, duration, debit	IFRS 3 B64 m
ifrs-full	Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X, duration, debit	IFRS 3 B64 m
ifrs-full	Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X, duration, debit	IFRS 3 B64 m

ifrs-full	Description of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	string	IFRS 3 B64 l iii
ifrs-full	Description of line items in statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	string	IFRS 3 B64 m
ifrs-full	Method used to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	string	IFRS 3 B64 l iv
ifrs-full	Description of how issue costs not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	string	IFRS 3 B64 m
ifrs-full	Disclosure of acquired receivables [text block]	text block	IFRS 3 B64 h
ifrs-full	Disclosure of acquired receivables [abstract]	abstract	
ifrs-full	Disclosure of acquired receivables [table]	table	IFRS 3 B64 h
ifrs-full	Business combinations [axis]	axis	IFRS 3 B64
ifrs-full	Entity's total for business combinations [member]	member	IFRS 3 B67, IFRS 3 B64
ifrs-full	Business combinations [member]	member	IFRS 3 B64
ifrs-full	Aggregated individually immaterial business combinations [member]	member	IFRS 3 B65
ifrs-full	Classes of acquired receivables [axis]	axis	IFRS 3 B64 h
ifrs-full	Classes of acquired receivables [member]	member	IFRS 3 B64 h
ifrs-full	Loans acquired in business combination [member]	member	IFRS 3 B64 h
ifrs-full	Direct finance leases acquired in business combination [member]	member	IFRS 3 B64 h
ifrs-full	Disclosure of acquired receivables [line items]	abstract	
ifrs-full	Fair value of acquired receivables	X, instant, debit	IFRS 3 B64 h i
ifrs-full	Gross contractual amounts receivable for acquired receivables	X, instant, debit	IFRS 3 B64 h ii
ifrs-full	Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	X, instant, debit	IFRS 3 B64 h iii
ifrs-full	Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3 B64 j
ifrs-full	Disclosure of contingent liabilities in business combination [abstract]	abstract	
ifrs-full	Disclosure of contingent liabilities in business combination [table]	table	IFRS 3 B67 c, IFRS 3 B64 j
ifrs-full	Business combinations [axis]	axis	IFRS 3 B64
ifrs-full	Entity's total for business combinations [member]	member	IFRS 3 B67, IFRS 3 B64
ifrs-full	Business combinations [member]	member	IFRS 3 B64
ifrs-full	Aggregated individually immaterial business combinations [member]	member	IFRS 3 B65
ifrs-full	Classes of contingent liabilities [axis]	axis	IAS 37 86, IFRS 3 B67 c
ifrs-full	Contingent liabilities [member]	member	IFRS 3 B67 c, IAS 37 88
ifrs-full	Warranty contingent liability [member]	member	IAS 37 88
ifrs-full	Restructuring contingent liability [member]	member	IAS 37 88
ifrs-full	Legal proceedings contingent liability [member]	member	IAS 37 88
ifrs-full	Onerous contracts contingent liability [member]	member	IAS 37 88
ifrs-full	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 88
ifrs-full	Contingent liabilities related to joint ventures [member]	member	IAS 37 88
ifrs-full	Share of contingent liabilities of associates [member]	member	IAS 37 88
ifrs-full	Other contingent liabilities [member]	member	IAS 37 88
ifrs-full	Items of contingent liabilities [axis]	axis	IFRS 3 B64 j
ifrs-full	Items of contingent liabilities [member]	member	IFRS 3 B64 j
ifrs-full	Disclosure of contingent liabilities in business combination [line items]	abstract	
ifrs-full	Description of nature of obligation, contingent liabilities in business combination	string	IFRS 3 B64 j i, IFRS 3 B67 c, IFRS 3 B64 j
ifrs-full	Description of expected timing of outflows, contingent liabilities in business combination	string	IFRS 3 B64 j, IFRS 3 B67 c
ifrs-full	Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	string	IFRS 3 B64 j, IFRS 3 B64 j i, IFRS 3 B67 c
ifrs-full	Description of major assumptions made concerning future events, contingent liabilities in business combination	string	IFRS 3 B67 c, IFRS 3 B64 j
ifrs-full	Expected reimbursement, contingent liabilities in business combination	X, instant, debit	IFRS 3 B64 j, IFRS 3 B67 c
ifrs-full	Asset recognised for expected reimbursement, contingent liabilities in business combination	X, instant, debit	IFRS 3 B67 c, IFRS 3 B64 j
ifrs-full	Explanation of estimated financial effect, contingent liabilities in business combination	string	IFRS 3 B64 j i
ifrs-full	Estimated financial effect, contingent liabilities in business combination	X, instant, credit	IFRS 3 B64 j i
ifrs-full	Explanation of possibility of reimbursement, contingent liabilities in business combination	string	IFRS 3 B64 j i
ifrs-full	Description of reasons why liability cannot be measured reliably	string	IFRS 3 B64 j ii
ifrs-full	Reconciliation of changes in contingent liabilities recognised in business combination [abstract]	abstract	
ifrs-full	Contingent liabilities recognised in business combination at beginning of period	X, instant, credit	IFRS 3 B67 c
ifrs-full	Changes in contingent liabilities recognised in business combination [abstract]	abstract	
ifrs-full	Additional liabilities, contingent liabilities recognised in business combination [abstract]	abstract	
ifrs-full	New liabilities, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
ifrs-full	Increase in existing liabilities, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c

ifrs-full	Total additional liabilities, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
ifrs-full	Settled liabilities, contingent liabilities recognised in business combination	X, duration, debit	IFRS 3 B67 c
ifrs-full	Reversed unsettled liabilities, contingent liabilities recognised in business combination	X, duration, debit	IFRS 3 B67 c
ifrs-full	Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
ifrs-full	Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
ifrs-full	Total increase (decrease) in contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
ifrs-full	Contingent liabilities recognised in business combination at end of period	X, instant, credit	IFRS 3 B67 c
ifrs-full	Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue	string	IFRS 3 B66

[801.300] Notes - Related party

Prefix	Label	Type	References
ifrs-full	Disclosure of related party [text block]	text block	IAS 24 Disclosures
ifrs-full	Name of parent entity	string	IAS 1 138 c, IAS 24 13
ifrs-full	Name of ultimate parent of group	string	IAS 1 138 c, IAS 24 13
ifrs-full	Name of most senior parent entity producing publicly available financial statements	string	IAS 24 13
ifrs-full	Explanation of relationships between parent and subsidiaries	string	IAS 24 13
ifrs-full	Key management personnel compensation, short-term employee benefits	X, duration, debit	IAS 24 17 a
ifrs-full	Key management personnel compensation, post-employment benefits	X, duration, debit	IAS 24 17 b
ifrs-full	Key management personnel compensation, other long-term employee benefits	X, duration, debit	IAS 24 17 c
ifrs-full	Key management personnel compensation, termination benefits	X, duration, debit	IAS 24 17 d
ifrs-full	Key management personnel compensation, share-based payment	X, duration, debit	IAS 24 17 e
ifrs-full	Key management personnel compensation	X, duration, debit	IAS 24 17
ifrs-full	Disclosure of transactions between related parties [text block]	text block	IAS 24 18
ifrs-full	Disclosure of transactions between related parties [abstract]	abstract	
ifrs-full	Disclosure of transactions between related parties [table]	table	IAS 24 19
ifrs-full	Categories of related parties [axis]	axis	IAS 24 19
ifrs-full	Entity's total for related parties [member]	member	IAS 24 19
ifrs-full	Related parties [member]	member	IAS 24 19
ifrs-full	Parent [member]	member	IAS 24 19 a
ifrs-full	Entities with joint control or significant influence over entity [member]	member	IAS 24 19 b
ifrs-full	Subsidiaries [member]	member	IAS 24 19 c, IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
ifrs-full	Associates [member]	member	IAS 24 19 d, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J a, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Joint ventures where entity is venturer [member]	member	IAS 24 19 e
ifrs-full	Key management personnel of entity or parent [member]	member	IAS 24 19 f
ifrs-full	Other related parties [member]	member	IAS 24 19 g
ifrs-full	Disclosure of transactions between related parties [line items]	abstract	
ifrs-full	Description of transactions with related party	string	IAS 24 18
ifrs-full	Description of nature of related party relationship	string	IAS 24 18
ifrs-full	Related party transactions [abstract]	abstract	
ifrs-full	Purchases of goods, related party transactions	X, duration, debit	IAS 24 21 a
ifrs-full	Revenue from sale of goods, related party transactions	X, duration, credit	IAS 24 21 a
ifrs-full	Purchases of property and other assets, related party transactions	X, duration, debit	IAS 24 21 b
ifrs-full	Sales of property and other assets, related party transactions	X, duration, credit	IAS 24 21 b
ifrs-full	Services received, related party transactions	X, duration, debit	IAS 24 21 c
ifrs-full	Revenue from rendering of services, related party transactions	X, duration, credit	IAS 24 21 c
ifrs-full	Leases as lessor, related party transactions	X, duration	IAS 24 21 d
ifrs-full	Leases as lessee, related party transactions	X, duration	IAS 24 21 d
ifrs-full	Transfers of research and development from entity, related party transactions	X, duration	IAS 24 21 e
ifrs-full	Transfers of research and development to entity, related party transactions	X, duration	IAS 24 21 e
ifrs-full	Transfers under licence agreements from entity, related party transactions	X, duration	IAS 24 21 f
ifrs-full	Transfers under licence agreements to entity, related party transactions	X, duration	IAS 24 21 f
ifrs-full	Transfers under finance agreements from entity, related party transactions	X, duration	IAS 24 21 g
ifrs-full	Transfers under finance agreements to entity, related party transactions	X, duration	IAS 24 21 g
ifrs-full	Provision of guarantees or collateral by entity, related party transactions	X, duration	IAS 24 21 h
ifrs-full	Provision of guarantees or collateral to entity, related party transactions	X, duration	IAS 24 21 h
ifrs-full	Commitments made by entity, related party transactions	X, duration	IAS 24 21 i
ifrs-full	Commitments made on behalf of entity, related party transactions	X, duration	IAS 24 21 i

ifrs-full	Settlement of liabilities by entity on behalf of related party, related party transactions	X, duration	IAS 24 21 j
ifrs-full	Settlement of liabilities on behalf of entity by related party, related party transactions	X, duration	IAS 24 21 j
ifrs-full	Participation in defined benefit plan that shares risks between group entities, related party transactions	X, duration	IAS 24 22
ifrs-full	Outstanding balances for related party transactions [abstract]	abstract	
ifrs-full	Amounts payable, related party transactions	X, instant, credit	IAS 24 18 b, IAS 24 20
ifrs-full	Amounts receivable, related party transactions	X, instant, debit	IAS 24 18 b, IAS 24 20
ifrs-full	Outstanding commitments made by entity, related party transactions	X, instant, credit	IAS 24 18 b
ifrs-full	Outstanding commitments made on behalf of entity, related party transactions	X, instant, credit	IAS 24 18 b
ifrs-full	Explanation of terms and conditions of outstanding balances for related party transaction	string	IAS 24 18 b i
ifrs-full	Explanation of details of guarantees given or received of outstanding balances for related party transaction	string	IAS 24 18 b ii
ifrs-full	Provisions for doubtful debts related to outstanding balances of related party transaction	X, instant, credit	IAS 24 18 c
ifrs-full	Expense recognised during period for bad and doubtful debts for related party transaction	X, duration, debit	IAS 24 18 d
ifrs-full	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]	text block	IAS 24 18A
ifrs-full	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]	abstract	
ifrs-full	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]	table	IAS 24 18A
ifrs-full	Separate management entities [axis]	axis	IAS 24 18A
ifrs-full	Separate management entities [member]	member	IAS 24 18A
ifrs-full	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [line items]	abstract	
ifrs-full	Amount incurred by entity for provision of key management personnel services provided by separate management entity	X, duration, debit	IAS 24 18A
ifrs-full	Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions	string	IAS 24 23
ifrs-full	Explanation of whether entity applies exemption in IAS 24.25	string	IAS 24 26
ifrs-full	Name of government and nature of relationship with government	string	IAS 24 26 a
ifrs-full	Explanation of nature and amount of significant transactions	string	IAS 24 26 b i
ifrs-full	Description of other transactions that are collectively significant	string	IAS 24 26 b ii

[801.400] Notes - First time adoption

Prefix	Label	Type	References
ifrs-full	Disclosure of first-time adoption [text block]	text block	IFRS 1 Presentation and disclosure
ifrs-full	Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs	string	IFRS 1 22 b
ifrs-full	Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS 1 24
ifrs-full	Disclosure of comparative information prepared under previous GAAP [abstract]	abstract	
ifrs-full	Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS 1 24
ifrs-full	Financial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1 24
ifrs-full	IFRSs [member]	member	IFRS 1 24
ifrs-full	Previous GAAP [member]	member	IFRS 1 29, IFRS 1 30, IFRS 1 24
ifrs-full	Effect of transition to IFRSs [member]	member	IFRS 1 24
ifrs-full	Disclosure of comparative information prepared under previous GAAP [line items]	abstract	
ifrs-full	Equity	X, instant, credit	IAS 1 78 e, IFRS 13 93 a, IFRS 13 93 e, IFRS 13 93 b, IFRS 1 24 a, IAS 1 55, IFRS 1 32 a i
ifrs-full	Comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Explanation of effect of transition on reported financial position	string	IFRS 1 23
ifrs-full	Explanation of effect of transition on reported financial performance	string	IFRS 1 23
ifrs-full	Explanation of effect of transition on reported cash flows	string	IFRS 1 23, IFRS 1 25
ifrs-full	Description of reason why entity stopped applying IFRSs	string	IFRS 1 23A a
ifrs-full	Description of reason why entity is resuming application of IFRSs	string	IFRS 1 23A b
ifrs-full	Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	string	IFRS 1 23B
ifrs-full	Explanation of fact that financial statements for previous periods not presented	string	IFRS 1 28
ifrs-full	Explanation of cross-reference to interim financial statement disclosures for first-time adopter	string	IFRS 1 33
ifrs-full	Disclosure of redesignated financial assets and liabilities [text block]	text block	IFRS 1 29
ifrs-full	Disclosure of redesignated financial assets and liabilities [abstract]	abstract	

ifrs-full	Disclosure of redesignated financial assets and liabilities [table]	table	IFRS 1 29
ifrs-full	Redesignation [axis]	axis	IFRS 1 29
ifrs-full	Redesignated [member]	member	IFRS 1 29
ifrs-full	Previous GAAP [member]	member	IFRS 1 29, IFRS 1 30, IFRS 1 24
ifrs-full	Redesignated amount [member]	member	IFRS 1 29
ifrs-full	Disclosure of redesignated financial assets and liabilities [line items]	abstract	
ifrs-full	Redesignated financial asset as available-for-sale	X, instant, debit	Expiry date 2021-01-01 IFRS 1 29
ifrs-full	Redesignated financial asset as at fair value through profit or loss	X, instant, debit	IFRS 1 29
ifrs-full	Redesignated financial liability as at fair value through profit or loss	X, instant, credit	Expiry date 2021-01-01 IFRS 1 29, IFRS 1 29A
ifrs-full	Description of redesignated financial liabilities	string	IFRS 1 29A, Expiry date 2021-01-01 IFRS 1 29
ifrs-full	Description of redesignated financial assets	string	IFRS 1 29
ifrs-full	Disclosure of fair values of items used as deemed cost [text block]	text block	IFRS 1 30
ifrs-full	Disclosure of fair values of items used as deemed cost [abstract]	abstract	
ifrs-full	Disclosure of fair values of items used as deemed cost [table]	table	IFRS 1 30
ifrs-full	Fair value as deemed cost [axis]	axis	IFRS 1 30
ifrs-full	Aggregate of fair values [member]	member	IFRS 1 30 a
ifrs-full	Previous GAAP [member]	member	IFRS 1 29, IFRS 1 30, IFRS 1 24
ifrs-full	Aggregate adjustment to carrying amounts reported under previous GAAP [member]	member	IFRS 1 30 b
ifrs-full	Disclosure of fair values of items used as deemed cost [line items]	abstract	
ifrs-full	Intangible asset fair value used as deemed cost	X, instant, debit	IFRS 1 30
ifrs-full	Property, plant and equipment fair value used as deemed cost	X, instant, debit	IFRS 1 30
ifrs-full	Investment property fair value used as deemed cost	X, instant, debit	IFRS 1 30
ifrs-full	Right-of-use asset fair value used as deemed cost	X, instant, debit	IFRS 1 30
ifrs-full	Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	X, instant, debit	IFRS 1 31 a
ifrs-full	Aggregate deemed cost of investments for which deemed cost is fair value	X, instant, debit	IFRS 1 31 b
ifrs-full	Aggregate adjustment to carrying amounts of investments reported under previous GAAP	X, instant, debit	IFRS 1 31 c
ifrs-full	Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	string	IFRS 1 31A
ifrs-full	Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	string	IFRS 1 31B
ifrs-full	Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is not available and no exchangeability with stable foreign currency exists	string	IFRS 1 31C
ifrs-full	Statement that comparative information does not comply with IFRS 7 and IFRS 9	string	IFRS 1 E2 b
ifrs-full	Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	string	IFRS 1 E2 b

[801.500] Notes - Property, plant and equipment

Prefix	Label	Type	References
ifrs-full	Disclosure of property, plant and equipment [text block]	text block	IAS 16 Disclosure
ifrs-full	Disclosure of detailed information about property, plant and equipment [text block]	text block	IAS 16 73
ifrs-full	Disclosure of detailed information about property, plant and equipment [abstract]	abstract	
ifrs-full	Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16 73
ifrs-full	Classes of property, plant and equipment [axis]	axis	IAS 16 73
ifrs-full	Property, plant and equipment [member]	member	IFRS 16 53, IAS 36 127, IAS 16 73
ifrs-full	Land and buildings [member]	member	IAS 16 37 b
ifrs-full	Land [member]	member	IAS 16 37 a
ifrs-full	Buildings [member]	member	IAS 16 37
ifrs-full	Machinery [member]	member	IAS 16 37 c
ifrs-full	Vehicles [member]	member	IAS 16 37
ifrs-full	Ships [member]	member	IAS 16 37 d
ifrs-full	Aircraft [member]	member	IAS 16 37 e
ifrs-full	Aircraft under finance lease [member]	member	
ifrs-full	Owned aircraft [member]	member	
ifrs-full	Motor vehicles [member]	member	IAS 16 37 f
ifrs-full	Fixtures and fittings [member]	member	IAS 16 37 g
ifrs-full	Office equipment [member]	member	IAS 16 37 h
ifrs-full	Computer equipment [member]	member	IAS 16 37
ifrs-full	Communication and network equipment [member]	member	IAS 16 37
ifrs-full	Network infrastructure [member]	member	IAS 16 37
ifrs-full	Bearer plants [member]	member	IAS 16 37 i
ifrs-full	Tangible exploration and evaluation assets [member]	member	IFRS 6 25
ifrs-full	Mining assets [member]	member	IAS 16 37

ifrs-full	Mining property [member]	member	IAS 16 37
ifrs-full	Oil and gas assets [member]	member	IAS 16 37
ifrs-full	Power generating assets [member]	member	IAS 16 37
ifrs-full	Leasehold improvements [member]	member	IAS 16 37
ifrs-full	Property, plant and equipment under operating leases [member]	member	
ifrs-full	Construction in progress [member]	member	IAS 16 37
ifrs-full	Owner-occupied property measured using investment property fair value model [member]	member	Effective 2021-01-01 IAS 16 29B
ifrs-full	Other property, plant and equipment [member]	member	IAS 16 37
ifrs-full	Property, plant and equipment by operating lease status [axis]	axis	IFRS 16 95
ifrs-full	Property, plant and equipment by operating lease status [member]	member	IFRS 16 95
ifrs-full	Property, plant and equipment subject to operating leases [member]	member	IFRS 16 95
ifrs-full	Property, plant and equipment not subject to operating leases [member]	member	IFRS 16 95
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated depreciation, amortisation and impairment [member]	member	IAS 40 79 c, IAS 38 118 c, IAS 41 54 f, IAS 16 75 b, IAS 16 73 d
ifrs-full	Accumulated depreciation and amortisation [member]	member	IAS 41 54 f, IAS 40 79 c, IAS 16 73 d, IAS 16 75 b, IAS 38 118 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Disclosure of detailed information about property, plant and equipment [line items]	abstract	
ifrs-full	Measurement bases, property, plant and equipment	string	IAS 16 73 a
ifrs-full	Depreciation method, property, plant and equipment	string	IAS 16 73 b
ifrs-full	Depreciation rate, property, plant and equipment	X, duration	IAS 16 73 c
ifrs-full	Useful life measured as period of time, property, plant and equipment	duration	IAS 16 73 c
ifrs-full	Useful life measured in production or other similar units, property, plant and equipment	X, duration	IAS 16 73 c
ifrs-full	Description of useful life, property, plant and equipment	string	IAS 16 73 c
ifrs-full	Useful lives or depreciation rates, property, plant and equipment	string	
ifrs-full	Effective dates of revaluation, property, plant and equipment	string	IAS 16 77 a
ifrs-full	Explanation of involvement of independent valuer in revaluation, property, plant and equipment	string	IAS 16 77 b
ifrs-full	Reconciliation of changes in property, plant and equipment [abstract]	abstract	
ifrs-full	Property, plant and equipment at beginning of period	X, instant, debit	IAS 16 73 e, IAS 1 54 a
ifrs-full	Changes in property, plant and equipment [abstract]	abstract	
ifrs-full	Additions other than through business combinations, property, plant and equipment	X, duration, debit	IAS 16 73 e i
ifrs-full	Acquisitions through business combinations, property, plant and equipment	X, duration, debit	IAS 16 73 e iii
ifrs-full	Increase (decrease) through net exchange differences, property, plant and equipment	X, duration, debit	IAS 16 73 e viii
ifrs-full	Depreciation, property, plant and equipment	X, duration	IAS 16 73 e vii, IAS 16 75 a
ifrs-full	Impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IAS 16 73 e v, IAS 1 98 a
ifrs-full	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IAS 1 98 a, IAS 16 73 e vi
ifrs-full	Revaluation increase (decrease), property, plant and equipment	X, duration, debit	IAS 16 77 f, IAS 16 73 e iv
ifrs-full	Impairment loss recognised in other comprehensive income, property, plant and equipment	X, duration	IAS 16 73 e iv
ifrs-full	Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	X, duration	IAS 16 73 e iv
ifrs-full	Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]	abstract	
ifrs-full	Increase (decrease) through transfers, property, plant and equipment	X, duration, debit	IAS 16 73 e
ifrs-full	Increase (decrease) through transfers from (to) investment property, property, plant and equipment	X, duration, debit	IAS 16 73 e
ifrs-full	Increase (decrease) through transfers from construction in progress, property, plant and equipment	X, duration, debit	IAS 16 73 e
ifrs-full	Increase (decrease) through other changes, property, plant and equipment	X, duration, debit	IAS 16 73 e ix
ifrs-full	Total increase (decrease) through transfers and other changes, property, plant and equipment	X, duration, debit	IAS 16 73 e
ifrs-full	Disposals and retirements, property, plant and equipment [abstract]	abstract	
ifrs-full	Disposals, property, plant and equipment	X, duration, credit	IAS 16 73 e ii
ifrs-full	Retirements, property, plant and equipment	X, duration, credit	IAS 16 73 e
ifrs-full	Total disposals and retirements, property, plant and equipment	X, duration, credit	IAS 16 73 e

ifrs-full	Decrease through classified as held for sale, property, plant and equipment	X, duration, credit	IAS 16 73 e ii
ifrs-full	Decrease through loss of control of subsidiary, property, plant and equipment	X, duration, credit	IAS 16 73 e
ifrs-full	Total increase (decrease) in property, plant and equipment	X, duration, debit	IAS 16 73 e
ifrs-full	Property, plant and equipment at end of period	X, instant, debit	IAS 16 73 e, IAS 1 54 a
ifrs-full	Additional information [abstract]	abstract	
ifrs-full	Property, plant and equipment, expenditures recognised in course of its construction	X, instant, debit	IAS 16 74 b
ifrs-full	Property, plant and equipment, temporarily idle	X, instant, debit	IAS 16 79 a
ifrs-full	Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	X, instant, debit	IAS 16 79 b
ifrs-full	Property, plant and equipment, assets retired from active use and not classified as held for sale	X, instant, debit	IAS 16 79 c
ifrs-full	Property, plant and equipment, revaluation [abstract]	abstract	
ifrs-full	Property, plant and equipment, revalued assets	X, instant, debit	IAS 16 77
ifrs-full	Property, plant and equipment, revalued assets, at cost	X, instant, debit	IAS 16 77 e
ifrs-full	Property, plant and equipment, revaluation surplus	X, instant, credit	IAS 16 77 f
ifrs-full	Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	string	IAS 16 77 f
ifrs-full	Property, plant and equipment, restrictions on title	X, instant, debit	IAS 16 74 a
ifrs-full	Description of existence of restrictions on title, property, plant and equipment	string	IAS 16 74 a
ifrs-full	Property, plant and equipment, pledged as security	X, instant, debit	IAS 16 74 a
ifrs-full	Contractual commitments for acquisition of property, plant and equipment	X, instant, credit	IAS 16 74 c
ifrs-full	Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up	X, duration, credit	IAS 16 74 d
ifrs-full	Fair value of property, plant and equipment materially different from carrying amount	X, instant, debit	IAS 16 79 d
ifrs-full	Identification of unadjusted comparative information	string	IAS 38 130I, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 16 80A, IFRS 11 C13B, IAS 27 18I
ifrs-full	Statement that unadjusted comparative information has been prepared on different basis	string	IAS 38 130I, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 27 18I, IFRS 11 C13B
ifrs-full	Explanation of basis of preparation of unadjusted comparative information	string	IFRS 11 C13B, IAS 38 130I, IAS 16 80A, IFRS 10 C6B, Effective 2021-01-01 IFRS 17 C27, IAS 27 18I

[801.600] Notes - Exploration for and evaluation of mineral resources

Prefix	Label	Type	References
ifrs-full	Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 Disclosure
ifrs-full	Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6 24 a
ifrs-full	Assets arising from exploration for and evaluation of mineral resources	X, instant, debit	IFRS 6 24 b
ifrs-full	Liabilities arising from exploration for and evaluation of mineral resources	X, instant, credit	IFRS 6 24 b
ifrs-full	Income arising from exploration for and evaluation of mineral resources	X, duration, credit	IFRS 6 24 b
ifrs-full	Expense arising from exploration for and evaluation of mineral resources	X, duration, debit	IFRS 6 24 b
ifrs-full	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	X, duration, debit	IFRS 6 24 b
ifrs-full	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	X, duration, debit	IFRS 6 24 b

[801.700] Notes - Financial instruments

Prefix	Label	Type	References
ifrs-full	Disclosure of financial instruments [text block]	text block	IFRS 7 Scope
ifrs-full	Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7 31, IFRS 7 35K, IFRS 7 7
ifrs-full	Disclosure of detailed information about financial instruments [abstract]	abstract	
ifrs-full	Disclosure of detailed information about financial instruments [table]	table	IFRS 7 35K, IFRS 7 31, IFRS 7 7
ifrs-full	Classes of financial instruments [axis]	axis	IFRS 7 35M, IFRS 7 35H, IFRS 7 36, IFRS 7 35K
ifrs-full	Financial instruments, class [member]	member	IFRS 7 36, IFRS 7 35K, IFRS 7 35M, IFRS 7 35H
ifrs-full	Loan commitments [member]	member	IFRS 7 35M, IFRS 7 B8E
ifrs-full	Financial guarantee contracts [member]	member	IFRS 7 B8E, IFRS 7 35M
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Contract assets [member]	member	IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Lease receivables [member]	member	IFRS 7 35H b iii, IFRS 7 35N, IFRS 7 35M b iii
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B

ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6
ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Disclosure of detailed information about financial instruments [line items]	abstract	
ifrs-full	Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7 28 a
ifrs-full	Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]	abstract	
ifrs-full	Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period	X, instant	IFRS 7 28 b
ifrs-full	Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]	abstract	
ifrs-full	Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X, duration	IFRS 7 IG14, IFRS 7 28 b
ifrs-full	Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X, duration	IFRS 7 IG14, IFRS 7 28 b
ifrs-full	Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X, duration	IFRS 7 IG14, IFRS 7 28 b
ifrs-full	Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X, duration	IFRS 7 IG14, IFRS 7 28 b
ifrs-full	Total increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X, duration	IFRS 7 28 b
ifrs-full	Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at end of period	X, instant	IFRS 7 28 b
ifrs-full	Description of conclusion why transaction price was not best evidence of fair value	string	IFRS 7 28 c
ifrs-full	Maximum exposure to credit risk	X, instant	IFRS 7 35K a, Expiry date 2021-01-01 IFRS 7 36 a
ifrs-full	Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure	string	Expiry date 2021-01-01 IFRS 7 36 b
ifrs-full	Description of collateral held as security and other credit enhancements	string	IFRS 7 35K b
ifrs-full	Information about collateral held as security and other credit enhancements for credit-impaired financial assets [text block]	text block	IFRS 7 35K c
ifrs-full	Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied	X, instant	IFRS 7 36 a
ifrs-full	Description 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	string	IFRS 7 36 b
ifrs-full	Disclosure of financial assets [text block]	text block	IFRS 7 7
ifrs-full	Disclosure of financial assets [abstract]	abstract	
ifrs-full	Disclosure of financial assets [table]	table	IFRS 7 7
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 42I, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B
ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6
ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Financial assets at fair value, class [member]	member	IFRS 7 B2 a
ifrs-full	Trading securities [member]	member	IFRS 7 IG40B, IFRS 7 6
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Option contract [member]	member	IAS 1 112 c
ifrs-full	Futures contract [member]	member	IAS 1 112 c
ifrs-full	Swap contract [member]	member	IAS 1 112 c
ifrs-full	Currency swap contract [member]	member	IAS 1 112 c
ifrs-full	Interest rate swap contract [member]	member	IAS 1 112 c
ifrs-full	Forward contract [member]	member	IAS 1 112 c
ifrs-full	Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
ifrs-full	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7 B2 b
ifrs-full	Categories of financial assets [axis]	axis	IFRS 7 8
ifrs-full	Financial assets, category [member]	member	IFRS 7 8
ifrs-full	Financial assets at fair value through profit or loss, category [member]	member	IFRS 7 8 a
ifrs-full	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7 8 a
ifrs-full	Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]	member	Effective 2021-01-01 IFRS 7 8 a
ifrs-full	Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]	member	Effective 2021-01-01 IFRS 7 8 a
ifrs-full	Financial assets at fair value through profit or loss, classified as held for trading, category [member]	member	Expiry date 2021-01-01 IFRS 7 8 a

ifrs-full	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	member	IFRS 7 8 a
ifrs-full	Financial assets available-for-sale, category [member]	member	Expiry date 2021-01-01 IFRS 7 8 d
ifrs-full	Held-to-maturity investments, category [member]	member	Expiry date 2021-01-01 IFRS 7 8 b
ifrs-full	Loans and receivables, category [member]	member	Expiry date 2021-01-01 IFRS 7 8 c
ifrs-full	Financial assets at amortised cost, category [member]	member	IFRS 7 8 f
ifrs-full	Financial assets at fair value through other comprehensive income, category [member]	member	IFRS 7 8 h
ifrs-full	Financial assets measured at fair value through other comprehensive income, category [member]	member	IFRS 7 8 h
ifrs-full	Investments in equity instruments designated at fair value through other comprehensive income [member]	member	IFRS 7 11A c, IFRS 7 8 h
ifrs-full	Disclosure of financial assets [line items]	abstract	
ifrs-full	Financial assets	X, instant, debit	IFRS 7 35H, IFRS 7 35N, IFRS 7 25, IFRS 7 35M, IFRS 7 35I
ifrs-full	Financial assets, at fair value	X, instant, debit	IFRS 7 25
ifrs-full	Notional amount	X, instant	IAS 1 112 c
ifrs-full	Reconciliation of changes in allowance account for credit losses of financial assets [abstract]	abstract	
ifrs-full	Allowance account for credit losses of financial assets at beginning of period	X, instant, credit	Expiry date 2021-01-01 IFRS 7 16
ifrs-full	Changes in allowance account for credit losses of financial assets [abstract]	abstract	
ifrs-full	Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X, duration	Expiry date 2021-01-01 IFRS 7 16
ifrs-full	Utilisation, allowance account for credit losses of financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 16
ifrs-full	Reversal, allowance account for credit losses of financial assets	X, duration	Expiry date 2021-01-01 IFRS 7 16
ifrs-full	Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 16
ifrs-full	Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 16
ifrs-full	Increase (decrease) through other changes, allowance account for credit losses of financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 16
ifrs-full	Total increase (decrease) in allowance account for credit losses of financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 16
ifrs-full	Allowance account for credit losses of financial assets at end of period	X, instant, credit	Expiry date 2021-01-01 IFRS 7 16
ifrs-full	Impairment loss on financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 20 e
ifrs-full	Information about credit quality of neither past due nor impaired financial assets [text block]	text block	Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Analysis of credit exposures using external credit grading system [text block]	text block	Expiry date 2021-01-01 IFRS 7 IG23 a, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Description of rating agencies used	string	Expiry date 2021-01-01 IFRS 7 IG24 b, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Rated credit exposures	X, instant	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG24 c
ifrs-full	Unrated credit exposures	X, instant	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG24 c
ifrs-full	Description of relationship between internal and external ratings	string	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 c, Expiry date 2021-01-01 IFRS 7 IG24 d
ifrs-full	Analysis of credit exposures using internal credit grading system [text block]	text block	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG23 a
ifrs-full	Description of internal credit ratings process	string	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 a
ifrs-full	Description of relationship between internal and external ratings	string	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 c, Expiry date 2021-01-01 IFRS 7 IG24 d
ifrs-full	Description of nature of counterparty	string	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG23 b
ifrs-full	Description of historical information about counterparty default rates	string	Expiry date 2021-01-01 IFRS 7 IG23 c, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Description of other information used to assess credit quality	string	Expiry date 2021-01-01 IFRS 7 IG23 d, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Disclosure of external credit grades [text block]	text block	Expiry date 2021-01-01 IFRS 7 IG24, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Disclosure of external credit grades [abstract]	abstract	
ifrs-full	Disclosure of external credit grades [table]	table	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG24
ifrs-full	External credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 IG20C
ifrs-full	Entity's total for external credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	External credit grades [member]	member	Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b

ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 42I, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B
ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6
ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Financial assets at fair value, class [member]	member	IFRS 7 B2 a
ifrs-full	Trading securities [member]	member	IFRS 7 IG40B, IFRS 7 6
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Option contract [member]	member	IAS 1 112 c
ifrs-full	Futures contract [member]	member	IAS 1 112 c
ifrs-full	Swap contract [member]	member	IAS 1 112 c
ifrs-full	Currency swap contract [member]	member	IAS 1 112 c
ifrs-full	Interest rate swap contract [member]	member	IAS 1 112 c
ifrs-full	Forward contract [member]	member	IAS 1 112 c
ifrs-full	Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
ifrs-full	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7 B2 b
ifrs-full	Disclosure of external credit grades [line items]	abstract	
ifrs-full	Credit exposure	X, instant	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 IG24 a
ifrs-full	Disclosure of internal credit grades [text block]	text block	Expiry date 2021-01-01 IFRS 7 IG25, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Disclosure of internal credit grades [abstract]	abstract	
ifrs-full	Disclosure of internal credit grades [table]	table	Expiry date 2021-01-01 IFRS 7 IG25, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Internal credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Entity's total for internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 4 39G a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M
ifrs-full	Internal credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 42I, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B
ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6
ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Financial assets at fair value, class [member]	member	IFRS 7 B2 a
ifrs-full	Trading securities [member]	member	IFRS 7 IG40B, IFRS 7 6
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Option contract [member]	member	IAS 1 112 c
ifrs-full	Futures contract [member]	member	IAS 1 112 c
ifrs-full	Swap contract [member]	member	IAS 1 112 c
ifrs-full	Currency swap contract [member]	member	IAS 1 112 c
ifrs-full	Interest rate swap contract [member]	member	IAS 1 112 c
ifrs-full	Forward contract [member]	member	IAS 1 112 c
ifrs-full	Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
ifrs-full	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7 B2 b
ifrs-full	Disclosure of internal credit grades [line items]	abstract	
ifrs-full	Credit exposure	X, instant	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 IG24 a
ifrs-full	Disclosure of financial liabilities [text block]	text block	IFRS 7 7
ifrs-full	Disclosure of financial liabilities [abstract]	abstract	

ifrs-full	Disclosure of financial liabilities [table]	table	IFRS 7 7
ifrs-full	Classes of financial liabilities [axis]	axis	IFRS 7 6, IFRS 7 42i, IFRS 9 7.2.34
ifrs-full	Financial liabilities, class [member]	member	IFRS 7 6, IFRS 7 42i, IFRS 9 7.2.34
ifrs-full	Financial liabilities at amortised cost, class [member]	member	IFRS 7 B2 a
ifrs-full	Financial liabilities at fair value, class [member]	member	IFRS 7 B2 a
ifrs-full	Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7 B2 b
ifrs-full	Categories of financial liabilities [axis]	axis	IFRS 7 8
ifrs-full	Financial liabilities, category [member]	member	IFRS 7 8
ifrs-full	Financial liabilities at fair value through profit or loss, category [member]	member	IFRS 7 8 e
ifrs-full	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7 8 e
ifrs-full	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7 8 e
ifrs-full	Financial liabilities at amortised cost, category [member]	member	IFRS 7 8 g, Expiry date 2021-01-01 IFRS 7 8 f
ifrs-full	Disclosure of financial liabilities [line items]	abstract	
ifrs-full	Financial liabilities	X, instant, credit	IFRS 7 25
ifrs-full	Financial liabilities, at fair value	X, instant, credit	IFRS 7 25
ifrs-full	Designated loans or receivables at fair value through profit or loss [abstract]	abstract	
ifrs-full	Maximum exposure to credit risk of loans or receivables	X, instant	Expiry date 2021-01-01 IFRS 7 9 a
ifrs-full	Amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk	X, instant	Expiry date 2021-01-01 IFRS 7 9 b
ifrs-full	Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 9 c
ifrs-full	Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	X, instant, debit	Expiry date 2021-01-01 IFRS 7 9 c
ifrs-full	Increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X, duration	Expiry date 2021-01-01 IFRS 7 9 d
ifrs-full	Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X, instant	Expiry date 2021-01-01 IFRS 7 9 d
ifrs-full	Financial assets designated as measured at fair value through profit or loss [abstract]	abstract	
ifrs-full	Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	X, instant	IFRS 7 9 a
ifrs-full	Amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss mitigate maximum exposure to credit risk	X, instant	IFRS 7 9 b
ifrs-full	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	X, duration, debit	IFRS 7 9 c
ifrs-full	Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X, instant, debit	IFRS 7 9 c
ifrs-full	Increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X, duration	IFRS 7 9 d
ifrs-full	Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X, instant	IFRS 7 9 d
ifrs-full	Designated financial liabilities at fair value through profit or loss [abstract]	abstract	
ifrs-full	Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X, duration, credit	Expiry date 2021-01-01 IFRS 7 10 a, IFRS 7 10A a
ifrs-full	Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X, instant, credit	IFRS 7 10 a, IFRS 7 10A a
ifrs-full	Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	X, instant	IFRS 7 10 b, IFRS 7 10A b
ifrs-full	Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	X, duration	IFRS 7 10 c
ifrs-full	Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	string	IFRS 7 10 c
ifrs-full	Amount presented in other comprehensive income realised at derecognition of financial liability	X, duration	IFRS 7 10 d
ifrs-full	Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	string	IFRS 7 11 a
ifrs-full	Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented	string	IFRS 7 11 b
ifrs-full	Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss	string	IFRS 7 11 c
ifrs-full	Description of investments in equity instruments designated at fair value through other comprehensive income	string	IFRS 7 11A a
ifrs-full	Description of reason for using presentation alternative	string	IFRS 7 11A b
ifrs-full	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [text block]	text block	IFRS 7 11A c
ifrs-full	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]	abstract	
ifrs-full	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [table]	table	IFRS 7 11A c
ifrs-full	Investments in equity instruments designated at fair value through other comprehensive income [axis]	axis	IFRS 7 11A c
ifrs-full	Investments in equity instruments designated at fair value through other comprehensive income [member]	member	IFRS 7 11A c, IFRS 7 8 h

ifrs-full	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items]	abstract	
ifrs-full	Investments in equity instruments designated at fair value through other comprehensive income	X, instant, debit	IFRS 7 11A c, IFRS 7 8 h
ifrs-full	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period	X, duration, credit	IFRS 7 11A d
ifrs-full	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period	X, duration, credit	IFRS 7 11A d
ifrs-full	Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated at fair value through other comprehensive income	string	IFRS 7 11A e
ifrs-full	Description of reason for disposing of investments in equity instruments designated at fair value through other comprehensive income	string	IFRS 7 11B a
ifrs-full	Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition	X, instant, debit	IFRS 7 11B b
ifrs-full	Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other comprehensive income	X, duration, credit	IFRS 7 11B c
ifrs-full	Reclassification out of financial assets at fair value through profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A a, Expiry date 2021-01-01 IFRS 7 12
ifrs-full	Reclassification into financial assets at fair value through profit or loss	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12
ifrs-full	Reclassification out of available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12, Expiry date 2021-01-01 IFRS 7 12A a
ifrs-full	Reclassification into available-for-sale financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12
ifrs-full	Reclassification out of held-to-maturity investments	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12
ifrs-full	Reclassification into held-to-maturity investments	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12
ifrs-full	Reclassification out of loans and receivables	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12
ifrs-full	Reclassification into loans and receivables	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12
ifrs-full	Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	X, instant, debit	Expiry date 2021-01-01 IFRS 7 12A b
ifrs-full	Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 7 12A b
ifrs-full	Financial assets reclassified out of available-for-sale financial assets, carrying amount	X, instant, debit	Expiry date 2021-01-01 IFRS 7 12A b
ifrs-full	Financial assets reclassified out of available-for-sale financial assets, at fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 7 12A b
ifrs-full	Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	string	Expiry date 2021-01-01 IFRS 7 12A c
ifrs-full	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A d
ifrs-full	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A d
ifrs-full	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A e
ifrs-full	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A e
ifrs-full	Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A e
ifrs-full	Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A e
ifrs-full	Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A e
ifrs-full	Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A e
ifrs-full	Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12A e
ifrs-full	Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12A e
ifrs-full	Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	X, instant	Expiry date 2021-01-01 IFRS 7 12A f
ifrs-full	Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12A f
ifrs-full	Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X, instant	Expiry date 2021-01-01 IFRS 7 12A f
ifrs-full	Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12A f
ifrs-full	Disclosure of reclassification of financial assets [text block]	text block	IFRS 7 12B
ifrs-full	Disclosure of reclassification of financial assets [abstract]	abstract	
ifrs-full	Disclosure of reclassification of financial assets [table]	table	IFRS 7 12B
ifrs-full	Events of reclassification of financial assets [axis]	axis	IFRS 7 12B
ifrs-full	Events of reclassification of financial assets [member]	member	IFRS 7 12B
ifrs-full	Disclosure of reclassification of financial assets [line items]	abstract	
ifrs-full	Date of reclassification of financial assets due to change in business model	date	IFRS 7 12B a
ifrs-full	Explanation of change in business model for managing financial assets	string	IFRS 7 12B b
ifrs-full	Description of effect of changing business model for managing financial assets on financial statements	string	IFRS 7 12B b
ifrs-full	Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss	X, duration	IFRS 7 12B c
ifrs-full	Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	X, duration	IFRS 7 12B c
ifrs-full	Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	X, duration	IFRS 7 12B c

ifrs-full	Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost	X, duration	IFRS 7 12B c
ifrs-full	Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	X, duration	IFRS 7 12B c
ifrs-full	Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	X, duration	IFRS 7 12B c
ifrs-full	Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X, instant	IFRS 7 12C a
ifrs-full	Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X, duration, credit	IFRS 7 12C b
ifrs-full	Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X, instant, debit	IFRS 7 12D a
ifrs-full	Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	X, duration, credit	IFRS 7 12D b
ifrs-full	Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category	X, instant, debit	IFRS 7 12D a
ifrs-full	Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified	X, duration, credit	IFRS 7 12D b
ifrs-full	Disclosure of offsetting of financial assets and financial liabilities [text block]	text block	IFRS 7 Offsetting financial assets and financial liabilities
ifrs-full	Disclosure of offsetting of financial assets [text block]	text block	IFRS 7 13C
ifrs-full	Disclosure of offsetting of financial assets [abstract]	abstract	
ifrs-full	Disclosure of offsetting of financial assets [table]	table	IFRS 7 13C
ifrs-full	Types of financial assets [axis]	axis	IFRS 7 B52, IFRS 7 B51
ifrs-full	Financial assets, type [member]	member	IFRS 7 B52, IFRS 7 B51
ifrs-full	Counterparties [axis]	axis	IFRS 7 B52
ifrs-full	Counterparties [member]	member	IFRS 7 B52
ifrs-full	Individually insignificant counterparties [member]	member	IFRS 7 B52
ifrs-full	Disclosure of offsetting of financial assets [line items]	abstract	
ifrs-full	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	abstract	
ifrs-full	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]	abstract	
ifrs-full	Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, debit	IFRS 7 13C a
ifrs-full	Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, credit	IFRS 7 13C b
ifrs-full	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X, instant, debit	IFRS 7 13C c
ifrs-full	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]	abstract	
ifrs-full	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	X, instant, credit	IFRS 7 IG40D, IFRS 7 13C d i
ifrs-full	Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	X, instant, credit	IFRS 7 IG40D, IFRS 7 13C d ii
ifrs-full	Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	X, instant, credit	IFRS 7 13C d
ifrs-full	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, debit	IFRS 7 13C e
ifrs-full	Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	string	IFRS 7 13E
ifrs-full	Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	string	IFRS 7 B42
ifrs-full	Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7 B46
ifrs-full	Disclosure of offsetting of financial liabilities [text block]	text block	IFRS 7 13C
ifrs-full	Disclosure of offsetting of financial liabilities [abstract]	abstract	
ifrs-full	Disclosure of offsetting of financial liabilities [table]	table	IFRS 7 13C
ifrs-full	Types of financial liabilities [axis]	axis	IFRS 7 B52, IFRS 7 B51
ifrs-full	Financial liabilities, type [member]	member	IFRS 7 B52, IFRS 7 B51
ifrs-full	Counterparties [axis]	axis	IFRS 7 B52
ifrs-full	Counterparties [member]	member	IFRS 7 B52
ifrs-full	Individually insignificant counterparties [member]	member	IFRS 7 B52
ifrs-full	Disclosure of offsetting of financial liabilities [line items]	abstract	
ifrs-full	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	abstract	
ifrs-full	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]	abstract	
ifrs-full	Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, credit	IFRS 7 13C a
ifrs-full	Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, debit	IFRS 7 13C b
ifrs-full	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X, instant, credit	IFRS 7 13C c

ifrs-full	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]	abstract	
ifrs-full	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	X, instant, debit	IFRS 7 13C d i, IFRS 7 IG40D
ifrs-full	Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	X, instant, debit	IFRS 7 IG40D, IFRS 7 13C d ii
ifrs-full	Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	X, instant, debit	IFRS 7 13C d
ifrs-full	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, credit	IFRS 7 13C e
ifrs-full	Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement	string	IFRS 7 13E
ifrs-full	Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	string	IFRS 7 B42
ifrs-full	Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7 B46
ifrs-full	Financial assets pledged as collateral for liabilities or contingent liabilities	X, instant, debit	IFRS 7 14 a
ifrs-full	Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	string	IFRS 7 14 b
ifrs-full	Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	X, instant, debit	IFRS 7 15 a
ifrs-full	Collateral sold or repledged in absence of default by owner of collateral, at fair value	X, instant, debit	IFRS 7 15 b
ifrs-full	Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	string	IFRS 7 15 b
ifrs-full	Description 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	string	IFRS 7 15 c
ifrs-full	Description of compound financial instruments with multiple embedded derivatives	string	IFRS 7 17
ifrs-full	Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	string	IFRS 7 18 a
ifrs-full	Loans payable in default	X, instant, credit	IFRS 7 18 b
ifrs-full	Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	string	IFRS 7 18 c
ifrs-full	Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinking fund, or redemption terms of loans payable	string	IFRS 7 19
ifrs-full	Loans payable in breach which permitted lender to demand accelerated repayment	X, instant, credit	IFRS 7 19
ifrs-full	Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	string	IFRS 7 19
ifrs-full	Income, expense, gains or losses of financial instruments [abstract]	abstract	
ifrs-full	Gains (losses) on financial instruments [abstract]	abstract	
ifrs-full	Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X, duration, credit	IFRS 7 20 a i
ifrs-full	Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 a i
ifrs-full	Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	X, duration, credit	IFRS 7 20 a i
ifrs-full	Total gains (losses) on financial assets at fair value through profit or loss	X, duration, credit	IFRS 7 20 a i
ifrs-full	Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, duration, credit	IFRS 7 20 a i
ifrs-full	Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, duration, credit	IFRS 7 20 a i
ifrs-full	Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, duration, credit	IFRS 7 20 a i
ifrs-full	Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	X, duration, credit	IFRS 7 20 a i
ifrs-full	Total gains (losses) on financial liabilities at fair value through profit or loss	X, duration, credit	IFRS 7 20 a i
ifrs-full	Gains (losses) on held-to-maturity investments	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 a iii
ifrs-full	Gains (losses) on loans and receivables	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 a iv
ifrs-full	Gains (losses) on available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 a ii
ifrs-full	Gains (losses) on remeasuring available-for-sale financial assets, before tax	X, duration, credit	Expiry date 2021-01-01 IAS 1 91 b, Expiry date 2021-01-01 IFRS 7 20 a ii
ifrs-full	Reclassification adjustments on available-for-sale financial assets, before tax	X, duration, debit	Expiry date 2021-01-01 IAS 1 92, Expiry date 2021-01-01 IFRS 7 20 a ii
ifrs-full	Gains (losses) on financial liabilities at amortised cost	X, duration, credit	IFRS 7 20 a v
ifrs-full	Gains (losses) on financial assets at amortised cost	X, duration, credit	IFRS 7 20 a vi
ifrs-full	Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X, duration, credit	IAS 1 91 b, IFRS 7 20 a vii, IAS 1 7
ifrs-full	Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X, duration, credit	IAS 1 91 b, IFRS 7 20 a viii, IAS 1 7
ifrs-full	Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X, duration, credit	IAS 1 91 b, IFRS 7 20 a viii
ifrs-full	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	X, duration, debit	IAS 1 92, IFRS 7 20 a viii
ifrs-full	Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]	abstract	
ifrs-full	Interest income for financial assets not at fair value through profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 b
ifrs-full	Interest expense for financial liabilities not at fair value through profit or loss	X, duration, debit	IFRS 7 20 b

ifrs-full	Interest revenue for financial assets measured at amortised cost	X, duration, credit	IFRS 7 20 b
ifrs-full	Interest revenue for financial assets measured at fair value through other comprehensive income	X, duration, credit	IFRS 7 20 b
ifrs-full	Fee income and expense [abstract]	abstract	
ifrs-full	Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 c i
ifrs-full	Fee income (expense) arising from trust and fiduciary activities	X, duration, credit	IFRS 7 20 c ii
ifrs-full	Fee income arising from financial assets not at fair value through profit or loss	X, duration, credit	IFRS 7 20 c i
ifrs-full	Fee expense arising from financial liabilities not at fair value through profit or loss	X, duration, debit	IFRS 7 20 c i
ifrs-full	Interest income on impaired financial assets accrued [abstract]	abstract	
ifrs-full	Interest income on impaired financial assets accrued	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 d
ifrs-full	Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]	abstract	
ifrs-full	Gains arising from derecognition of financial assets measured at amortised cost	X, duration, credit	IFRS 7 20A
ifrs-full	Losses arising from derecognition of financial assets measured at amortised cost	X, duration, debit	IFRS 7 20A
ifrs-full	Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X, duration, credit	IAS 1 82 aa
ifrs-full	Description of reason for derecognition of financial assets measured at amortised cost	string	IFRS 7 20A
ifrs-full	Disclosure of hedge accounting [text block]	text block	Expiry date 2021-01-01 IFRS 7 22
ifrs-full	Disclosure of detailed information about hedges [text block]	text block	Expiry date 2021-01-01 IFRS 7 22
ifrs-full	Disclosure of detailed information about hedges [abstract]	abstract	
ifrs-full	Disclosure of detailed information about hedges [table]	table	Expiry date 2021-01-01 IFRS 7 22
ifrs-full	Types of hedges [axis]	axis	IFRS 7 24C, IFRS 7 24B, Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24A
ifrs-full	Hedges [member]	member	IFRS 7 24A, Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24C, IFRS 7 24B
ifrs-full	Fair value hedges [member]	member	IFRS 7 24C, IFRS 7 24B, IFRS 7 24A, IAS 39 86 a
ifrs-full	Cash flow hedges [member]	member	IFRS 7 24C, IFRS 7 24B, IFRS 7 24A, IAS 39 86 b
ifrs-full	Hedges of net investment in foreign operations [member]	member	IFRS 7 24C, IFRS 7 24A, IFRS 7 24B, IAS 39 86 c
ifrs-full	Disclosure of detailed information about hedges [line items]	abstract	
ifrs-full	Description of type of hedge	string	Expiry date 2021-01-01 IFRS 7 22 a
ifrs-full	Description of financial instruments designated as hedging instruments	string	Expiry date 2021-01-01 IFRS 7 22 b
ifrs-full	Financial instruments designated as hedging instruments, at fair value	X, instant	Expiry date 2021-01-01 IFRS 7 22 b
ifrs-full	Description of nature of risks being hedged	string	Expiry date 2021-01-01 IFRS 7 22 c
ifrs-full	Description of periods when cash flows expected to occur	string	Expiry date 2021-01-01 IFRS 7 23 a
ifrs-full	Description of periods when cash flows affect profit or loss	string	Expiry date 2021-01-01 IFRS 7 23 a
ifrs-full	Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	string	IFRS 7 23F, Expiry date 2021-01-01 IFRS 7 23 b
ifrs-full	Gains (losses) on hedging instrument, fair value hedges	X, duration, credit	Expiry date 2021-01-01 IFRS 7 24 a i
ifrs-full	Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X, duration, credit	Expiry date 2021-01-01 IFRS 7 24 a ii
ifrs-full	Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 24 b
ifrs-full	Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 24 c
ifrs-full	Disclosure of general hedge accounting [text block]	text block	IFRS 7 Hedge accounting
ifrs-full	Description of cross-reference to disclosures about hedge accounting presented outside financial statements	string	IFRS 7 21B
ifrs-full	Disclosure of risk management strategy related to hedge accounting [text block]	text block	IFRS 7 22A
ifrs-full	Disclosure of risk management strategy related to hedge accounting [abstract]	abstract	
ifrs-full	Disclosure of risk management strategy related to hedge accounting [table]	table	IFRS 7 22A
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34
ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125
ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii

ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Equity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Commodity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Prepayment risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Risk diversification effect [member]	member	IFRS 7 32
ifrs-full	Disclosure of risk management strategy related to hedge accounting [line items]	abstract	
ifrs-full	Explanation of risk management strategy related to hedge accounting [text block]	text block	IFRS 7 22A
ifrs-full	Description of hedging instruments used to hedge risk exposures and how they are used	string	IFRS 7 22B a
ifrs-full	Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	string	IFRS 7 22B b
ifrs-full	Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	string	IFRS 7 22B c
ifrs-full	Information about how entity determined risk component designated as hedged item [text block]	text block	IFRS 7 22C a
ifrs-full	Information about how designated risk component relates to hedged item in its entirety [text block]	text block	IFRS 7 22C b
ifrs-full	Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	string	IFRS 7 23C b i
ifrs-full	Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	string	IFRS 7 23C b ii
ifrs-full	Indication of how frequently hedging relationships are discontinued and restarted	string	IFRS 7 23C b iii
ifrs-full	Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes	string	IFRS 7 24D
ifrs-full	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	text block	IFRS 7 23A
ifrs-full	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]	abstract	
ifrs-full	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	table	IFRS 7 23A
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34
ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125
ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Equity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Commodity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Prepayment risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Risk diversification effect [member]	member	IFRS 7 32
ifrs-full	Hedging instruments [axis]	axis	IFRS 7 23A, IFRS 7 24A
ifrs-full	Hedging instruments [member]	member	IFRS 7 24A, IFRS 7 23A
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11

ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
ifrs-full	Not later than one month [member]	member	IFRS 7 IG31A, IFRS 7 B35 a, IFRS 7 B11 a
ifrs-full	Later than one month and not later than three months [member]	member	IFRS 7 IG31A, IFRS 7 B35 b, IFRS 7 B11 b
ifrs-full	Later than three months and not later than one year [member]	member	IFRS 7 B11 c
ifrs-full	Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B35 d, IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B11
ifrs-full	Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 d, IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than one year and not later than five years [member]	member	IFRS 7 IG31A, IFRS 7 B11 d
ifrs-full	Later than one year and not later than three years [member]	member	IFRS 7 B35 e, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than five years [member]	member	IFRS 7 B35 f, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Later than five years and not later than ten years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A
ifrs-full	Later than five years and not later than seven years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than ten years [member]	member	IFRS 7 IG31A, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than fifteen years and not later than twenty years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]	abstract	
ifrs-full	Nominal amount of hedging instrument	X, instant	IFRS 7 24A d, IFRS 7 23B a
ifrs-full	Average price of hedging instrument	X, instant	IFRS 7 23B b
ifrs-full	Average rate of hedging instrument	X, instant	IFRS 7 23B b
ifrs-full	Description of sources of hedge ineffectiveness expected to affect hedging relationship	string	IFRS 7 23D
ifrs-full	Description of sources of hedge ineffectiveness that emerged in hedging relationship	string	IFRS 7 23E
ifrs-full	Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship	string	IFRS 7 23E
ifrs-full	Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	string	IFRS 7 23F, Expiry date 2021-01-01 IFRS 7 23 b
ifrs-full	Disclosure of detailed information about hedging instruments [text block]	text block	IFRS 7 24A
ifrs-full	Disclosure of detailed information about hedging instruments [abstract]	abstract	
ifrs-full	Disclosure of detailed information about hedging instruments [table]	table	IFRS 7 24A
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34
ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125

ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Equity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Commodity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Prepayment risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Risk diversification effect [member]	member	IFRS 7 32
ifrs-full	Types of hedges [axis]	axis	IFRS 7 24C, IFRS 7 24B, Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24A
ifrs-full	Hedges [member]	member	IFRS 7 24A, Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24C, IFRS 7 24B
ifrs-full	Fair value hedges [member]	member	IFRS 7 24C, IFRS 7 24B, IFRS 7 24A, IAS 39 86 a
ifrs-full	Cash flow hedges [member]	member	IFRS 7 24C, IFRS 7 24B, IFRS 7 24A, IAS 39 86 b
ifrs-full	Hedges of net investment in foreign operations [member]	member	IFRS 7 24C, IFRS 7 24A, IFRS 7 24B, IAS 39 86 c
ifrs-full	Hedging instruments [axis]	axis	IFRS 7 23A, IFRS 7 24A
ifrs-full	Hedging instruments [member]	member	IFRS 7 24A, IFRS 7 23A
ifrs-full	Disclosure of detailed information about hedging instruments [line items]	abstract	
ifrs-full	Hedging instrument, assets	X, instant, debit	IFRS 7 24A a
ifrs-full	Hedging instrument, liabilities	X, instant, credit	IFRS 7 24A a
ifrs-full	Description of line item in statement of financial position that includes hedging instrument	string	IFRS 7 24A b
ifrs-full	Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness	X, duration, credit	IFRS 7 24A c
ifrs-full	Nominal amount of hedging instrument	X, instant	IFRS 7 24A d, IFRS 7 23B a
ifrs-full	Disclosure of detailed information about hedged items [text block]	text block	IFRS 7 24B
ifrs-full	Disclosure of detailed information about hedged items [abstract]	abstract	
ifrs-full	Disclosure of detailed information about hedged items [table]	table	IFRS 7 24B
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34
ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125
ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Equity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Commodity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Prepayment risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Risk diversification effect [member]	member	IFRS 7 32
ifrs-full	Types of hedges [axis]	axis	IFRS 7 24C, IFRS 7 24B, Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24A
ifrs-full	Hedges [member]	member	IFRS 7 24A, Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24C, IFRS 7 24B

ifrs-full	Fair value hedges [member]	member	IFRS 7 24C, IFRS 7 24B, IFRS 7 24A, IAS 39 86 a
ifrs-full	Cash flow hedges [member]	member	IFRS 7 24C, IFRS 7 24B, IFRS 7 24A, IAS 39 86 b
ifrs-full	Hedges of net investment in foreign operations [member]	member	IFRS 7 24C, IFRS 7 24A, IFRS 7 24B, IAS 39 86 c
ifrs-full	Hedged items [axis]	axis	IFRS 7 24B
ifrs-full	Hedged items [member]	member	IFRS 7 24B
ifrs-full	Disclosure of detailed information about hedged items [line items]	abstract	
ifrs-full	Hedged item, assets	X, instant, debit	IFRS 7 24B a i
ifrs-full	Hedged item, liabilities	X, instant, credit	IFRS 7 24B a i
ifrs-full	Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets	X, instant, debit	IFRS 7 24B a ii
ifrs-full	Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	X, instant, credit	IFRS 7 24B a ii
ifrs-full	Description of line item in statement of financial position that includes hedged item	string	IFRS 7 24B a iii
ifrs-full	Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	X, duration, credit	IFRS 7 24B b i, IFRS 7 24B a iv
ifrs-full	Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets	X, instant, debit	IFRS 7 24B a v
ifrs-full	Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities	X, instant, credit	IFRS 7 24B a v
ifrs-full	Reserve of cash flow hedges, continuing hedges	X, instant, credit	IFRS 7 24B b ii
ifrs-full	Reserve of exchange differences on translation, continuing hedges	X, instant, credit	IFRS 7 24B b ii
ifrs-full	Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied	X, instant, credit	IFRS 7 24B b iii
ifrs-full	Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	X, instant, credit	IFRS 7 24B b iii
ifrs-full	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]	text block	IFRS 7 24C
ifrs-full	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract]	abstract	
ifrs-full	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]	table	IFRS 7 24C
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34
ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125
ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Equity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Commodity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Prepayment risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Risk diversification effect [member]	member	IFRS 7 32
ifrs-full	Types of hedges [axis]	axis	IFRS 7 24C, IFRS 7 24B, Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24A
ifrs-full	Hedges [member]	member	IFRS 7 24A, Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24C, IFRS 7 24B
ifrs-full	Fair value hedges [member]	member	IFRS 7 24C, IFRS 7 24B, IFRS 7 24A, IAS 39 86 a
ifrs-full	Cash flow hedges [member]	member	IFRS 7 24C, IFRS 7 24B, IFRS 7 24A, IAS 39 86 b
ifrs-full	Hedges of net investment in foreign operations [member]	member	IFRS 7 24C, IFRS 7 24A, IFRS 7 24B, IAS 39 86 c
ifrs-full	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]	abstract	

ifrs-full	Gain (loss) on hedge ineffectiveness [abstract]	abstract	
ifrs-full	Gain (loss) on hedge ineffectiveness recognised in profit or loss	X, duration, credit	IFRS 7 24C a i, IFRS 7 24C b ii
ifrs-full	Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	X, duration, credit	IFRS 7 24C a i
ifrs-full	Total gain (loss) on hedge ineffectiveness	X, duration, credit	IFRS 7 24C a i
ifrs-full	Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	string	IFRS 7 24C a ii, IFRS 7 24C b iii
ifrs-full	Gains (losses) on cash flow hedges, net of tax	X, duration, credit	Expiry date 2021-01-01 IFRS 7 23 c, IAS 1 91 a, IFRS 7 24C b i, IFRS 7 24E a
ifrs-full	Gains (losses) on hedges of net investments in foreign operations, net of tax	X, duration, credit	IFRS 9 6.5.13 a, IAS 1 91 a, IFRS 7 24E a, IFRS 7 24C b i, IAS 39 102 a
ifrs-full	Reclassification adjustments on cash flow hedges, net of tax	X, duration, debit	IFRS 7 24E a, IAS 1 92, IFRS 7 24C b iv, Expiry date 2021-01-01 IFRS 7 23 d
ifrs-full	Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X, duration, debit	IFRS 7 24C b iv, IFRS 7 24E a
ifrs-full	Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X, duration, debit	IFRS 7 24E a, IFRS 7 24C b iv
ifrs-full	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X, duration, debit	IFRS 7 24E a, IFRS 7 24C b iv, IFRS 9 6.5.14, IAS 1 92, IAS 39 102
ifrs-full	Description of line item in statement of comprehensive income that includes reclassification adjustments	string	IFRS 7 24C b v
ifrs-full	Hedging gains (losses) for hedge of group of items with offsetting risk positions	X, duration, credit	IFRS 9 6.6.4, IFRS 7 24C b vi
ifrs-full	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]	text block	IFRS 7 24G
ifrs-full	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]	abstract	
ifrs-full	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]	table	IFRS 7 24G
ifrs-full	Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	axis	IFRS 7 24G
ifrs-full	Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	member	IFRS 7 24G
ifrs-full	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]	abstract	
ifrs-full	Reconciliation of nominal amount of credit derivative [abstract]	abstract	
ifrs-full	Credit derivative, nominal amount at beginning of period	X, instant	IFRS 7 24G a
ifrs-full	Changes in nominal amount of credit derivative [abstract]	abstract	
ifrs-full	Total increase (decrease) in credit derivative, nominal amount	X, duration	IFRS 7 24G a
ifrs-full	Credit derivative, nominal amount at end of period	X, instant	IFRS 7 24G a
ifrs-full	Reconciliation of fair value of credit derivative [abstract]	abstract	
ifrs-full	Credit derivative, fair value at beginning of period	X, instant, debit	IFRS 7 24G a
ifrs-full	Changes in fair value of credit derivative [abstract]	abstract	
ifrs-full	Total increase (decrease) in credit derivative, fair value	X, duration, debit	IFRS 7 24G a
ifrs-full	Credit derivative, fair value at end of period	X, instant, debit	IFRS 7 24G a
ifrs-full	Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk	X, duration, credit	IFRS 7 24G b
ifrs-full	Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets	X, instant, debit	IFRS 7 24G c
ifrs-full	Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities	X, instant, credit	IFRS 7 24G c
ifrs-full	Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk	X, instant	IFRS 7 24G c
ifrs-full	Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]	text block	Expiry date 2021-01-01 IFRS 7 30
ifrs-full	Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	string	Expiry date 2021-01-01 IFRS 7 30 a
ifrs-full	Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	string	Expiry date 2021-01-01 IFRS 7 30 b
ifrs-full	Information about market for financial instruments	string	Expiry date 2021-01-01 IFRS 7 30 c
ifrs-full	Information about whether and how entity intends to dispose of financial instruments	string	Expiry date 2021-01-01 IFRS 7 30 d
ifrs-full	Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	string	Expiry date 2021-01-01 IFRS 7 30 e
ifrs-full	Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X, instant	Expiry date 2021-01-01 IFRS 7 30 e
ifrs-full	Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	X, duration, credit	Expiry date 2021-01-01 IFRS 7 30 e
ifrs-full	Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	string	IFRS 7 B6
ifrs-full	Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7 31
ifrs-full	Disclosure of nature and extent of risks arising from financial instruments [abstract]	abstract	
ifrs-full	Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7 34, IFRS 7 33
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34

ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125
ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Equity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Commodity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Prepayment risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Risk diversification effect [member]	member	IFRS 7 32
ifrs-full	Disclosure of nature and extent of risks arising from financial instruments [line items]	abstract	
ifrs-full	Description of exposure to risk	string	IFRS 7 33 a
ifrs-full	Description of objectives, policies and processes for managing risk	string	IFRS 7 33 b
ifrs-full	Methods used to measure risk	string	IFRS 7 33 b
ifrs-full	Description of changes in exposure to risk	string	IFRS 7 33 c
ifrs-full	Description of changes in objectives, policies and processes for managing risk	string	IFRS 7 33 c
ifrs-full	Description of changes in methods used to measure risk	string	IFRS 7 33 c
ifrs-full	Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7 34 a
ifrs-full	Description of concentrations of risk	string	IFRS 7 34 c
ifrs-full	Description of how management determines concentrations	string	IFRS 7 B8 a
ifrs-full	Description of shared characteristic for concentration	string	IFRS 7 B8 b
ifrs-full	Risk exposure associated with instruments sharing characteristic	X, instant	IFRS 7 B8 c
ifrs-full	Additional information about entity exposure to risk	string	IFRS 7 35
ifrs-full	Sensitivity analysis for types of market risk [text block]	text block	IFRS 7 40 a
ifrs-full	Disclosure of credit risk [text block]	text block	IFRS 7 Credit risk, IAS 1 10 e
ifrs-full	Description of cross-reference to disclosures about credit risk presented outside financial statements	string	IFRS 7 35C
ifrs-full	Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	text block	IFRS 7 35F
ifrs-full	Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition	string	IFRS 7 35F a
ifrs-full	Information about entity's definitions of default	string	IFRS 7 35F b
ifrs-full	Information on how instruments were grouped if expected credit losses were measured on collective basis	string	IFRS 7 35F c
ifrs-full	Information on how entity determined that financial assets are credit-impaired financial assets	string	IFRS 7 35F d
ifrs-full	Information on entity's write-off policy	string	IFRS 7 35F e
ifrs-full	Information on how requirements for modification of contractual cash flows of financial assets have been applied	string	IFRS 7 35F f
ifrs-full	Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]	text block	IFRS 7 35G
ifrs-full	Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	string	IFRS 7 35G a i
ifrs-full	Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments have increased significantly since initial recognition	string	IFRS 7 35G a ii
ifrs-full	Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	string	IFRS 7 35G a iii
ifrs-full	Description of how forward-looking information has been incorporated into determination of expected credit losses	string	IFRS 7 35G b
ifrs-full	Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes	string	IFRS 7 35G c
ifrs-full	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block]	text block	IFRS 7 35H, IFRS 7 35I
ifrs-full	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]	abstract	

ifrs-full	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]	table	IFRS 7 35I, IFRS 7 35H
ifrs-full	Classes of financial instruments [axis]	axis	IFRS 7 35M, IFRS 7 35H, IFRS 7 36, IFRS 7 35K
ifrs-full	Financial instruments, class [member]	member	IFRS 7 36, IFRS 7 35K, IFRS 7 35M, IFRS 7 35H
ifrs-full	Loan commitments [member]	member	IFRS 7 35M, IFRS 7 B8E
ifrs-full	Financial guarantee contracts [member]	member	IFRS 7 B8E, IFRS 7 35M
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Contract assets [member]	member	IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Lease receivables [member]	member	IFRS 7 35H b iii, IFRS 7 35N, IFRS 7 35M b iii
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B
ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6
ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Type of measurement of expected credit losses [axis]	axis	IFRS 7 35H, IFRS 7 35M
ifrs-full	Type of measurement of expected credit losses [member]	member	IFRS 7 35H, IFRS 7 35M
ifrs-full	12-month expected credit losses [member]	member	IFRS 7 35M a, IFRS 7 35H a
ifrs-full	Lifetime expected credit losses [member]	member	IFRS 7 35M b, IFRS 7 35H b
ifrs-full	Method of assessment of expected credit losses [axis]	axis	IFRS 7 IG20B, IFRS 7 35H, IFRS 7 35I
ifrs-full	Method of assessment of expected credit losses [member]	member	IFRS 7 IG20B, IFRS 7 35H, IFRS 7 35I
ifrs-full	Expected credit losses individually assessed [member]	member	IFRS 7 IG20B, IFRS 7 35I, IFRS 7 35H
ifrs-full	Expected credit losses collectively assessed [member]	member	IFRS 7 IG20B, IFRS 7 35I, IFRS 7 35H
ifrs-full	Credit impairment of financial instruments [axis]	axis	IFRS 7 35H, IFRS 7 35M
ifrs-full	Credit impairment of financial instruments [member]	member	IFRS 7 35H, IFRS 7 35M
ifrs-full	Financial instruments not credit-impaired [member]	member	IFRS 7 35H, IFRS 7 35M
ifrs-full	Financial instruments credit-impaired [member]	member	IFRS 7 35M, IFRS 7 35H
ifrs-full	Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7 35M c, IFRS 7 35H c
ifrs-full	Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7 35M b ii, IFRS 7 35H b ii
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items]	abstract	
ifrs-full	Financial assets at beginning of period	X, instant, debit	IFRS 7 35H, IFRS 7 35N, IFRS 7 25, IFRS 7 35M, IFRS 7 35I
ifrs-full	Increase (decrease) in financial assets [abstract]	abstract	
ifrs-full	Increase (decrease) through transfers, financial assets	X, duration, debit	IFRS 7 35I d, IFRS 7 IG20B, IFRS 7 35H
ifrs-full	Decrease through derecognition, financial assets	X, duration, credit	IFRS 7 35H, IFRS 7 35I c, IFRS 7 IG20B
ifrs-full	Increase through origination or purchase, financial assets	X, duration, debit	IFRS 7 35I a, IFRS 7 35H, IFRS 7 IG20B
ifrs-full	Decrease through write-off, financial assets	X, duration, credit	IFRS 7 35H, IFRS 7 35I c, IFRS 7 IG20B
ifrs-full	Increase (decrease) through changes in models or risk parameters, financial assets	X, duration, debit	IFRS 7 IG20B, IFRS 7 35H
ifrs-full	Increase (decrease) through modification of contractual cash flows, financial assets	X, duration, debit	IFRS 7 35I b
ifrs-full	Increase (decrease) through foreign exchange and other movements, financial assets [abstract]	abstract	
ifrs-full	Increase (decrease) through foreign exchange, financial assets	X, duration, debit	IFRS 7 IG20B, IFRS 7 35H
ifrs-full	Increase (decrease) through other movements, financial assets	X, duration, debit	IFRS 7 35H, IFRS 7 35I, IFRS 7 IG20B
ifrs-full	Total increase (decrease) through foreign exchange and other movements, financial assets	X, duration, debit	IFRS 7 35H, IFRS 7 IG20B
ifrs-full	Total increase (decrease) in financial assets	X, duration, debit	IFRS 7 35H, IFRS 7 35I
ifrs-full	Financial assets at end of period	X, instant, debit	IFRS 7 35H, IFRS 7 35N, IFRS 7 25, IFRS 7 35M, IFRS 7 35I
ifrs-full	Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period	X, instant, credit	IFRS 7 35H, IFRS 7 35M, IFRS 7 35I
ifrs-full	Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	abstract	
ifrs-full	Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35H, IFRS 7 IG20B, IFRS 7 35I d

ifrs-full	Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, debit	IFRS 7 35H, IFRS 7 IG20B, IFRS 7 35I c
ifrs-full	Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35I a, IFRS 7 35H, IFRS 7 IG20B
ifrs-full	Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35H, IFRS 7 IG20B
ifrs-full	Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35I b
ifrs-full	Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	abstract	
ifrs-full	Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 IG20B, IFRS 7 35H
ifrs-full	Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 IG20B, IFRS 7 35I, IFRS 7 35H
ifrs-full	Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35H, IFRS 7 IG20B
ifrs-full	Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35I, IFRS 7 35H
ifrs-full	Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	X, instant, credit	IFRS 7 35H, IFRS 7 35M, IFRS 7 35I
ifrs-full	Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets initially recognised	X, duration, credit	IFRS 7 35H c
ifrs-full	Explanation of reasons for changes in loss allowance for financial instruments	string	IFRS 7 B8D
ifrs-full	Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	string	IFRS 7 35I
ifrs-full	Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification	X, duration, debit	IFRS 7 35J a
ifrs-full	Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)	X, duration, credit	IFRS 7 35J a
ifrs-full	Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount	X, instant, debit	IFRS 7 35J b
ifrs-full	Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding	X, instant, debit	IFRS 7 35L
ifrs-full	Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	string	IFRS 7 B8H
ifrs-full	Disclosure of credit risk exposure [text block]	text block	IFRS 7 35M
ifrs-full	Disclosure of credit risk exposure [abstract]	abstract	
ifrs-full	Disclosure of credit risk exposure [table]	table	IFRS 7 35M
ifrs-full	External credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 IG20C
ifrs-full	Entity's total for external credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	External credit grades [member]	member	Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	Internal credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Entity's total for internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 4 39G a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M
ifrs-full	Internal credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Probability of default [axis]	axis	IFRS 7 IG20C, IFRS 7 35M
ifrs-full	Entity's total for probability of default [member]	member	IFRS 7 IG20C, IFRS 7 35M
ifrs-full	Probability of default [member]	member	IFRS 7 35M, IFRS 7 IG20C
ifrs-full	Classes of financial instruments [axis]	axis	IFRS 7 35M, IFRS 7 35H, IFRS 7 36, IFRS 7 35K
ifrs-full	Financial instruments, class [member]	member	IFRS 7 36, IFRS 7 35K, IFRS 7 35M, IFRS 7 35H
ifrs-full	Loan commitments [member]	member	IFRS 7 35M, IFRS 7 B8E
ifrs-full	Financial guarantee contracts [member]	member	IFRS 7 B8E, IFRS 7 35M
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Contract assets [member]	member	IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Lease receivables [member]	member	IFRS 7 35H b iii, IFRS 7 35N, IFRS 7 35M b iii
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B
ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6

ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Type of measurement of expected credit losses [axis]	axis	IFRS 7 35H, IFRS 7 35M
ifrs-full	Type of measurement of expected credit losses [member]	member	IFRS 7 35H, IFRS 7 35M
ifrs-full	12-month expected credit losses [member]	member	IFRS 7 35M a, IFRS 7 35H a
ifrs-full	Lifetime expected credit losses [member]	member	IFRS 7 35M b, IFRS 7 35H b
ifrs-full	Method of assessment of expected credit losses [axis]	axis	IFRS 7 IG20B, IFRS 7 35H, IFRS 7 35I
ifrs-full	Method of assessment of expected credit losses [member]	member	IFRS 7 IG20B, IFRS 7 35H, IFRS 7 35I
ifrs-full	Expected credit losses individually assessed [member]	member	IFRS 7 IG20B, IFRS 7 35I, IFRS 7 35H
ifrs-full	Expected credit losses collectively assessed [member]	member	IFRS 7 IG20B, IFRS 7 35I, IFRS 7 35H
ifrs-full	Credit impairment of financial instruments [axis]	axis	IFRS 7 35H, IFRS 7 35M
ifrs-full	Credit impairment of financial instruments [member]	member	IFRS 7 35H, IFRS 7 35M
ifrs-full	Financial instruments not credit-impaired [member]	member	IFRS 7 35H, IFRS 7 35M
ifrs-full	Financial instruments credit-impaired [member]	member	IFRS 7 35M, IFRS 7 35H
ifrs-full	Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7 35M c, IFRS 7 35H c
ifrs-full	Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7 35M b ii, IFRS 7 35H b ii
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Disclosure of credit risk exposure [line items]	abstract	
ifrs-full	Financial assets	X, instant, debit	IFRS 7 35H, IFRS 7 35N, IFRS 7 25, IFRS 7 35M, IFRS 7 35I
ifrs-full	Exposure to credit risk on loan commitments and financial guarantee contracts	X, instant, credit	IFRS 7 35H, IFRS 7 35M, IFRS 7 35I
ifrs-full	Disclosure of provision matrix [text block]	text block	IFRS 7 35N
ifrs-full	Disclosure of provision matrix [abstract]	abstract	
ifrs-full	Disclosure of provision matrix [table]	table	IFRS 7 35N
ifrs-full	Classes of financial instruments [axis]	axis	IFRS 7 35M, IFRS 7 35H, IFRS 7 36, IFRS 7 35K
ifrs-full	Financial instruments, class [member]	member	IFRS 7 36, IFRS 7 35K, IFRS 7 35M, IFRS 7 35H
ifrs-full	Loan commitments [member]	member	IFRS 7 35M, IFRS 7 B8E
ifrs-full	Financial guarantee contracts [member]	member	IFRS 7 B8E, IFRS 7 35M
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Contract assets [member]	member	IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Lease receivables [member]	member	IFRS 7 35H b iii, IFRS 7 35N, IFRS 7 35M b iii
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B
ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6
ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Past due status [axis]	axis	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Past due status [member]	member	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Current [member]	member	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 IG20D
ifrs-full	Later than one month and not later than two months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N, IAS 1 112 c
ifrs-full	Later than two months and not later than three months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N, IAS 1 112 c
ifrs-full	Later than three months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e

ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Disclosure of provision matrix [line items]	abstract	
ifrs-full	Financial assets	X, instant, debit	IFRS 7 35H, IFRS 7 35N, IFRS 7 25, IFRS 7 35M, IFRS 7 35I
ifrs-full	Expected credit loss rate	X, instant	IFRS 7 35N, IFRS 7 IG20D
ifrs-full	Disclosure of financial assets that are either past due or impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Disclosure of financial assets that are either past due or impaired [abstract]	abstract	
ifrs-full	Disclosure of financial assets that are either past due or impaired [table]	table	Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 42I, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B
ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6
ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Financial assets at fair value, class [member]	member	IFRS 7 B2 a
ifrs-full	Trading securities [member]	member	IFRS 7 IG40B, IFRS 7 6
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Option contract [member]	member	IAS 1 112 c
ifrs-full	Futures contract [member]	member	IAS 1 112 c
ifrs-full	Swap contract [member]	member	IAS 1 112 c
ifrs-full	Currency swap contract [member]	member	IAS 1 112 c
ifrs-full	Interest rate swap contract [member]	member	IAS 1 112 c
ifrs-full	Forward contract [member]	member	IAS 1 112 c
ifrs-full	Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
ifrs-full	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7 B2 b
ifrs-full	Impairment of financial assets [axis]	axis	Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Entity's total for impairment of financial assets [member]	member	Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Financial assets neither past due nor impaired [member]	member	Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Financial assets past due but not impaired [member]	member	Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Financial assets impaired [member]	member	Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Financial assets individually assessed for credit losses [member]	member	Expiry date 2021-01-01 IFRS 7 37 b
ifrs-full	Financial assets collectively assessed for credit losses [member]	member	Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Past due status [axis]	axis	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Past due status [member]	member	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37
ifrs-full	Current [member]	member	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 IG20D
ifrs-full	Later than one month and not later than two months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N, IAS 1 112 c
ifrs-full	Later than two months and not later than three months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N, IAS 1 112 c
ifrs-full	Later than three months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N
ifrs-full	Disclosure of financial assets that are either past due or impaired [line items]	abstract	

ifrs-full	Financial assets	X, instant, debit	IFRS 7 35H, IFRS 7 35N, IFRS 7 25, IFRS 7 35M, IFRS 7 35I
ifrs-full	Analysis of age of financial assets that are past due but not impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Analysis of financial assets that are individually determined to be impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7 37 b
ifrs-full	Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	string	Expiry date 2021-01-01 IFRS 7 IG29 c, Expiry date 2021-01-01 IFRS 7 37 b
ifrs-full	Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	X, instant, debit	Expiry date 2021-01-01 IFRS 7 IG29 c, Expiry date 2021-01-01 IFRS 7 37 b
ifrs-full	Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	string	IFRS 7 38 a
ifrs-full	Assets obtained by taking possession of collateral or calling on other credit enhancements	X, instant, debit	IFRS 7 38 a
ifrs-full	Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	text block	IFRS 7 38 b
ifrs-full	Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7 39 a
ifrs-full	Disclosure of maturity analysis for non-derivative financial liabilities [abstract]	abstract	
ifrs-full	Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7 39 a
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
ifrs-full	Not later than one month [member]	member	IFRS 7 IG31A, IFRS 7 B35 a, IFRS 7 B11 a
ifrs-full	Later than one month and not later than three months [member]	member	IFRS 7 IG31A, IFRS 7 B35 b, IFRS 7 B11 b
ifrs-full	Later than three months and not later than one year [member]	member	IFRS 7 B11 c
ifrs-full	Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B35 d, IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B11
ifrs-full	Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 d, IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than one year and not later than five years [member]	member	IFRS 7 IG31A, IFRS 7 B11 d
ifrs-full	Later than one year and not later than three years [member]	member	IFRS 7 B35 e, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than five years [member]	member	IFRS 7 B35 f, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Later than five years and not later than ten years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A
ifrs-full	Later than five years and not later than seven years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than ten years [member]	member	IFRS 7 IG31A, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than fifteen years and not later than twenty years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Disclosure of maturity analysis for non-derivative financial liabilities [line items]	abstract	
ifrs-full	Non-derivative financial liabilities, undiscounted cash flows	X, instant, credit	IFRS 7 39 a
ifrs-full	Gross finance lease obligations	X, instant, credit	
ifrs-full	Gross lease liabilities	X, instant, credit	IFRS 16 58, IFRS 7 B11D a
ifrs-full	Bank borrowings, undiscounted cash flows	X, instant, credit	IFRS 7 B11D, IFRS 7 IG31A
ifrs-full	Trade and other payables, undiscounted cash flows	X, instant, credit	IFRS 7 B11D, IFRS 7 IG31A
ifrs-full	Bonds issued, undiscounted cash flows	X, instant, credit	IFRS 7 B11D, IFRS 7 IG31A
ifrs-full	Disclosure of maturity analysis for derivative financial liabilities [text block]	text block	IFRS 7 39 b
ifrs-full	Disclosure of maturity analysis for derivative financial liabilities [abstract]	abstract	

ifrs-full	Disclosure of maturity analysis for derivative financial liabilities [table]	table	IFRS 7 39 b
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
ifrs-full	Not later than one month [member]	member	IFRS 7 IG31A, IFRS 7 B35 a, IFRS 7 B11 a
ifrs-full	Later than one month and not later than three months [member]	member	IFRS 7 IG31A, IFRS 7 B35 b, IFRS 7 B11 b
ifrs-full	Later than three months and not later than one year [member]	member	IFRS 7 B11 c
ifrs-full	Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B35 d, IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B11
ifrs-full	Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 d, IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than one year and not later than five years [member]	member	IFRS 7 IG31A, IFRS 7 B11 d
ifrs-full	Later than one year and not later than three years [member]	member	IFRS 7 B35 e, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than five years [member]	member	IFRS 7 B35 f, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Later than five years and not later than ten years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A
ifrs-full	Later than five years and not later than seven years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than ten years [member]	member	IFRS 7 IG31A, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than fifteen years and not later than twenty years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Disclosure of maturity analysis for derivative financial liabilities [line items]	abstract	
ifrs-full	Derivative financial liabilities, undiscounted cash flows	X, instant, credit	IFRS 7 39 b
ifrs-full	Prices specified in forward agreements to purchase financial assets for cash	X, instant, credit	IFRS 7 B11D b
ifrs-full	Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	X, instant, credit	IFRS 7 B11D c
ifrs-full	Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	X, instant, credit	IFRS 7 B11D d
ifrs-full	Gross loan commitments	X, instant, credit	IFRS 7 B11D e
ifrs-full	Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7 39 c
ifrs-full	Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]	text block	IFRS 7 B11E
ifrs-full	Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]	abstract	
ifrs-full	Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7 B11E
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97

ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
ifrs-full	Not later than one month [member]	member	IFRS 7 IG31A, IFRS 7 B35 a, IFRS 7 B11 a
ifrs-full	Later than one month and not later than three months [member]	member	IFRS 7 IG31A, IFRS 7 B35 b, IFRS 7 B11 b
ifrs-full	Later than three months and not later than one year [member]	member	IFRS 7 B11 c
ifrs-full	Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B35 d, IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B11
ifrs-full	Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 d, IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than one year and not later than five years [member]	member	IFRS 7 IG31A, IFRS 7 B11 d
ifrs-full	Later than one year and not later than three years [member]	member	IFRS 7 B35 e, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than five years [member]	member	IFRS 7 B35 f, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Later than five years and not later than ten years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A
ifrs-full	Later than five years and not later than seven years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than ten years [member]	member	IFRS 7 IG31A, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than fifteen years and not later than twenty years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	abstract	
ifrs-full	Financial assets held for managing liquidity risk	X, instant, debit	IFRS 7 B11E
ifrs-full	Disclosure of financial instruments by type of interest rate [text block]	text block	IFRS 7 39
ifrs-full	Disclosure of financial instruments by type of interest rate [abstract]	abstract	
ifrs-full	Disclosure of financial instruments by type of interest rate [table]	table	IFRS 7 39
ifrs-full	Types of interest rates [axis]	axis	IFRS 7 39
ifrs-full	Interest rate types [member]	member	IFRS 7 39
ifrs-full	Floating interest rate [member]	member	IFRS 7 39
ifrs-full	Fixed interest rate [member]	member	IFRS 7 39
ifrs-full	Disclosure of financial instruments by type of interest rate [line items]	abstract	
ifrs-full	Financial assets	X, instant, debit	IFRS 7 35H, IFRS 7 35N, IFRS 7 25, IFRS 7 35M, IFRS 7 35I
ifrs-full	Financial liabilities	X, instant, credit	IFRS 7 25
ifrs-full	Disclosure of detailed information about borrowings [text block]	text block	IFRS 7 7
ifrs-full	Disclosure of detailed information about borrowings [abstract]	abstract	
ifrs-full	Disclosure of detailed information about borrowings [table]	table	IFRS 7 7
ifrs-full	Borrowings by name [axis]	axis	IFRS 7 7
ifrs-full	Borrowings by name [member]	member	IFRS 7 7
ifrs-full	Types of interest rates [axis]	axis	IFRS 7 39
ifrs-full	Interest rate types [member]	member	IFRS 7 39
ifrs-full	Floating interest rate [member]	member	IFRS 7 39
ifrs-full	Fixed interest rate [member]	member	IFRS 7 39
ifrs-full	Range [axis]	axis	IFRS 7 7, IFRS 13 B6, IFRS 14 33 b, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 2 45 d
ifrs-full	Ranges [member]	member	IFRS 7 7, IFRS 14 33 b, IFRS 13 B6, IFRS 2 45 d, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Bottom of range [member]	member	IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 14 33 b, IFRS 2 45 d, IFRS 7 7
ifrs-full	Weighted average [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 13 B6, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120

ifrs-full	Top of range [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 13 IE63, IFRS 13 B6
ifrs-full	Disclosure of detailed information about borrowings [line items]	abstract	
ifrs-full	Borrowings	X, instant, credit	IAS 1 55
ifrs-full	Notional amount	X, instant	IAS 1 112 c
ifrs-full	Borrowings, interest rate	X, instant	IFRS 7 7
ifrs-full	Borrowings, interest rate basis	string	IFRS 7 7
ifrs-full	Borrowings, adjustment to interest rate basis	X, instant	IFRS 7 7
ifrs-full	Borrowings, maturity	string	IFRS 7 7
ifrs-full	Borrowings, original currency	string	IFRS 7 7
ifrs-full	Description of methods and assumptions used in preparing sensitivity analysis	string	IFRS 7 40 b
ifrs-full	Description of changes in methods and assumptions used in preparing sensitivity analysis	string	IFRS 7 40 c
ifrs-full	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	string	IFRS 7 40 c
ifrs-full	Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	string	IFRS 7 41 a
ifrs-full	Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	string	IFRS 7 41 b
ifrs-full	Value at risk	X, instant	IFRS 7 41
ifrs-full	Description of fact and reason why sensitivity analyses are unrepresentative	string	IFRS 7 42
ifrs-full	Disclosure of transfers of financial assets [text block]	text block	IFRS 7 Transfers of financial assets
ifrs-full	Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS 7 42D
ifrs-full	Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]	abstract	
ifrs-full	Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	IFRS 7 42D
ifrs-full	Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7 42D
ifrs-full	Transferred financial assets that are not derecognised in their entirety [member]	member	IFRS 7 42D
ifrs-full	Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	abstract	
ifrs-full	Description of nature of transferred financial assets that are not derecognised in their entirety	string	IFRS 7 42D a
ifrs-full	Description of nature of risks and rewards of ownership to which entity is exposed	string	IFRS 7 42D b
ifrs-full	Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	string	IFRS 7 42D c
ifrs-full	Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]	abstract	
ifrs-full	Fair value of transferred financial assets that are not derecognised in their entirety	X, instant, debit	IFRS 7 42D d
ifrs-full	Fair value of associated financial liabilities	X, instant, credit	IFRS 7 42D d
ifrs-full	Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	X, instant, debit	IFRS 7 42D d
ifrs-full	Assets that entity continues to recognise	X, instant, debit	IFRS 7 42D e
ifrs-full	Associated liabilities that entity continues to recognise	X, instant, credit	IFRS 7 42D e
ifrs-full	Original assets before transfer	X, instant, debit	IFRS 7 42D f
ifrs-full	Assets that entity continues to recognise to extent of continuing involvement	X, instant, debit	IFRS 7 42D f
ifrs-full	Associated liabilities that entity continues to recognise to extent of continuing involvement	X, instant, credit	IFRS 7 42D f
ifrs-full	Disclosure of continuing involvement in derecognised financial assets [text block]	text block	IFRS 7 42G, IFRS 7 42E
ifrs-full	Disclosure of continuing involvement in derecognised financial assets [abstract]	abstract	
ifrs-full	Disclosure of continuing involvement in derecognised financial assets [table]	table	IFRS 7 42G, IFRS 7 42E
ifrs-full	Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7 B33
ifrs-full	Types of instrument [member]	member	IFRS 7 B33
ifrs-full	Written put options [member]	member	IFRS 7 B33, IFRS 7 IG40B
ifrs-full	Purchased call options [member]	member	IFRS 7 IG40B, IFRS 7 B33
ifrs-full	Guarantees [member]	member	IFRS 7 B33
ifrs-full	Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7 B33
ifrs-full	Types of transfer [member]	member	IFRS 7 B33
ifrs-full	Securities lending [member]	member	IFRS 7 IG40B, IFRS 7 B33
ifrs-full	Factoring of receivables [member]	member	IFRS 7 B33
ifrs-full	Securitisations [member]	member	IFRS 7 B33
ifrs-full	Disclosure of continuing involvement in derecognised financial assets [line items]	abstract	
ifrs-full	Recognised assets representing continuing involvement in derecognised financial assets	X, instant, debit	IFRS 7 42E a
ifrs-full	Recognised liabilities representing continuing involvement in derecognised financial assets	X, instant, credit	IFRS 7 42E a
ifrs-full	Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	string	IFRS 7 42E a
ifrs-full	Fair value of assets representing continuing involvement in derecognised financial assets	X, instant, debit	IFRS 7 42E b
ifrs-full	Fair value of liabilities representing continuing involvement in derecognised financial assets	X, instant, credit	IFRS 7 42E b

ifrs-full	Maximum exposure to loss from continuing involvement	X, instant	IFRS 7 42E c
ifrs-full	Information about how maximum exposure to loss from continuing involvement is determined	string	IFRS 7 42E c
ifrs-full	Undiscounted cash outflow required to repurchase derecognised financial assets	X, instant, credit	IFRS 7 42E d
ifrs-full	Other amounts payable to transferee in respect of transferred assets	X, instant, credit	IFRS 7 42E d
ifrs-full	Qualitative information about continuing involvement in derecognised financial assets	string	IFRS 7 42E f
ifrs-full	Gain (loss) of derecognised financial assets at date of transfer	X, duration, credit	IFRS 7 42G a
ifrs-full	Income from continuing involvement in derecognised financial assets	X, duration, credit	IFRS 7 42G b
ifrs-full	Income from continuing involvement in derecognised financial assets cumulatively recognised	X, instant, credit	IFRS 7 42G b
ifrs-full	Expense from continuing involvement in derecognised financial assets	X, duration, debit	IFRS 7 42G b
ifrs-full	Expense from continuing involvement in derecognised financial assets cumulatively recognised	X, instant, debit	IFRS 7 42G b
ifrs-full	Explanation when greatest transfer activity took place	string	IFRS 7 42G c i
ifrs-full	Gain (loss) from transfer activity during period representing greatest transfer activity	X, duration, credit	IFRS 7 42G c ii
ifrs-full	Proceeds from transfer activity during period representing greatest transfer activity	X, duration, debit	IFRS 7 42G c iii
ifrs-full	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	text block	IFRS 7 42E e
ifrs-full	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]	abstract	
ifrs-full	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	table	IFRS 7 42E e
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
ifrs-full	Not later than one month [member]	member	IFRS 7 IG31A, IFRS 7 B35 a, IFRS 7 B11 a
ifrs-full	Later than one month and not later than three months [member]	member	IFRS 7 IG31A, IFRS 7 B35 b, IFRS 7 B11 b
ifrs-full	Later than three months and not later than one year [member]	member	IFRS 7 B11 c
ifrs-full	Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than six months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B35 d, IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B11
ifrs-full	Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 d, IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a
ifrs-full	Later than one year and not later than five years [member]	member	IFRS 7 IG31A, IFRS 7 B11 d
ifrs-full	Later than one year and not later than three years [member]	member	IFRS 7 B35 e, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than five years [member]	member	IFRS 7 B35 f, IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Later than five years and not later than ten years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A
ifrs-full	Later than five years and not later than seven years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than ten years [member]	member	IFRS 7 IG31A, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than fifteen years and not later than twenty years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7 B33

ifrs-full	Types of instrument [member]	member	IFRS 7 B33
ifrs-full	Written put options [member]	member	IFRS 7 B33, IFRS 7 IG40B
ifrs-full	Purchased call options [member]	member	IFRS 7 IG40B, IFRS 7 B33
ifrs-full	Guarantees [member]	member	IFRS 7 B33
ifrs-full	Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7 B33
ifrs-full	Types of transfer [member]	member	IFRS 7 B33
ifrs-full	Securities lending [member]	member	IFRS 7 IG40B, IFRS 7 B33
ifrs-full	Factoring of receivables [member]	member	IFRS 7 B33
ifrs-full	Securitisations [member]	member	IFRS 7 B33
ifrs-full	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]	abstract	
ifrs-full	Undiscounted cash outflow required to repurchase derecognised financial assets	X, instant, credit	IFRS 7 42E d
ifrs-full	Other amounts payable to transferee in respect of transferred assets	X, instant, credit	IFRS 7 42E d
ifrs-full	Disclosure of financial assets at date of initial application of IFRS 9 [text block]	text block	IFRS 7 42I
ifrs-full	Disclosure of financial assets at date of initial application of IFRS 9 [abstract]	abstract	
ifrs-full	Disclosure of financial assets at date of initial application of IFRS 9 [table]	table	IFRS 7 42I
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 42I, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B
ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6
ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Financial assets at fair value, class [member]	member	IFRS 7 B2 a
ifrs-full	Trading securities [member]	member	IFRS 7 IG40B, IFRS 7 6
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Option contract [member]	member	IAS 1 112 c
ifrs-full	Futures contract [member]	member	IAS 1 112 c
ifrs-full	Swap contract [member]	member	IAS 1 112 c
ifrs-full	Currency swap contract [member]	member	IAS 1 112 c
ifrs-full	Interest rate swap contract [member]	member	IAS 1 112 c
ifrs-full	Forward contract [member]	member	IAS 1 112 c
ifrs-full	Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
ifrs-full	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7 B2 b
ifrs-full	Disclosure of financial assets at date of initial application of IFRS 9 [line items]	abstract	
ifrs-full	Financial assets, measurement category immediately before initial application of IFRS 9	string	IFRS 7 42I a
ifrs-full	Financial assets, carrying amount immediately before initial application of IFRS 9	X, instant, debit	IFRS 7 42I a
ifrs-full	Financial assets, measurement category immediately after initial application of IFRS 9	string	IFRS 7 42I b
ifrs-full	Financial assets, carrying amount immediately after initial application of IFRS 9	X, instant, debit	IFRS 7 42I b
ifrs-full	Financial assets previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	X, instant, debit	IFRS 7 42I c
ifrs-full	Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	X, instant, debit	IFRS 7 42I c
ifrs-full	Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X, instant, debit	IFRS 7 42I c
ifrs-full	Disclosure of financial liabilities at date of initial application of IFRS 9 [text block]	text block	IFRS 7 42I
ifrs-full	Disclosure of financial liabilities at date of initial application of IFRS 9 [abstract]	abstract	
ifrs-full	Disclosure of financial liabilities at date of initial application of IFRS 9 [table]	table	IFRS 7 42I
ifrs-full	Classes of financial liabilities [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34
ifrs-full	Financial liabilities, class [member]	member	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34
ifrs-full	Financial liabilities at amortised cost, class [member]	member	IFRS 7 B2 a
ifrs-full	Financial liabilities at fair value, class [member]	member	IFRS 7 B2 a
ifrs-full	Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7 B2 b
ifrs-full	Disclosure of financial liabilities at date of initial application of IFRS 9 [line items]	abstract	
ifrs-full	Financial liabilities, measurement category immediately before initial application of IFRS 9	string	IFRS 7 42I a
ifrs-full	Financial liabilities, carrying amount immediately before initial application of IFRS 9	X, instant, credit	IFRS 7 42I a
ifrs-full	Financial liabilities, measurement category immediately after initial application of IFRS 9	string	IFRS 7 42I b
ifrs-full	Financial liabilities, carrying amount immediately after initial application of IFRS 9	X, instant, credit	IFRS 7 42I b
ifrs-full	Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	X, instant, credit	IFRS 7 42I c
ifrs-full	Financial liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	X, instant, credit	IFRS 7 42I c

ifrs-full	Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X, instant, credit	IFRS 7 42I c
ifrs-full	Information on how entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9	string	IFRS 7 42J a
ifrs-full	Description of reasons for designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss at date of initial application of IFRS 9	string	IFRS 7 42J b
ifrs-full	Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9	X, instant, debit	IFRS 7 42L a
ifrs-full	Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	X, instant, debit	IFRS 7 42L b
ifrs-full	Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	X, instant, credit	IFRS 7 42L a
ifrs-full	Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	X, instant, credit	IFRS 7 42L b
ifrs-full	Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9	X, instant, debit	IFRS 7 42M a
ifrs-full	Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified as measured at amortised cost, initial application of IFRS 9	X, duration, credit	IFRS 7 42M b
ifrs-full	Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	X, instant, debit	IFRS 7 42M a
ifrs-full	Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	X, duration, credit	IFRS 7 42M b
ifrs-full	Effective interest rate determined on date of reclassification of financial assets out of fair value through profit or loss category, initial application of IFRS 9	X, instant	IFRS 7 42N a
ifrs-full	Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9	X, duration, credit	IFRS 7 42N b
ifrs-full	Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9	X, instant, credit	IFRS 7 42M a
ifrs-full	Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9	X, duration, credit	IFRS 7 42M b
ifrs-full	Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial application of IFRS 9	X, instant	IFRS 7 42N a
ifrs-full	Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9	X, duration, credit	IFRS 7 42N b
ifrs-full	Explanation of initial application of impairment requirements for financial instruments [text block]	text block	IFRS 7 42P
ifrs-full	Financial assets whose contractual 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	X, instant, debit	IFRS 7 42R
ifrs-full	Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for prepayment features	X, instant, debit	IFRS 7 42S
ifrs-full	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	text block	IFRS 9 7.2.34
ifrs-full	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]	abstract	
ifrs-full	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	table	IFRS 9 7.2.34
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 42I, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
ifrs-full	Mortgages [member]	member	IFRS 7 IG20B, IFRS 7 6, IFRS 7 IG40B
ifrs-full	Loans to consumers [member]	member	IFRS 7 6, IFRS 7 IG20C, IFRS 7 IG40B
ifrs-full	Loans to corporate entities [member]	member	IFRS 7 IG20C, IAS 1 112 c, IFRS 7 6
ifrs-full	Loans to government [member]	member	IAS 1 112 c
ifrs-full	Trade receivables [member]	member	IAS 1 112 c, IFRS 7 35N, IFRS 7 35H b iii, IFRS 7 35M b iii
ifrs-full	Financial assets at fair value, class [member]	member	IFRS 7 B2 a
ifrs-full	Trading securities [member]	member	IFRS 7 IG40B, IFRS 7 6
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Option contract [member]	member	IAS 1 112 c
ifrs-full	Futures contract [member]	member	IAS 1 112 c
ifrs-full	Swap contract [member]	member	IAS 1 112 c
ifrs-full	Currency swap contract [member]	member	IAS 1 112 c
ifrs-full	Interest rate swap contract [member]	member	IAS 1 112 c
ifrs-full	Forward contract [member]	member	IAS 1 112 c
ifrs-full	Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
ifrs-full	Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7 B2 b
ifrs-full	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	abstract	

ifrs-full	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	string	IFRS 9 7.2.34 a
ifrs-full	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	X, instant, debit	IFRS 9 7.2.34 a
ifrs-full	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	string	IFRS 9 7.2.34 b
ifrs-full	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	X, instant, debit	IFRS 9 7.2.34 b
ifrs-full	Financial assets that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	X, instant, debit	IFRS 9 7.2.34 c
ifrs-full	Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	string	IFRS 9 7.2.34 d
ifrs-full	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	text block	IFRS 9 7.2.34
ifrs-full	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]	abstract	
ifrs-full	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	table	IFRS 9 7.2.34
ifrs-full	Classes of financial liabilities [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34
ifrs-full	Financial liabilities, class [member]	member	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34
ifrs-full	Financial liabilities at amortised cost, class [member]	member	IFRS 7 B2 a
ifrs-full	Financial liabilities at fair value, class [member]	member	IFRS 7 B2 a
ifrs-full	Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7 B2 b
ifrs-full	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	abstract	
ifrs-full	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	string	IFRS 9 7.2.34 a
ifrs-full	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	X, instant, credit	IFRS 9 7.2.34 a
ifrs-full	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	string	IFRS 9 7.2.34 b
ifrs-full	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	X, instant, credit	IFRS 9 7.2.34 b
ifrs-full	Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	X, instant, credit	IFRS 9 7.2.34 c
ifrs-full	Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	string	IFRS 9 7.2.34 d

[801.800] Notes - Fair value measurement

Prefix	Label	Type	References
ifrs-full	Disclosure of fair value measurement [text block]	text block	IFRS 13 Disclosure
ifrs-full	Disclosure of fair value measurement of assets [text block]	text block	IFRS 13 93
ifrs-full	Disclosure of fair value measurement of assets [abstract]	abstract	
ifrs-full	Disclosure of fair value measurement of assets [table]	table	IFRS 13 93
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	Recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Non-recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
ifrs-full	Classes of assets [axis]	axis	IAS 36 130 d ii, IFRS 16 53, IAS 36 126, IFRS 13 93
ifrs-full	Assets [member]	member	IAS 36 126, IFRS 13 93, IFRS 16 53
ifrs-full	Trading equity securities [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Other equity securities [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Debt securities [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Hedge fund investments [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Investment property [member]	member	IFRS 13 IE60, IAS 1 112 c, IFRS 13 94
ifrs-full	Non-current assets held for sale [member]	member	IFRS 13 94, IFRS 13 IE60, IFRS 5 38
ifrs-full	Levels of fair value hierarchy [axis]	axis	IAS 19 142, IFRS 13 93 b
ifrs-full	All levels of fair value hierarchy [member]	member	IAS 19 142, IFRS 13 93 b
ifrs-full	Level 1 of fair value hierarchy [member]	member	IFRS 13 93 b, IAS 19 142
ifrs-full	Level 2 of fair value hierarchy [member]	member	IFRS 13 93 b

ifrs-full	Level 3 of fair value hierarchy [member]	member	IFRS 13 93 b
ifrs-full	Disclosure of fair value measurement of assets [line items]	abstract	
ifrs-full	Assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 8 23, IAS 1 55, IFRS 13 93 a, IFRS 8 28 c
ifrs-full	Description of reasons for fair value measurement, assets	string	IFRS 13 93 a
ifrs-full	Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	X, duration	IFRS 13 93 c
ifrs-full	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	string	IFRS 13 93 c
ifrs-full	Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	X, duration	IFRS 13 93 c
ifrs-full	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	string	IFRS 13 93 c
ifrs-full	Description of policy for determining when transfers between levels are deemed to have occurred, assets	string	IFRS 13 93 e iv, IFRS 13 93 c, IFRS 13 95
ifrs-full	Description of valuation techniques used in fair value measurement, assets	string	IFRS 13 93 d
ifrs-full	Description of inputs used in fair value measurement, assets	string	IFRS 13 93 d
ifrs-full	Description of change in valuation technique used in fair value measurement, assets	string	IFRS 13 93 d
ifrs-full	Description of reasons for change in valuation technique used in fair value measurement, assets	string	IFRS 13 93 d
ifrs-full	Reconciliation of changes in fair value measurement, assets [abstract]	abstract	
ifrs-full	Assets at beginning of period	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 8 23, IAS 1 55, IFRS 13 93 a, IFRS 8 28 c
ifrs-full	Changes in fair value measurement, assets [abstract]	abstract	
ifrs-full	Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]	abstract	
ifrs-full	Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets	X, duration	IFRS 13 93 e i
ifrs-full	Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, assets	X, duration	IFRS 13 93 e i
ifrs-full	Total gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets	X, duration	IFRS 13 93 e i
ifrs-full	Gains (losses) recognised in other comprehensive income, fair value measurement, assets [abstract]	abstract	
ifrs-full	Gains (losses) recognised in other comprehensive income on exchange differences, fair value measurement, assets	X, duration	IFRS 13 93 e ii
ifrs-full	Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, assets	X, duration	IFRS 13 93 e ii
ifrs-full	Total gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, assets	X, duration	IFRS 13 93 e ii
ifrs-full	Purchases, fair value measurement, assets	X, duration, debit	IFRS 13 93 e iii
ifrs-full	Sales, fair value measurement, assets	X, duration, credit	IFRS 13 93 e iii
ifrs-full	Issues, fair value measurement, assets	X, duration, debit	IFRS 13 93 e iii
ifrs-full	Settlements, fair value measurement, assets	X, duration, credit	IFRS 13 93 e iii
ifrs-full	Transfers into Level 3 of fair value hierarchy, assets	X, duration, debit	IFRS 13 93 e iv
ifrs-full	Transfers out of Level 3 of fair value hierarchy, assets	X, duration, credit	IFRS 13 93 e iv
ifrs-full	Total increase (decrease) in fair value measurement, assets	X, duration, debit	IFRS 13 93 e
ifrs-full	Assets at end of period	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 8 23, IAS 1 55, IFRS 13 93 a, IFRS 8 28 c
ifrs-full	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	string	IFRS 13 93 e i
ifrs-full	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	string	IFRS 13 93 e ii
ifrs-full	Description of reasons for transfers into Level 3 of fair value hierarchy, assets	string	IFRS 13 93 e iv
ifrs-full	Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	string	IFRS 13 93 e iv
ifrs-full	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	string	IFRS 13 93 c
ifrs-full	Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, assets	string	IFRS 13 93 e iv, IFRS 13 93 c
ifrs-full	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	X, duration, credit	IFRS 13 93 f
ifrs-full	Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement	string	IFRS 13 93 f
ifrs-full	Description of valuation processes used in fair value measurement, assets	string	IFRS 13 93 g
ifrs-full	Description of group within entity that decides entity's valuation policies and procedures, assets	string	IFRS 13 IE65 a i, IFRS 13 93 g
ifrs-full	Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets	string	IFRS 13 IE65 a ii, IFRS 13 93 g
ifrs-full	Description of internal reporting procedures for discussing and assessing fair value measurements, assets	string	IFRS 13 IE65 a iii, IFRS 13 93 g
ifrs-full	Description of frequency and methods for testing procedures of pricing models, assets	string	IFRS 13 93 g, IFRS 13 IE65 b
ifrs-full	Description of process for analysing changes in fair value measurements, assets	string	IFRS 13 IE65 c, IFRS 13 93 g
ifrs-full	Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets	string	IFRS 13 IE65 d, IFRS 13 93 g
ifrs-full	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	string	IFRS 13 93 g, IFRS 13 IE65 e

ifrs-full	Description of fact that highest and best use of non-financial asset differs from current use	string	IFRS 13 93 i
ifrs-full	Description of reason why non-financial asset is being used in manner different from highest and best use	string	IFRS 13 93 i
ifrs-full	Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]	text block	IFRS 13 94
ifrs-full	Description of accounting policy decision to use exception in IFRS 13.48, assets	string	IFRS 13 96
ifrs-full	Description of nature of class of assets measured at fair value	string	IFRS 13 92, IFRS 13 IE64 a
ifrs-full	Description of how third-party information was taken into account when measuring fair value, assets	string	IFRS 13 92, IFRS 13 IE64 b
ifrs-full	Disclosure of fair value measurement of liabilities [text block]	text block	IFRS 13 93
ifrs-full	Disclosure of fair value measurement of liabilities [abstract]	abstract	
ifrs-full	Disclosure of fair value measurement of liabilities [table]	table	IFRS 13 93
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	Recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Non-recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
ifrs-full	Classes of liabilities [axis]	axis	IFRS 13 93
ifrs-full	Liabilities [member]	member	IFRS 13 93
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Contingent consideration [member]	member	IFRS 13 94
ifrs-full	Levels of fair value hierarchy [axis]	axis	IAS 19 142, IFRS 13 93 b
ifrs-full	All levels of fair value hierarchy [member]	member	IAS 19 142, IFRS 13 93 b
ifrs-full	Level 1 of fair value hierarchy [member]	member	IFRS 13 93 b, IAS 19 142
ifrs-full	Level 2 of fair value hierarchy [member]	member	IFRS 13 93 b
ifrs-full	Level 3 of fair value hierarchy [member]	member	IFRS 13 93 b
ifrs-full	Disclosure of fair value measurement of liabilities [line items]	abstract	
ifrs-full	Liabilities	X, instant, credit	IFRS 8 23, IFRS 8 28 d, IFRS 13 93 a, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 13 93 b, IFRS 13 93 e
ifrs-full	Description of reasons for fair value measurement, liabilities	string	IFRS 13 93 a
ifrs-full	Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	X, duration	IFRS 13 93 c
ifrs-full	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	string	IFRS 13 93 c
ifrs-full	Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	X, duration	IFRS 13 93 c
ifrs-full	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	string	IFRS 13 93 c
ifrs-full	Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	string	IFRS 13 95, IFRS 13 93 c, IFRS 13 93 e iv
ifrs-full	Description of valuation techniques used in fair value measurement, liabilities	string	IFRS 13 93 d
ifrs-full	Description of inputs used in fair value measurement, liabilities	string	IFRS 13 93 d
ifrs-full	Description of change in valuation technique used in fair value measurement, liabilities	string	IFRS 13 93 d
ifrs-full	Description of reasons for change in valuation technique used in fair value measurement, liabilities	string	IFRS 13 93 d
ifrs-full	Reconciliation of changes in fair value measurement, liabilities [abstract]	abstract	
ifrs-full	Liabilities at beginning of period	X, instant, credit	IFRS 8 23, IFRS 8 28 d, IFRS 13 93 a, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 13 93 b, IFRS 13 93 e
ifrs-full	Changes in fair value measurement, liabilities [abstract]	abstract	
ifrs-full	Gains (losses) recognised in profit or loss, fair value measurement, liabilities [abstract]	abstract	
ifrs-full	Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, liabilities	X, duration	IFRS 13 93 e i
ifrs-full	Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, liabilities	X, duration	IFRS 13 93 e i
ifrs-full	Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, liabilities	X, duration	IFRS 13 93 e i
ifrs-full	Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities [abstract]	abstract	
ifrs-full	Losses (gains) recognised in other comprehensive income on exchange differences, fair value measurement, liabilities	X, duration	IFRS 13 93 e ii
ifrs-full	Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities	X, duration	IFRS 13 93 e ii
ifrs-full	Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities	X, duration	IFRS 13 93 e ii
ifrs-full	Purchases, fair value measurement, liabilities	X, duration, credit	IFRS 13 93 e iii
ifrs-full	Sales, fair value measurement, liabilities	X, duration, debit	IFRS 13 93 e iii
ifrs-full	Issues, fair value measurement, liabilities	X, duration, credit	IFRS 13 93 e iii
ifrs-full	Settlements, fair value measurement, liabilities	X, duration, debit	IFRS 13 93 e iii

ifrs-full	Transfers into Level 3 of fair value hierarchy, liabilities	X, duration, credit	IFRS 13 93 e iv
ifrs-full	Transfers out of Level 3 of fair value hierarchy, liabilities	X, duration, debit	IFRS 13 93 e iv
ifrs-full	Total increase (decrease) in fair value measurement, liabilities	X, duration, credit	IFRS 13 93 e
ifrs-full	Liabilities at end of period	X, instant, credit	IFRS 8 23, IFRS 8 28 d, IFRS 13 93 a, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 13 93 b, IFRS 13 93 e
ifrs-full	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	string	IFRS 13 93 e i
ifrs-full	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	string	IFRS 13 93 e ii
ifrs-full	Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	string	IFRS 13 93 e iv
ifrs-full	Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	string	IFRS 13 93 e iv
ifrs-full	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	string	IFRS 13 93 c
ifrs-full	Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	string	IFRS 13 93 e iv, IFRS 13 93 c
ifrs-full	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	X, duration, credit	IFRS 13 93 f
ifrs-full	Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	string	IFRS 13 93 f
ifrs-full	Description of valuation processes used in fair value measurement, liabilities	string	IFRS 13 93 g
ifrs-full	Description of group within entity that decides entity's valuation policies and procedures, liabilities	string	IFRS 13 IE65 a i, IFRS 13 93 g
ifrs-full	Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	string	IFRS 13 93 g, IFRS 13 IE65 a ii
ifrs-full	Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	string	IFRS 13 IE65 a iii, IFRS 13 93 g
ifrs-full	Description of frequency and methods for testing procedures of pricing models, liabilities	string	IFRS 13 IE65 b, IFRS 13 93 g
ifrs-full	Description of process for analysing changes in fair value measurements, liabilities	string	IFRS 13 93 g, IFRS 13 IE65 c
ifrs-full	Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities	string	IFRS 13 93 g, IFRS 13 IE65 d
ifrs-full	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	string	IFRS 13 93 g, IFRS 13 IE65 e
ifrs-full	Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]	text block	IFRS 13 94
ifrs-full	Description of accounting policy decision to use exception in IFRS 13.48, liabilities	string	IFRS 13 96
ifrs-full	Description of nature of class of liabilities measured at fair value	string	IFRS 13 IE64 a, IFRS 13 92
ifrs-full	Description of how third-party information was taken into account when measuring fair value, liabilities	string	IFRS 13 92, IFRS 13 IE64 b
ifrs-full	Disclosure of fair value measurement of equity [text block]	text block	IFRS 13 93
ifrs-full	Disclosure of fair value measurement of equity [abstract]	abstract	
ifrs-full	Disclosure of fair value measurement of equity [table]	table	IFRS 13 93
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	Recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Non-recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
ifrs-full	Classes of entity's own equity instruments [axis]	axis	IFRS 13 93
ifrs-full	Entity's own equity instruments [member]	member	IFRS 13 93
ifrs-full	Levels of fair value hierarchy [axis]	axis	IAS 19 142, IFRS 13 93 b
ifrs-full	All levels of fair value hierarchy [member]	member	IAS 19 142, IFRS 13 93 b
ifrs-full	Level 1 of fair value hierarchy [member]	member	IFRS 13 93 b, IAS 19 142
ifrs-full	Level 2 of fair value hierarchy [member]	member	IFRS 13 93 b
ifrs-full	Level 3 of fair value hierarchy [member]	member	IFRS 13 93 b
ifrs-full	Disclosure of fair value measurement of equity [line items]	abstract	
ifrs-full	Equity	X, instant, credit	IAS 1 78 e, IFRS 13 93 a, IFRS 13 93 e, IFRS 13 93 b, IFRS 1 24 a, IAS 1 55, IFRS 1 32 a i
ifrs-full	Description of reasons for fair value measurement, entity's own equity instruments	string	IFRS 13 93 a
ifrs-full	Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X, duration	IFRS 13 93 c
ifrs-full	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 c
ifrs-full	Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X, duration	IFRS 13 93 c
ifrs-full	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 c
ifrs-full	Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	string	IFRS 13 93 c, IFRS 13 93 e iv, IFRS 13 95
ifrs-full	Description of valuation techniques used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 d
ifrs-full	Description of inputs used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 d

ifrs-full	Description of change in valuation technique used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 d
ifrs-full	Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 d
ifrs-full	Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]	abstract	
ifrs-full	Equity at beginning of period	X, instant, credit	IAS 1 78 e, IFRS 13 93 a, IFRS 13 93 e, IFRS 13 93 b, IFRS 1 24 a, IAS 1 55, IFRS 1 32 a i
ifrs-full	Changes in fair value measurement, entity's own equity instruments [abstract]	abstract	
ifrs-full	Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]	abstract	
ifrs-full	Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	X, duration	IFRS 13 93 e i
ifrs-full	Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	X, duration	IFRS 13 93 e i
ifrs-full	Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	X, duration	IFRS 13 93 e i
ifrs-full	Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]	abstract	
ifrs-full	Losses (gains) recognised in other comprehensive income on exchange differences, fair value measurement, entity's own equity instruments	X, duration	IFRS 13 93 e ii
ifrs-full	Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, entity's own equity instruments	X, duration	IFRS 13 93 e ii
ifrs-full	Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	X, duration	IFRS 13 93 e ii
ifrs-full	Purchases, fair value measurement, entity's own equity instruments	X, duration, credit	IFRS 13 93 e iii
ifrs-full	Sales, fair value measurement, entity's own equity instruments	X, duration, debit	IFRS 13 93 e iii
ifrs-full	Issues, fair value measurement, entity's own equity instruments	X, duration, credit	IFRS 13 93 e iii
ifrs-full	Settlements, fair value measurement, entity's own equity instruments	X, duration, debit	IFRS 13 93 e iii
ifrs-full	Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	X, duration, credit	IFRS 13 93 e iv
ifrs-full	Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	X, duration, debit	IFRS 13 93 e iv
ifrs-full	Total increase (decrease) in fair value measurement, entity's own equity instruments	X, duration, credit	IFRS 13 93 e
ifrs-full	Equity at end of period	X, instant, credit	IAS 1 78 e, IFRS 13 93 a, IFRS 13 93 e, IFRS 13 93 b, IFRS 1 24 a, IAS 1 55, IFRS 1 32 a i
ifrs-full	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	string	IFRS 13 93 e i
ifrs-full	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	string	IFRS 13 93 e ii
ifrs-full	Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 e iv
ifrs-full	Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 e iv
ifrs-full	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 c
ifrs-full	Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 e iv, IFRS 13 93 c
ifrs-full	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement	X, duration, credit	IFRS 13 93 f
ifrs-full	Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period are recognised, fair value measurement	string	IFRS 13 93 f
ifrs-full	Description of valuation processes used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 g
ifrs-full	Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	string	IFRS 13 IE65 a i, IFRS 13 93 g
ifrs-full	Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	string	IFRS 13 93 g, IFRS 13 IE65 a ii
ifrs-full	Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	string	IFRS 13 IE65 a iii, IFRS 13 93 g
ifrs-full	Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	string	IFRS 13 93 g, IFRS 13 IE65 b
ifrs-full	Description of process for analysing changes in fair value measurements, entity's own equity instruments	string	IFRS 13 IE65 c, IFRS 13 93 g
ifrs-full	Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, entity's own equity instruments	string	IFRS 13 IE65 d, IFRS 13 93 g
ifrs-full	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments	string	IFRS 13 IE65 e, IFRS 13 93 g
ifrs-full	Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, entity's own equity instruments [text block]	text block	IFRS 13 94
ifrs-full	Description of nature of class of entity's own equity instruments measured at fair value	string	IFRS 13 IE64 a, IFRS 13 92
ifrs-full	Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments	string	IFRS 13 IE64 b, IFRS 13 92
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	text block	IFRS 13 93 d
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]	abstract	
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	IFRS 13 93 d

ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	Recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Non-recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
ifrs-full	Classes of assets [axis]	axis	IAS 36 130 d ii, IFRS 16 53, IAS 36 126, IFRS 13 93
ifrs-full	Assets [member]	member	IAS 36 126, IFRS 13 93, IFRS 16 53
ifrs-full	Trading equity securities [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Other equity securities [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Debt securities [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Hedge fund investments [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Investment property [member]	member	IFRS 13 IE60, IAS 1 112 c, IFRS 13 94
ifrs-full	Non-current assets held for sale [member]	member	IFRS 13 94, IFRS 13 IE60, IFRS 5 38
ifrs-full	Valuation techniques used in fair value measurement [axis]	axis	IFRS 13 93 d
ifrs-full	Valuation techniques [member]	member	IFRS 13 93 d
ifrs-full	Market approach [member]	member	IFRS 13 62
ifrs-full	Market comparable companies [member]	member	IFRS 13 B5, IFRS 13 IE63
ifrs-full	Market comparable prices [member]	member	IFRS 13 IE63, IFRS 13 B5
ifrs-full	Matrix pricing [member]	member	IFRS 13 B7
ifrs-full	Consensus pricing [member]	member	IFRS 13 B5, IFRS 13 IE63
ifrs-full	Cost approach [member]	member	IFRS 13 62
ifrs-full	Income approach [member]	member	IFRS 13 62
ifrs-full	Discounted cash flow [member]	member	IFRS 13 B11 a, IFRS 13 IE63
ifrs-full	Option pricing model [member]	member	IFRS 13 IE63, IFRS 13 B11 b
ifrs-full	Multi-period excess earnings method [member]	member	IFRS 13 B11 c
ifrs-full	Income capitalisation [member]	member	IFRS 13 93 d
ifrs-full	Net asset value [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Interest rate, measurement input [member]	member	IFRS 13 B36 a
ifrs-full	Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
ifrs-full	Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
ifrs-full	Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
ifrs-full	Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Constant prepayment rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Discount rate, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Weighted average cost of capital, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Rent, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Capitalisation rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Credit spread, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Range [axis]	axis	IFRS 7 7, IFRS 13 B6, IFRS 14 33 b, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 2 45 d
ifrs-full	Ranges [member]	member	IFRS 7 7, IFRS 14 33 b, IFRS 13 B6, IFRS 2 45 d, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Bottom of range [member]	member	IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 14 33 b, IFRS 2 45 d, IFRS 7 7
ifrs-full	Weighted average [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 13 B6, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Top of range [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 13 IE63, IFRS 13 B6
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]	abstract	
ifrs-full	Significant unobservable input, assets	X, instant	IFRS 13 93 d
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	text block	IFRS 13 93 d
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]	abstract	

ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	table	IFRS 13 93 d
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	Recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Non-recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
ifrs-full	Classes of liabilities [axis]	axis	IFRS 13 93
ifrs-full	Liabilities [member]	member	IFRS 13 93
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Contingent consideration [member]	member	IFRS 13 94
ifrs-full	Valuation techniques used in fair value measurement [axis]	axis	IFRS 13 93 d
ifrs-full	Valuation techniques [member]	member	IFRS 13 93 d
ifrs-full	Market approach [member]	member	IFRS 13 62
ifrs-full	Market comparable companies [member]	member	IFRS 13 B5, IFRS 13 IE63
ifrs-full	Market comparable prices [member]	member	IFRS 13 IE63, IFRS 13 B5
ifrs-full	Matrix pricing [member]	member	IFRS 13 B7
ifrs-full	Consensus pricing [member]	member	IFRS 13 B5, IFRS 13 IE63
ifrs-full	Cost approach [member]	member	IFRS 13 62
ifrs-full	Income approach [member]	member	IFRS 13 62
ifrs-full	Discounted cash flow [member]	member	IFRS 13 B11 a, IFRS 13 IE63
ifrs-full	Option pricing model [member]	member	IFRS 13 IE63, IFRS 13 B11 b
ifrs-full	Multi-period excess earnings method [member]	member	IFRS 13 B11 c
ifrs-full	Income capitalisation [member]	member	IFRS 13 93 d
ifrs-full	Net asset value [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Interest rate, measurement input [member]	member	IFRS 13 B36 a
ifrs-full	Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
ifrs-full	Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
ifrs-full	Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
ifrs-full	Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Constant prepayment rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Discount rate, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Weighted average cost of capital, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Rent, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Capitalisation rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Credit spread, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Range [axis]	axis	IFRS 7 7, IFRS 13 B6, IFRS 14 33 b, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 2 45 d
ifrs-full	Ranges [member]	member	IFRS 7 7, IFRS 14 33 b, IFRS 13 B6, IFRS 2 45 d, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Bottom of range [member]	member	IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 14 33 b, IFRS 2 45 d, IFRS 7 7
ifrs-full	Weighted average [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 13 B6, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Top of range [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 13 IE63, IFRS 13 B6
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	abstract	
ifrs-full	Significant unobservable input, liabilities	X, instant	IFRS 13 93 d
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	text block	IFRS 13 93 d
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]	abstract	
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	IFRS 13 93 d
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50

ifrs-full	Recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Non-recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
ifrs-full	Classes of entity's own equity instruments [axis]	axis	IFRS 13 93
ifrs-full	Entity's own equity instruments [member]	member	IFRS 13 93
ifrs-full	Valuation techniques used in fair value measurement [axis]	axis	IFRS 13 93 d
ifrs-full	Valuation techniques [member]	member	IFRS 13 93 d
ifrs-full	Market approach [member]	member	IFRS 13 62
ifrs-full	Market comparable companies [member]	member	IFRS 13 B5, IFRS 13 IE63
ifrs-full	Market comparable prices [member]	member	IFRS 13 IE63, IFRS 13 B5
ifrs-full	Matrix pricing [member]	member	IFRS 13 B7
ifrs-full	Consensus pricing [member]	member	IFRS 13 B5, IFRS 13 IE63
ifrs-full	Cost approach [member]	member	IFRS 13 62
ifrs-full	Income approach [member]	member	IFRS 13 62
ifrs-full	Discounted cash flow [member]	member	IFRS 13 B11 a, IFRS 13 IE63
ifrs-full	Option pricing model [member]	member	IFRS 13 IE63, IFRS 13 B11 b
ifrs-full	Multi-period excess earnings method [member]	member	IFRS 13 B11 c
ifrs-full	Income capitalisation [member]	member	IFRS 13 93 d
ifrs-full	Net asset value [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Interest rate, measurement input [member]	member	IFRS 13 B36 a
ifrs-full	Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
ifrs-full	Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
ifrs-full	Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
ifrs-full	Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Constant prepayment rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Discount rate, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Weighted average cost of capital, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Rent, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Capitalisation rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Credit spread, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Range [axis]	axis	IFRS 7 7, IFRS 13 B6, IFRS 14 33 b, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 2 45 d
ifrs-full	Ranges [member]	member	IFRS 7 7, IFRS 14 33 b, IFRS 13 B6, IFRS 2 45 d, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Bottom of range [member]	member	IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 14 33 b, IFRS 2 45 d, IFRS 7 7, IFRS 14 33 b, IFRS 7 7, IFRS 13 B6, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Weighted average [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 13 IE63, IFRS 13 B6
ifrs-full	Top of range [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 13 IE63, IFRS 13 B6
ifrs-full	Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	abstract	
ifrs-full	Significant unobservable input, entity's own equity instruments	X, instant	IFRS 13 93 d
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [text block]	text block	IFRS 13 93 h
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]	abstract	
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]	table	IFRS 13 93 h
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	Recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Non-recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
ifrs-full	Classes of assets [axis]	axis	IAS 36 130 d ii, IFRS 16 53, IAS 36 126, IFRS 13 93
ifrs-full	Assets [member]	member	IAS 36 126, IFRS 13 93, IFRS 16 53
ifrs-full	Trading equity securities [member]	member	IFRS 13 94, IFRS 13 IE60

ifrs-full	Other equity securities [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Debt securities [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Hedge fund investments [member]	member	IFRS 13 94, IFRS 13 IE60
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Investment property [member]	member	IFRS 13 IE60, IAS 1 112 c, IFRS 13 94
ifrs-full	Non-current assets held for sale [member]	member	IFRS 13 94, IFRS 13 IE60, IFRS 5 38
ifrs-full	Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Interest rate, measurement input [member]	member	IFRS 13 B36 a
ifrs-full	Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
ifrs-full	Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
ifrs-full	Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
ifrs-full	Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Constant prepayment rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Discount rate, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Weighted average cost of capital, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Rent, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Capitalisation rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Credit spread, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]	abstract	
ifrs-full	Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	string	IFRS 13 93 h i
ifrs-full	Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets	string	IFRS 13 93 h i
ifrs-full	Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	string	IFRS 13 93 h ii
ifrs-full	Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets	string	IFRS 13 93 h ii
ifrs-full	Percentage of reasonably possible increase in unobservable input, assets	X, instant	IFRS 13 93 h ii
ifrs-full	Percentage of reasonably possible decrease in unobservable input, assets	X, instant	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, assets [abstract]	abstract	
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	X, duration, debit	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	X, duration, debit	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract]	abstract	
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	X, duration, debit	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X, duration	IFRS 13 93 h ii

ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	X, duration, credit	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	X, duration	IFRS 13 93 h ii
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [text block]	text block	IFRS 13 93 h
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]	abstract	
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [table]	table	IFRS 13 93 h
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	Recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Non-recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
ifrs-full	Classes of liabilities [axis]	axis	IFRS 13 93
ifrs-full	Liabilities [member]	member	IFRS 13 93
ifrs-full	Derivatives [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 13 94, IFRS 13 IE60
ifrs-full	Contingent consideration [member]	member	IFRS 13 94
ifrs-full	Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Interest rate, measurement input [member]	member	IFRS 13 B36 a
ifrs-full	Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
ifrs-full	Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
ifrs-full	Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
ifrs-full	Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Constant prepayment rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Discount rate, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Weighted average cost of capital, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Rent, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Capitalisation rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Credit spread, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [line items]	abstract	
ifrs-full	Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	string	IFRS 13 93 h i
ifrs-full	Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities	string	IFRS 13 93 h i
ifrs-full	Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	string	IFRS 13 93 h ii
ifrs-full	Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities	string	IFRS 13 93 h ii
ifrs-full	Percentage of reasonably possible increase in unobservable input, liabilities	X, instant	IFRS 13 93 h ii
ifrs-full	Percentage of reasonably possible decrease in unobservable input, liabilities	X, instant	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, liabilities [abstract]	abstract	
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities	X, duration, credit	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, liabilities	X, duration	IFRS 13 93 h ii

ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	X, duration, credit	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]	abstract	
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X, duration, credit	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X, duration, debit	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X, duration	IFRS 13 93 h ii
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [text block]	text block	IFRS 13 93 h
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]	abstract	
ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	table	IFRS 13 93 h
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	Recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Non-recurring fair value measurement [member]	member	IFRS 13 93 a
ifrs-full	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
ifrs-full	Classes of entity's own equity instruments [axis]	axis	IFRS 13 93
ifrs-full	Entity's own equity instruments [member]	member	IFRS 13 93
ifrs-full	Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
ifrs-full	Interest rate, measurement input [member]	member	IFRS 13 B36 a
ifrs-full	Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
ifrs-full	Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
ifrs-full	Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
ifrs-full	Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
ifrs-full	Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Constant prepayment rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Discount rate, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Weighted average cost of capital, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
ifrs-full	Rent, measurement input [member]	member	IFRS 13 93 d
ifrs-full	Capitalisation rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
ifrs-full	Credit spread, measurement input [member]	member	IFRS 13 93 d

ifrs-full	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [line items]	abstract	
ifrs-full	Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	string	IFRS 13 93 h i
ifrs-full	Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments	string	IFRS 13 93 h i
ifrs-full	Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, entity's own equity instruments	string	IFRS 13 93 h ii
ifrs-full	Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments	string	IFRS 13 93 h ii
ifrs-full	Percentage of reasonably possible increase in unobservable input, entity's own equity instruments	X, instant	IFRS 13 93 h ii
ifrs-full	Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	X, instant	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's own equity instruments [abstract]	abstract	
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	X, duration, credit	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments	X, duration, credit	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (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	X, duration	IFRS 13 93 h ii
ifrs-full	Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments [abstract]	abstract	
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X, duration, credit	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X, duration, debit	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	X, duration	IFRS 13 93 h ii
ifrs-full	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	text block	IFRS 13 98
ifrs-full	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]	abstract	
ifrs-full	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	table	IFRS 13 98
ifrs-full	Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13 98

ifrs-full	Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	member	IFRS 13 98
ifrs-full	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]	abstract	
ifrs-full	Description of existence of third-party credit enhancement	string	IFRS 13 98
ifrs-full	Description of whether third-party credit enhancement is reflected in fair value measurement	string	IFRS 13 98

[801.900] Notes - Intangible assets			
Prefix	Label	Type	References
ifrs-full	Disclosure of intangible assets [text block]	text block	IAS 38 Disclosure
ifrs-full	Disclosure of detailed information about intangible assets [text block]	text block	IAS 38 118
ifrs-full	Disclosure of detailed information about intangible assets [abstract]	abstract	
ifrs-full	Disclosure of detailed information about intangible assets [table]	table	IAS 38 118
ifrs-full	Classes of intangible assets other than goodwill [axis]	axis	IAS 38 118
ifrs-full	Intangible assets other than goodwill [member]	member	IFRS 16 53, IAS 36 127, IAS 38 118
ifrs-full	Brand names [member]	member	IAS 38 119 a
ifrs-full	Intangible exploration and evaluation assets [member]	member	IFRS 6 25
ifrs-full	Mastheads and publishing titles [member]	member	IAS 38 119 b
ifrs-full	Computer software [member]	member	IAS 38 119 c
ifrs-full	Licences and franchises [member]	member	IAS 38 119 d
ifrs-full	Licences [member]	member	IAS 38 119
ifrs-full	GSM licences [member]	member	IAS 38 119
ifrs-full	UMTS licences [member]	member	IAS 38 119
ifrs-full	LTE licences [member]	member	IAS 38 119
ifrs-full	Gaming licences [member]	member	IAS 38 119
ifrs-full	Franchises [member]	member	IAS 38 119
ifrs-full	Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38 119 e
ifrs-full	Airport landing rights [member]	member	IAS 38 119
ifrs-full	Mining rights [member]	member	IAS 38 119
ifrs-full	Broadcasting rights [member]	member	IAS 38 119
ifrs-full	Service concession rights [member]	member	IAS 38 119
ifrs-full	Recipes, formulae, models, designs and prototypes [member]	member	IAS 38 119 f
ifrs-full	Customer-related intangible assets [member]	member	IAS 38 119
ifrs-full	Value of business acquired [member]	member	IAS 38 119
ifrs-full	Capitalised development expenditure [member]	member	IAS 38 119
ifrs-full	Intangible assets under development [member]	member	IAS 38 119 g
ifrs-full	Technology-based intangible assets [member]	member	IAS 38 119
ifrs-full	Other intangible assets [member]	member	IAS 38 119
ifrs-full	Methods of generation [axis]	axis	IAS 38 118
ifrs-full	Methods of generation [member]	member	IAS 38 118
ifrs-full	Internally generated [member]	member	IAS 38 118
ifrs-full	Not internally generated [member]	member	IAS 38 118
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated depreciation, amortisation and impairment [member]	member	IAS 40 79 c, IAS 38 118 c, IAS 41 54 f, IAS 16 75 b, IAS 16 73 d
ifrs-full	Accumulated depreciation and amortisation [member]	member	IAS 41 54 f, IAS 40 79 c, IAS 16 73 d, IAS 16 75 b, IAS 38 118 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Disclosure of detailed information about intangible assets [line items]	abstract	
ifrs-full	Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	string	IAS 38 118 d

ifrs-full	Amortisation method, intangible assets other than goodwill	string	IAS 38 118 b
ifrs-full	Amortisation rate, intangible assets other than goodwill	X, duration	IAS 38 118 a
ifrs-full	Useful life measured as period of time, intangible assets other than goodwill	duration	IAS 38 118 a
ifrs-full	Useful life measured in production or other similar units, intangible assets other than goodwill	X, duration	IAS 38 118 a
ifrs-full	Description of useful life, intangible assets other than goodwill	string	IAS 38 118 a
ifrs-full	Effective dates of revaluation, intangible assets other than goodwill	string	IAS 38 124 a i
ifrs-full	Reconciliation of changes in intangible assets other than goodwill [abstract]	abstract	
ifrs-full	Intangible assets other than goodwill at beginning of period	X, instant, debit	IAS 38 118 e, IAS 1 54 c
ifrs-full	Changes in intangible assets other than goodwill [abstract]	abstract	
ifrs-full	Additions other than through business combinations, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e i
ifrs-full	Acquisitions through business combinations, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e i
ifrs-full	Increase (decrease) through net exchange differences, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e vii
ifrs-full	Amortisation, intangible assets other than goodwill	X, duration	IAS 38 118 e vi
ifrs-full	Impairment loss recognised in profit or loss, intangible assets other than goodwill	X, duration	IAS 38 118 e iv
ifrs-full	Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X, duration	IAS 38 118 e v
ifrs-full	Revaluation increase (decrease), intangible assets other than goodwill	X, duration, debit	IAS 38 118 e iii
ifrs-full	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X, duration	IAS 38 118 e iii
ifrs-full	Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X, duration	IAS 38 118 e iii
ifrs-full	Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]	abstract	
ifrs-full	Increase (decrease) through transfers, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e
ifrs-full	Increase (decrease) through other changes, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e viii
ifrs-full	Total increase (decrease) through transfers and other changes, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e
ifrs-full	Disposals and retirements, intangible assets other than goodwill [abstract]	abstract	
ifrs-full	Disposals, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e ii
ifrs-full	Retirements, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e
ifrs-full	Total disposals and retirements, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e
ifrs-full	Decrease through classified as held for sale, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e ii
ifrs-full	Decrease through loss of control of subsidiary, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e
ifrs-full	Total increase (decrease) in intangible assets other than goodwill	X, duration, debit	IAS 38 118 e
ifrs-full	Intangible assets other than goodwill at end of period	X, instant, debit	IAS 38 118 e, IAS 1 54 c
ifrs-full	Revaluation of intangible assets [abstract]	abstract	
ifrs-full	Intangible assets other than goodwill, revalued assets	X, instant, debit	IAS 38 124 a ii
ifrs-full	Intangible assets other than goodwill, revalued assets, at cost	X, instant, debit	IAS 38 124 a iii
ifrs-full	Intangible assets other than goodwill, revaluation surplus	X, instant, credit	IAS 38 124 b
ifrs-full	Disclosure of intangible assets with indefinite useful life [text block]	text block	IAS 38 122 a
ifrs-full	Disclosure of intangible assets with indefinite useful life [abstract]	abstract	
ifrs-full	Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38 122 a
ifrs-full	Intangible assets with indefinite useful life [axis]	axis	IAS 38 122 a
ifrs-full	Intangible assets with indefinite useful life [member]	member	IAS 38 122 a
ifrs-full	Disclosure of intangible assets with indefinite useful life [line items]	abstract	
ifrs-full	Intangible assets with indefinite useful life	X, instant, debit	IAS 38 122 a, IAS 36 134 b, IAS 36 135 b
ifrs-full	Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	string	IAS 38 122 a
ifrs-full	Disclosure of intangible assets material to entity [text block]	text block	IAS 38 122 b
ifrs-full	Disclosure of intangible assets material to entity [abstract]	abstract	
ifrs-full	Disclosure of intangible assets material to entity [table]	table	IAS 38 122 b
ifrs-full	Intangible assets material to entity [axis]	axis	IAS 38 122 b
ifrs-full	Intangible assets material to entity [member]	member	IAS 38 122 b
ifrs-full	Disclosure of intangible assets material to entity [line items]	abstract	
ifrs-full	Description of intangible assets material to entity	string	IAS 38 122 b
ifrs-full	Intangible assets material to entity	X, instant, debit	IAS 38 122 b
ifrs-full	Remaining amortisation period of intangible assets material to entity	duration	IAS 38 122 b
ifrs-full	Intangible assets acquired by way of government grant, fair value initially recognised	X, instant, debit	IAS 38 122 c i
ifrs-full	Intangible assets acquired by way of government grant	X, instant, debit	IAS 38 122 c ii
ifrs-full	Explanation of assets acquired by way of government grant and initially recognised at fair value	string	IAS 38 122 c iii
ifrs-full	Intangible assets whose title is restricted	X, instant, debit	IAS 38 122 d
ifrs-full	Intangible assets pledged as security for liabilities	X, instant, debit	IAS 38 122 d
ifrs-full	Contractual commitments for acquisition of intangible assets	X, instant, credit	IAS 38 122 e
ifrs-full	Description of fully amortised intangible assets	string	IAS 38 128 a
ifrs-full	Description of significant intangible assets controlled by entity but not recognised	string	IAS 38 128 b

ifrs-full	Explanation of restrictions on distribution of revaluation surplus for intangible assets	string	IAS 38 124 b
ifrs-full	Research and development expense	X, duration, debit	IAS 38 126
ifrs-full	Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	text block	IAS 38 118
ifrs-full	Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]	abstract	
ifrs-full	Disclosure of reconciliation of changes in intangible assets and goodwill [table]	table	IAS 38 118
ifrs-full	Classes of intangible assets and goodwill [axis]	axis	IAS 38 118
ifrs-full	Intangible assets and goodwill [member]	member	IAS 38 118
ifrs-full	Intangible assets other than goodwill [member]	member	IFRS 16 53, IAS 36 127, IAS 38 118
ifrs-full	Brand names [member]	member	IAS 38 119 a
ifrs-full	Intangible exploration and evaluation assets [member]	member	IFRS 6 25
ifrs-full	Mastheads and publishing titles [member]	member	IAS 38 119 b
ifrs-full	Computer software [member]	member	IAS 38 119 c
ifrs-full	Licences and franchises [member]	member	IAS 38 119 d
ifrs-full	Licences [member]	member	IAS 38 119
ifrs-full	GSM licences [member]	member	IAS 38 119
ifrs-full	UMTS licences [member]	member	IAS 38 119
ifrs-full	LTE licences [member]	member	IAS 38 119
ifrs-full	Gaming licences [member]	member	IAS 38 119
ifrs-full	Franchises [member]	member	IAS 38 119
ifrs-full	Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38 119 e
ifrs-full	Airport landing rights [member]	member	IAS 38 119
ifrs-full	Mining rights [member]	member	IAS 38 119
ifrs-full	Broadcasting rights [member]	member	IAS 38 119
ifrs-full	Service concession rights [member]	member	IAS 38 119
ifrs-full	Recipes, formulae, models, designs and prototypes [member]	member	IAS 38 119 f
ifrs-full	Customer-related intangible assets [member]	member	IAS 38 119
ifrs-full	Value of business acquired [member]	member	IAS 38 119
ifrs-full	Capitalised development expenditure [member]	member	IAS 38 119
ifrs-full	Intangible assets under development [member]	member	IAS 38 119 g
ifrs-full	Technology-based intangible assets [member]	member	IAS 38 119
ifrs-full	Other intangible assets [member]	member	IAS 38 119
ifrs-full	Goodwill [member]	member	IAS 36 127
ifrs-full	Methods of generation [axis]	axis	IAS 38 118
ifrs-full	Methods of generation [member]	member	IAS 38 118
ifrs-full	Internally generated [member]	member	IAS 38 118
ifrs-full	Not internally generated [member]	member	IAS 38 118
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated depreciation, amortisation and impairment [member]	member	IAS 40 79 c, IAS 38 118 c, IAS 41 54 f, IAS 16 75 b, IAS 16 73 d
ifrs-full	Accumulated depreciation and amortisation [member]	member	IAS 41 54 f, IAS 40 79 c, IAS 16 73 d, IAS 16 75 b, IAS 38 118 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Disclosure of reconciliation of changes in intangible assets and goodwill [line items]	abstract	
ifrs-full	Reconciliation of changes in intangible assets and goodwill [abstract]	abstract	
ifrs-full	Intangible assets and goodwill at beginning of period	X, instant, debit	IAS 1 55
ifrs-full	Changes in intangible assets and goodwill [abstract]	abstract	
ifrs-full	Additions other than through business combinations, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e i
ifrs-full	Acquisitions through business combinations, intangible assets and goodwill	X, duration, debit	IAS 38 118 e i
ifrs-full	Increase (decrease) through net exchange differences, intangible assets and goodwill	X, duration, debit	IAS 38 118 e vii
ifrs-full	Amortisation, intangible assets other than goodwill	X, duration	IAS 38 118 e vi
ifrs-full	Impairment loss recognised in profit or loss, intangible assets and goodwill	X, duration	IAS 38 118 e iv
ifrs-full	Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X, duration	IAS 38 118 e v

ifrs-full	Revaluation increase (decrease), intangible assets other than goodwill	X, duration, debit	IAS 38 118 e iii
ifrs-full	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X, duration	IAS 38 118 e iii
ifrs-full	Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X, duration	IAS 38 118 e iii
ifrs-full	Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]	abstract	
ifrs-full	Increase (decrease) through transfers, intangible assets and goodwill	X, duration, debit	IAS 38 118 e
ifrs-full	Increase (decrease) through other changes, intangible assets and goodwill	X, duration, debit	IAS 38 118 e viii
ifrs-full	Total increase (decrease) through transfers and other changes, intangible assets and goodwill	X, duration, debit	IAS 38 118 e
ifrs-full	Disposals and retirements, intangible assets and goodwill [abstract]	abstract	
ifrs-full	Disposals, intangible assets and goodwill	X, duration, credit	IAS 38 118 e ii
ifrs-full	Retirements, intangible assets and goodwill	X, duration, credit	IAS 38 118 e
ifrs-full	Total disposals and retirements, intangible assets and goodwill	X, duration, credit	IAS 38 118 e
ifrs-full	Decrease through classified as held for sale, intangible assets and goodwill	X, duration, credit	IAS 38 118 e ii
ifrs-full	Decrease through loss of control of subsidiary, intangible assets and goodwill	X, duration, credit	IAS 38 118 e
ifrs-full	Subsequent recognition of deferred tax assets, goodwill	X, duration, credit	IFRS 3 B67 d iii
ifrs-full	Total increase (decrease) in intangible assets and goodwill	X, duration, debit	IAS 38 118 e
ifrs-full	Intangible assets and goodwill at end of period	X, instant, debit	IAS 1 55
ifrs-full	Identification of unadjusted comparative information	string	IAS 38 130I, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 16 80A, IFRS 11 C13B, IAS 27 18I
ifrs-full	Statement that unadjusted comparative information has been prepared on different basis	string	IAS 38 130I, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 27 18I, IFRS 11 C13B
ifrs-full	Explanation of basis of preparation of unadjusted comparative information	string	IFRS 11 C13B, IAS 38 130I, IAS 16 80A, IFRS 10 C6B, Effective 2021-01-01 IFRS 17 C27, IAS 27 18I

[802.000] Notes - Agriculture

Prefix	Label	Type	References
ifrs-full	Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 Disclosure
ifrs-full	Gains (losses) on initial recognition of biological assets and agricultural produce for current period	X, duration, credit	IAS 41 40
ifrs-full	Gains (losses) on change in fair value less costs to sell of biological assets for current period	X, duration, credit	IAS 41 40
ifrs-full	Disclosure of detailed information about biological assets [text block]	text block	IAS 41 43
ifrs-full	Disclosure of detailed information about biological assets [abstract]	abstract	
ifrs-full	Disclosure of detailed information about biological assets [table]	table	IAS 41 43
ifrs-full	Biological assets by group [axis]	axis	IAS 41 41
ifrs-full	Biological assets, group [member]	member	IAS 41 41
ifrs-full	Living animals [member]	member	IAS 41 41
ifrs-full	Plants [member]	member	IAS 41 41
ifrs-full	Biological assets by type [axis]	axis	IAS 41 43
ifrs-full	Biological assets, type [member]	member	IAS 41 43
ifrs-full	Consumable biological assets [member]	member	IAS 41 43
ifrs-full	Bearer biological assets [member]	member	IAS 41 43
ifrs-full	Biological assets by age [axis]	axis	IAS 41 43
ifrs-full	Biological assets, age [member]	member	IAS 41 43
ifrs-full	Mature biological assets [member]	member	IAS 41 43
ifrs-full	Immature biological assets [member]	member	IAS 41 43
ifrs-full	Disclosure of detailed information about biological assets [line items]	abstract	
ifrs-full	Description of biological assets	string	IAS 41 41
ifrs-full	Biological assets	X, instant, debit	IAS 41 43, IAS 41 50, IAS 1 54 f
ifrs-full	Description of nature of activities of biological assets	string	IAS 41 46 a
ifrs-full	Area of land used for agriculture	X, instant	IAS 41 46 b i
ifrs-full	Number of living animals	X, instant	IAS 41 46 b i
ifrs-full	Disclosure of information about agricultural produce [text block]	text block	IAS 41 46 b ii
ifrs-full	Disclosure of information about agricultural produce [abstract]	abstract	
ifrs-full	Disclosure of information about agricultural produce [table]	table	IAS 41 46 b ii
ifrs-full	Agricultural produce by group [axis]	axis	IAS 41 46 b ii
ifrs-full	Agricultural produce, group [member]	member	IAS 41 46 b ii
ifrs-full	Disclosure of information about agricultural produce [line items]	abstract	
ifrs-full	Output of agricultural produce	X, duration	IAS 41 46 b ii
ifrs-full	Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce	string	IAS 41 46 b

ifrs-full	Biological assets whose title is restricted	X, instant, debit	IAS 41 49 a
ifrs-full	Biological assets pledged as security for liabilities	X, instant, debit	IAS 41 49 a
ifrs-full	Commitments for development or acquisition of biological assets	X, instant, credit	IAS 41 49 b
ifrs-full	Description of financial risk management related to agricultural activity	string	IAS 41 49 c
ifrs-full	Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41 50
ifrs-full	Disclosure of reconciliation of changes in biological assets [abstract]	abstract	
ifrs-full	Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41 50
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	At cost [member]	member	IAS 41 55, IAS 41 50, IAS 40 32A
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated depreciation, amortisation and impairment [member]	member	IAS 40 79 c, IAS 38 118 c, IAS 41 54 f, IAS 16 75 b, IAS 16 73 d
ifrs-full	Accumulated depreciation and amortisation [member]	member	IAS 41 54 f, IAS 40 79 c, IAS 16 73 d, IAS 16 75 b, IAS 38 118 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Biological assets [axis]	axis	IAS 41 50
ifrs-full	Biological assets [member]	member	IAS 41 50
ifrs-full	Current biological assets [member]	member	IAS 41 50
ifrs-full	Non-current biological assets [member]	member	IAS 41 50
ifrs-full	Disclosure of reconciliation of changes in biological assets [line items]	abstract	
ifrs-full	Reconciliation of changes in biological assets [abstract]	abstract	
ifrs-full	Biological assets at beginning of period	X, instant, debit	IAS 41 43, IAS 41 50, IAS 1 54 f
ifrs-full	Changes in biological assets [abstract]	abstract	
ifrs-full	Additions other than through business combinations, biological assets [abstract]	abstract	
ifrs-full	Additions from subsequent expenditure recognised as asset, biological assets	X, duration, debit	IAS 41 50
ifrs-full	Additions from purchases, biological assets	X, duration, debit	IAS 41 50 b
ifrs-full	Total additions other than through business combinations, biological assets	X, duration, debit	IAS 41 50
ifrs-full	Acquisitions through business combinations, biological assets	X, duration, debit	IAS 41 50 e
ifrs-full	Increase (decrease) through net exchange differences, biological assets	X, duration, debit	IAS 41 50 f
ifrs-full	Depreciation, biological assets	X, duration	IAS 41 55 c
ifrs-full	Impairment loss recognised in profit or loss, biological assets	X, duration	IAS 41 55 a
ifrs-full	Reversal of impairment loss recognised in profit or loss, biological assets	X, duration	IAS 41 55 b
ifrs-full	Gains (losses) on fair value adjustment, biological assets [abstract]	abstract	
ifrs-full	Gains (losses) on fair value adjustment attributable to physical changes, biological assets	X, duration	IAS 41 Example 1 XYZ Dairy Ltd, IAS 41 51
ifrs-full	Gains (losses) on fair value adjustment attributable to price changes, biological assets	X, duration	IAS 41 51, IAS 41 Example 1 XYZ Dairy Ltd
ifrs-full	Total gains (losses) on fair value adjustment, biological assets	X, duration	IAS 41 50 a
ifrs-full	Increase (decrease) through other changes, biological assets	X, duration, debit	IAS 41 50 g
ifrs-full	Disposals, biological assets	X, duration, credit	IAS 41 50 c
ifrs-full	Decrease due to harvest, biological assets	X, duration, credit	IAS 41 50 d
ifrs-full	Decrease through classified as held for sale, biological assets	X, duration, credit	IAS 41 50 c
ifrs-full	Total increase (decrease) in biological assets	X, duration, debit	IAS 41 50
ifrs-full	Biological assets at end of period	X, instant, debit	IAS 41 43, IAS 41 50, IAS 1 54 f
ifrs-full	Description of biological assets where fair value information is unreliable	string	IAS 41 54 a
ifrs-full	Explanation of why fair value cannot be reliably measured for biological assets, at cost	string	IAS 41 54 b
ifrs-full	Range of estimates within which fair value is likely to lie for biological assets, at cost	string	IAS 41 54 c
ifrs-full	Depreciation method, biological assets, at cost	string	IAS 41 54 d
ifrs-full	Depreciation rate, biological assets, at cost	X, duration	IAS 41 54 e
ifrs-full	Useful life measured as period of time, biological assets, at cost	duration	IAS 41 54 e
ifrs-full	Useful life measured in production or other similar units, biological assets, at cost	X, duration	IAS 41 54 e
ifrs-full	Description of useful life, biological assets, at cost	string	IAS 41 54 e
ifrs-full	Description of biological assets previously measured at cost	string	IAS 41 56 a

ifrs-full	Explanation of why fair value becomes reliable for biological assets previously measured at cost	string	IAS 41 56 b
ifrs-full	Explanation of effect of change for biological asset for which fair value becomes reliably measurable	string	IAS 41 56 c
ifrs-full	Description of nature and extent of government grants for agricultural activity recognised in financial statements	string	IAS 41 57 a
ifrs-full	Income from government grants related to agricultural activity	X, duration, credit	IAS 41 57 a
ifrs-full	Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	string	IAS 41 57 b
ifrs-full	Explanation of significant decrease in level of government grants for agricultural activity	string	IAS 41 57 c

[802.100] Notes - Regulatory deferral accounts			
Prefix	Label	Type	References
ifrs-full	Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 Disclosure, IFRS 14 Presentation
ifrs-full	Items for presentation of regulatory deferral accounts [abstract]	abstract	
ifrs-full	Statement of financial position [abstract]	abstract	
ifrs-full	Regulatory deferral account debit balances and related deferred tax asset [abstract]	abstract	
ifrs-full	Regulatory deferral account debit balances [abstract]	abstract	
ifrs-full	Regulatory deferral account debit balances directly related to disposal group	X, instant, debit	IFRS 14 25
ifrs-full	Other regulatory deferral account debit balances	X, instant, debit	IFRS 14 IE5, IFRS 14 25
ifrs-full	Total regulatory deferral account debit balances	X, instant, debit	IFRS 14 20 a, IFRS 14 33 a, IFRS 14 35
ifrs-full	Deferred tax asset associated with regulatory deferral account balances	X, instant, debit	IFRS 14 B11 b, IFRS 14 24
ifrs-full	Total regulatory deferral account debit balances and related deferred tax asset	X, instant, debit	IFRS 14 B11 a, IFRS 14 24
ifrs-full	Assets and regulatory deferral account debit balances	X, instant, debit	IFRS 14 21
ifrs-full	Regulatory deferral account credit balances and related deferred tax liability [abstract]	abstract	
ifrs-full	Regulatory deferral account credit balances [abstract]	abstract	
ifrs-full	Regulatory deferral account credit balances directly related to disposal group	X, instant, credit	IFRS 14 25
ifrs-full	Other regulatory deferral account credit balances	X, instant, credit	IFRS 14 25, IFRS 14 IE5
ifrs-full	Total regulatory deferral account credit balances	X, instant, credit	IFRS 14 20 a, IFRS 14 20 b, IFRS 14 35
ifrs-full	Deferred tax liability associated with regulatory deferral account balances	X, instant, credit	IFRS 14 B11 b, IFRS 14 24
ifrs-full	Total regulatory deferral account credit balances and related deferred tax liability	X, instant, credit	IFRS 14 24, IFRS 14 B11 a
ifrs-full	Equity, liabilities and regulatory deferral account credit balances	X, instant, credit	IFRS 14 21
ifrs-full	Statement of profit or loss and other comprehensive income [abstract]	abstract	
ifrs-full	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X, duration, credit	IFRS 14 23
ifrs-full	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to owners of parent	X, duration, credit	IFRS 14 23, IFRS 14 IE1
ifrs-full	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to non-controlling interests	X, duration, credit	IFRS 14 23, IFRS 14 IE1
ifrs-full	Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax [abstract]	abstract	
ifrs-full	Net movement in regulatory deferral account balances related to profit or loss [abstract]	abstract	
ifrs-full	Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	X, duration, credit	IFRS 14 25
ifrs-full	Net movement in other regulatory deferral account balances related to profit or loss	X, duration, credit	IFRS 14 25, IFRS 14 IE5
ifrs-full	Total net movement in regulatory deferral account balances related to profit or loss	X, duration, credit	IFRS 14 35, IFRS 14 23
ifrs-full	Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	X, duration, credit	IFRS 14 24, IFRS 14 B12 b
ifrs-full	Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X, duration, credit	IFRS 14 24, IFRS 14 B12 a
ifrs-full	Net movement in regulatory deferral account balances related to other comprehensive income [abstract]	abstract	
ifrs-full	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X, duration, credit	IFRS 14 35, IFRS 14 22 a
ifrs-full	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X, duration, credit	IFRS 14 22 a
ifrs-full	Income tax relating to net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X, duration, debit	IFRS 14 22 a
ifrs-full	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]	abstract	
ifrs-full	Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	X, duration, credit	IFRS 14 22 b
ifrs-full	Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	X, duration, debit	IFRS 14 22 b
ifrs-full	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X, duration, credit	IFRS 14 35, IFRS 14 22 b
ifrs-full	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]	abstract	

ifrs-full	Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax	X, duration, credit	IFRS 14 22 b
ifrs-full	Reclassification adjustments on net movement in regulatory deferral account balances, before tax	X, duration, debit	IFRS 14 22 b
ifrs-full	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X, duration, credit	IFRS 14 22 b
ifrs-full	Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X, duration, debit	IFRS 14 22 b
ifrs-full	Earnings per share [abstract]	abstract	
ifrs-full	Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X, duration	IFRS 14 26
ifrs-full	Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X, duration	IFRS 14 26
ifrs-full	Basic and diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X, duration	IFRS 14 26
ifrs-full	Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X, duration	IFRS 14 26
ifrs-full	Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X, duration	IFRS 14 26
ifrs-full	Basic and diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X, duration	IFRS 14 26
ifrs-full	Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X, duration	IFRS 14 26
ifrs-full	Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X, duration	IFRS 14 26
ifrs-full	Basic and diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X, duration	IFRS 14 26
ifrs-full	Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently	string	IFRS 14 32
ifrs-full	Disclosure of information about activities subject to rate regulation [text block]	text block	IFRS 14 Explanation of activities subject to rate regulation
ifrs-full	Disclosure of information about activities subject to rate regulation [abstract]	abstract	
ifrs-full	Disclosure of information about activities subject to rate regulation [table]	table	IFRS 14 Explanation of activities subject to rate regulation
ifrs-full	Types of rate-regulated activities [axis]	axis	IFRS 14 30, IFRS 14 33
ifrs-full	Rate-regulated activities [member]	member	IFRS 14 33, IFRS 14 30
ifrs-full	Electricity distribution [member]	member	IFRS 14 33, IFRS 14 IE2
ifrs-full	Gas distribution [member]	member	IFRS 14 IE2, IFRS 14 33
ifrs-full	Classes of regulatory deferral account balances [axis]	axis	IFRS 14 33, IFRS 14 30 c
ifrs-full	Classes of regulatory deferral account balances [member]	member	IFRS 14 30 c, IFRS 14 33
ifrs-full	Taxation-related regulatory deferral account balances [member]	member	IFRS 14 34
ifrs-full	Disclosure of information about activities subject to rate regulation [line items]	abstract	
ifrs-full	Description of nature and extent of rate-regulated activity	string	IFRS 14 30 a
ifrs-full	Description of nature of regulatory rate-setting process	string	IFRS 14 30 a
ifrs-full	Description of identity of rate regulator(s)	string	IFRS 14 30 b
ifrs-full	Statement that rate regulator is related party	string	IFRS 14 30 b
ifrs-full	Explanation of how rate regulator is related	string	IFRS 14 30 b
ifrs-full	Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty	string	IFRS 14 30 c
ifrs-full	Description of cross-reference to disclosures about activities subject to rate regulation	string	IFRS 14 31
ifrs-full	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	text block	IFRS 14 Explanation of recognised amounts
ifrs-full	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]	abstract	
ifrs-full	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]	table	IFRS 14 Explanation of recognised amounts
ifrs-full	Types of rate-regulated activities [axis]	axis	IFRS 14 30, IFRS 14 33
ifrs-full	Rate-regulated activities [member]	member	IFRS 14 33, IFRS 14 30
ifrs-full	Electricity distribution [member]	member	IFRS 14 33, IFRS 14 IE2
ifrs-full	Gas distribution [member]	member	IFRS 14 IE2, IFRS 14 33
ifrs-full	Regulatory deferral account balances [axis]	axis	IFRS 14 B22
ifrs-full	Regulatory deferral account balances [member]	member	IFRS 14 B22
ifrs-full	Regulatory deferral account balances not classified as disposal groups [member]	member	IFRS 14 B22
ifrs-full	Regulatory deferral account balances classified as disposal groups [member]	member	IFRS 14 B22
ifrs-full	Classes of regulatory deferral account balances [axis]	axis	IFRS 14 33, IFRS 14 30 c
ifrs-full	Classes of regulatory deferral account balances [member]	member	IFRS 14 30 c, IFRS 14 33
ifrs-full	Taxation-related regulatory deferral account balances [member]	member	IFRS 14 34
ifrs-full	Range [axis]	axis	IFRS 7 7, IFRS 13 B6, IFRS 14 33 b, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 2 45 d
ifrs-full	Ranges [member]	member	IFRS 7 7, IFRS 14 33 b, IFRS 13 B6, IFRS 2 45 d, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120

ifrs-full	Bottom of range [member]	member	IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 14 33 b, IFRS 2 45 d, IFRS 7 7
ifrs-full	Weighted average [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 13 B6, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Top of range [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 13 IE63, IFRS 13 B6
ifrs-full	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]	abstract	
ifrs-full	Reconciliation of regulatory deferral account debit balances [abstract]	abstract	
ifrs-full	Regulatory deferral account debit balances at beginning of period	X, instant, debit	IFRS 14 20 a, IFRS 14 33 a, IFRS 14 35
ifrs-full	Changes in regulatory deferral account debit balances [abstract]	abstract	
ifrs-full	Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a i
ifrs-full	Decrease through balances recovered in current period, regulatory deferral account debit balances	X, duration, credit	IFRS 14 33 a ii
ifrs-full	Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]	abstract	
ifrs-full	Decrease through impairments, regulatory deferral account debit balances	X, duration, credit	IFRS 14 33 a iii
ifrs-full	Increase through items acquired in business combination, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a iii
ifrs-full	Decrease through disposals, regulatory deferral account debit balances	X, duration, credit	IFRS 14 33 a iii
ifrs-full	Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a iii
ifrs-full	Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a iii
ifrs-full	Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances	X, duration, debit	IFRS 14 IE5, IFRS 14 33 a iii
ifrs-full	Total increase (decrease) through other changes, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a iii
ifrs-full	Total increase (decrease) in regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a
ifrs-full	Regulatory deferral account debit balances at end of period	X, instant, debit	IFRS 14 20 a, IFRS 14 33 a, IFRS 14 35
ifrs-full	Reconciliation of regulatory deferral account credit balances [abstract]	abstract	
ifrs-full	Regulatory deferral account credit balances at beginning of period	X, instant, credit	IFRS 14 33 a, IFRS 14 20 b, IFRS 14 35
ifrs-full	Changes in regulatory deferral account credit balances [abstract]	abstract	
ifrs-full	Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a i
ifrs-full	Decrease through balances reversed in current period, regulatory deferral account credit balances	X, duration, debit	IFRS 14 33 a ii
ifrs-full	Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]	abstract	
ifrs-full	Increase through items assumed in business combination, regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a iii
ifrs-full	Decrease through disposals, regulatory deferral account credit balances	X, duration, debit	IFRS 14 33 a iii
ifrs-full	Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a iii
ifrs-full	Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a iii
ifrs-full	Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances	X, duration, credit	IFRS 14 IE5, IFRS 14 33 a iii
ifrs-full	Total increase (decrease) through other changes, regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a iii
ifrs-full	Total increase (decrease) in regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a
ifrs-full	Regulatory deferral account credit balances at end of period	X, instant, credit	IFRS 14 33 a, IFRS 14 20 b, IFRS 14 35
ifrs-full	Rate of return used to reflect time value of money, regulatory deferral account balances	X, instant	IFRS 14 33 b
ifrs-full	Discount rate used to reflect time value of money, regulatory deferral account balances	X, instant	IFRS 14 33 b
ifrs-full	Remaining recovery period of regulatory deferral account debit balances	duration	IFRS 14 33 c
ifrs-full	Remaining reversal period of regulatory deferral account credit balances	duration	IFRS 14 33 c
ifrs-full	Statement that regulatory deferral account balance is no longer fully recoverable or reversible	string	IFRS 14 36
ifrs-full	Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible	string	IFRS 14 36
ifrs-full	Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	X, instant, credit	IFRS 14 36
ifrs-full	Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	X, instant, debit	IFRS 14 36
ifrs-full	Description of impact of rate regulation on current and deferred tax	string	IFRS 14 34
ifrs-full	Increase (decrease) in current tax expense (income) due to rate regulation	X, duration, debit	IFRS 14 34
ifrs-full	Increase (decrease) in deferred tax expense (income) due to rate regulation	X, duration, debit	IFRS 14 34
ifrs-full	Additional disclosures related to regulatory deferral accounts [abstract]	abstract	
ifrs-full	Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	X, duration, credit	IFRS 14 B25
ifrs-full	Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	X, duration, credit	IFRS 14 B28

[802.200] Notes - Investment property

Prefix	Label	Type	References
ifrs-full	Disclosure of investment property [text block]	text block	IAS 40 Disclosure
ifrs-full	Disclosure of detailed information about investment property [text block]	text block	IAS 40 32A
ifrs-full	Disclosure of detailed information about investment property [abstract]	abstract	
ifrs-full	Disclosure of detailed information about investment property [table]	table	IAS 40 32A
ifrs-full	Measurement [axis]	axis	IFRS 13 93 a, IAS 40 32A, IAS 41 50
ifrs-full	Aggregated measurement [member]	member	IAS 41 50, IAS 40 32A, IFRS 13 93 a
ifrs-full	At cost [member]	member	IAS 41 55, IAS 41 50, IAS 40 32A
ifrs-full	Fair value model [member]	member	IAS 40 32A
ifrs-full	At fair value [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
ifrs-full	At cost or in accordance with IFRS 16 within fair value model [member]	member	IAS 40 78
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated depreciation, amortisation and impairment [member]	member	IAS 40 79 c, IAS 38 118 c, IAS 41 54 f, IAS 16 75 b, IAS 16 73 d
ifrs-full	Accumulated depreciation and amortisation [member]	member	IAS 41 54 f, IAS 40 79 c, IAS 16 73 d, IAS 16 75 b, IAS 38 118 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Types of investment property [axis]	axis	IAS 1 112 c
ifrs-full	Investment property [member]	member	IFRS 13 IE60, IAS 1 112 c, IFRS 13 94
ifrs-full	Investment property completed [member]	member	IAS 1 112 c
ifrs-full	Investment property under construction or development [member]	member	IAS 1 112 c
ifrs-full	Disclosure of detailed information about investment property [line items]	abstract	
ifrs-full	Reconciliation of changes in investment property [abstract]	abstract	
ifrs-full	Investment property at beginning of period	X, instant, debit	IAS 40 76, IAS 40 79 d, IAS 1 54 b
ifrs-full	Changes in investment property [abstract]	abstract	
ifrs-full	Additions, investment property [abstract]	abstract	
ifrs-full	Additions from subsequent expenditure recognised as asset, investment property	X, duration, debit	IAS 40 76 a, IAS 40 79 d i
ifrs-full	Additions from acquisitions, investment property	X, duration, debit	IAS 40 79 d i, IAS 40 76 a
ifrs-full	Total additions other than through business combinations, investment property	X, duration, debit	IAS 40 79 d i, IAS 40 76 a
ifrs-full	Acquisitions through business combinations, investment property	X, duration, debit	IAS 40 76 b, IAS 40 79 d ii
ifrs-full	Increase (decrease) through net exchange differences, investment property	X, duration, debit	IAS 40 76 e, IAS 40 79 d vi
ifrs-full	Depreciation, investment property	X, duration	IAS 40 79 d iv, IAS 40 76
ifrs-full	Impairment loss recognised in profit or loss, investment property	X, duration	IAS 40 79 d v, IAS 40 76 g
ifrs-full	Reversal of impairment loss recognised in profit or loss, investment property	X, duration	IAS 40 79 d v, IAS 40 76 g
ifrs-full	Gains (losses) on fair value adjustment, investment property	X, duration	IAS 40 76 d
ifrs-full	Transfer from (to) inventories and owner-occupied property, investment property	X, duration, debit	IAS 40 79 d vii, IAS 40 76 f
ifrs-full	Transfer from investment property under construction or development, investment property	X, duration, debit	IAS 40 79 d, IAS 40 76
ifrs-full	Disposals, investment property	X, duration, credit	IAS 40 79 d iii, IAS 40 76 c
ifrs-full	Decrease through classified as held for sale, investment property	X, duration, credit	IAS 40 76 c, IAS 40 79 d iii
ifrs-full	Increase (decrease) through other changes, investment property	X, duration, debit	IAS 40 76 g, IAS 40 79 d viii
ifrs-full	Total increase (decrease) in investment property	X, duration, debit	IAS 40 76, IAS 40 79 d
ifrs-full	Investment property at end of period	X, instant, debit	IAS 40 76, IAS 40 79 d, IAS 1 54 b
ifrs-full	Explanation of whether entity applied fair value model or cost model to measure investment property	string	IAS 40 75 a
ifrs-full	Explanation of circumstances under which operating leases classified as investment property	string	
ifrs-full	Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	string	IAS 40 75 c
ifrs-full	Description of extent to which fair value of investment property is based on valuation by independent valuer	string	IAS 40 75 e
ifrs-full	Rental income from investment property, net of direct operating expense [abstract]	abstract	

ifrs-full	Rental income from investment property	X, duration, credit	IAS 40 75 f i
ifrs-full	Direct operating expense from investment property [abstract]	abstract	
ifrs-full	Direct operating expense from investment property generating rental income	X, duration, debit	IAS 40 75 f ii
ifrs-full	Direct operating expense from investment property not generating rental income	X, duration, debit	IAS 40 75 f iii
ifrs-full	Total direct operating expense from investment property	X, duration, debit	IAS 40 75 f
ifrs-full	Rental income from investment property, net of direct operating expense	X, duration, credit	IAS 1 112 c
ifrs-full	Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	X, duration, credit	IAS 40 75 f iv
ifrs-full	Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	string	IAS 40 75 g
ifrs-full	Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	X, instant	IAS 40 75 g
ifrs-full	Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	string	IAS 40 75 h
ifrs-full	Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40 77
ifrs-full	Description of investment property, at cost or in accordance with IFRS 16 within fair value model	string	IAS 40 78 a
ifrs-full	Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS 16 within fair value model	string	IAS 40 78 b
ifrs-full	Range of estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16 within fair value model	string	IAS 40 78 c
ifrs-full	Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model	string	IAS 40 78 d i
ifrs-full	Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	X, instant, debit	IAS 40 78 d ii
ifrs-full	Gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model	X, duration, credit	IAS 40 78 d iii
ifrs-full	Depreciation method, investment property, cost model	string	IAS 40 79 a
ifrs-full	Depreciation rate, investment property, cost model	X, duration	IAS 40 79 b
ifrs-full	Useful life measured as period of time, investment property, cost model	duration	IAS 40 79 b
ifrs-full	Description of useful life, investment property, cost model	string	IAS 40 79 b
ifrs-full	Description of investment property where fair value information is unreliable, cost model	string	IAS 40 79 e i
ifrs-full	Explanation of why fair value cannot be reliably measured for investment property, cost model	string	IAS 40 79 e ii
ifrs-full	Range of estimates within which fair value is likely to lie for investment property, cost model	string	IAS 40 79 e iii

[802.300] Notes - Separate financial statements

Prefix	Label	Type	References
ifrs-full	Disclosure of separate financial statements [text block]	text block	IAS 27 Disclosure, IFRS 12 Objective
ifrs-full	Description of nature of financial statements	string	IAS 27 16 a, IAS 1 51 b, IAS 27 17 a
ifrs-full	Description of fact that exemption from consolidation has been used	string	IAS 27 16 a
ifrs-full	Description of reasons why separate financial statements are prepared if not required by law	string	IAS 27 17 a
ifrs-full	Name of entity whose consolidated financial statements have been produced for public use	string	IAS 27 16 a
ifrs-full	Principal place of business of entity whose consolidated financial statements have been produced for public use	string	IAS 27 16 a
ifrs-full	Country of incorporation of entity whose consolidated financial statements have been produced for public use	string	IAS 27 16 a
ifrs-full	Address where consolidated financial statements are obtainable	string	IAS 27 16 a
ifrs-full	Disclosure of subsidiaries [text block]	text block	IAS 27 16 b, IAS 27 17 b, IFRS 12 B4 a
ifrs-full	Disclosure of subsidiaries [abstract]	abstract	
ifrs-full	Disclosure of subsidiaries [table]	table	IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
ifrs-full	Subsidiaries [axis]	axis	IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
ifrs-full	Entity's total for subsidiaries [member]	member	IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
ifrs-full	Subsidiaries [member]	member	IAS 24 19 c, IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
ifrs-full	Disclosure of subsidiaries [line items]	abstract	
ifrs-full	Name of subsidiary	string	IAS 27 17 b i, IAS 27 16 b i, IFRS 12 19B a, IFRS 12 12 a
ifrs-full	Principal place of business of subsidiary	string	IFRS 12 19B b, IAS 27 16 b ii, IAS 27 17 b ii, IFRS 12 12 b
ifrs-full	Country of incorporation of subsidiary	string	IFRS 12 12 b, IAS 27 17 b ii, IAS 27 16 b ii, IFRS 12 19B b
ifrs-full	Proportion of ownership interest in subsidiary	X, duration	IAS 27 17 b iii, IAS 27 16 b iii, IFRS 12 19B c
ifrs-full	Proportion of voting rights held in subsidiary	X, duration	IAS 27 17 b iii, IFRS 12 19B c, IAS 27 16 b iii
ifrs-full	Disclosure of joint ventures [text block]	text block	IAS 27 16 b, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Disclosure of joint ventures [abstract]	abstract	
ifrs-full	Disclosure of joint ventures [table]	table	IFRS 12 B4 b, IAS 27 17 b, IAS 27 16 b

ifrs-full	Joint ventures [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
ifrs-full	Entity's total for joint ventures [member]	member	Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J a, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b
ifrs-full	Disclosure of joint ventures [line items]	abstract	
ifrs-full	Name of joint venture	string	IAS 27 16 b i, IAS 27 17 b i, IFRS 12 21 a i
ifrs-full	Principal place of business of joint venture	string	IFRS 12 21 a iii, IAS 27 17 b ii, IAS 27 16 b ii
ifrs-full	Country of incorporation of joint venture	string	IFRS 12 21 a iii, IAS 27 16 b ii, IAS 27 17 b ii
ifrs-full	Proportion of ownership interest in joint venture	X, duration	IFRS 12 21 a iv, IAS 27 17 b iii, IAS 27 16 b iii
ifrs-full	Proportion of voting rights held in joint venture	X, duration	IFRS 12 21 a iv, IAS 27 17 b iii, IAS 27 16 b iii
ifrs-full	Disclosure of associates [text block]	text block	IAS 27 16 b, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Disclosure of associates [abstract]	abstract	
ifrs-full	Disclosure of associates [table]	table	IAS 27 16 b, IAS 27 17 b, IFRS 12 B4 d
ifrs-full	Associates [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 d, IAS 27 16 b, IAS 27 17 b
ifrs-full	Entity's total for associates [member]	member	IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IAS 27 17 b
ifrs-full	Associates [member]	member	IAS 24 19 d, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J a, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Disclosure of associates [line items]	abstract	
ifrs-full	Name of associate	string	IAS 27 16 b i, IFRS 12 21 a i, IAS 27 17 b i
ifrs-full	Principal place of business of associate	string	IAS 27 17 b ii, IAS 27 16 b ii, IFRS 12 21 a iii
ifrs-full	Country of incorporation of associate	string	IAS 27 16 b ii, IFRS 12 21 a iii, IAS 27 17 b ii
ifrs-full	Proportion of ownership interest in associate	X, duration	IAS 27 16 b iii, IAS 27 17 b iii, IFRS 12 21 a iv
ifrs-full	Proportion of voting rights held in associate	X, duration	IAS 27 17 b iii, IFRS 12 21 a iv, IAS 27 16 b iii
ifrs-full	Method used to account for investments in subsidiaries	string	IAS 27 16 c, IAS 27 17 c
ifrs-full	Method used to account for investments in joint ventures	string	IAS 27 17 c, IAS 27 16 c
ifrs-full	Method used to account for investments in associates	string	IAS 27 17 c, IAS 27 16 c
ifrs-full	Statement that investment entity prepares separate financial statements as its only financial statements	string	IAS 27 16A
ifrs-full	Description of identification of financial statements to which separate financial statements relate	string	IAS 27 17
ifrs-full	Identification of unadjusted comparative information	string	IAS 38 130I, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 16 80A, IFRS 11 C13B, IAS 27 18I
ifrs-full	Statement that unadjusted comparative information has been prepared on different basis	string	IAS 38 130I, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 27 18I, IFRS 11 C13B
ifrs-full	Explanation of basis of preparation of unadjusted comparative information	string	IFRS 11 C13B, IAS 38 130I, IAS 16 80A, IFRS 10 C6B, Effective 2021-01-01 IFRS 17 C27, IAS 27 18I

[802.500] Notes - Interests in other entities

Prefix	Label	Type	References
ifrs-full	Disclosure of interests in other entities [text block]	text block	IFRS 12 1
ifrs-full	Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	text block	IFRS 12 7
ifrs-full	Description of significant judgements and assumptions made in determining that entity does not control another entity even though it holds more than half of voting rights	string	IFRS 12 9 a
ifrs-full	Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights	string	IFRS 12 9 b
ifrs-full	Description of significant judgements and assumptions made in determining that entity is agent or principal	string	IFRS 12 9 c
ifrs-full	Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	string	IFRS 12 9 d
ifrs-full	Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	string	IFRS 12 9 e
ifrs-full	Disclosure of how entity aggregated interests in similar entities [text block]	text block	IFRS 12 B3
ifrs-full	Disclosure of interests in subsidiaries [text block]	text block	IFRS 12 2 b i
ifrs-full	Disclosure of composition of group [text block]	text block	IFRS 12 10 a i
ifrs-full	Disclosure of subsidiaries [text block]	text block	IAS 27 16 b, IAS 27 17 b, IFRS 12 B4 a
ifrs-full	Disclosure of subsidiaries [abstract]	abstract	

ifrs-full	Disclosure of subsidiaries [table]	table	IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
ifrs-full	Subsidiaries [axis]	axis	IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
ifrs-full	Entity's total for subsidiaries [member]	member	IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
ifrs-full	Subsidiaries [member]	member	IAS 24 19 c, IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
ifrs-full	Subsidiaries with material non-controlling interests [member]	member	IFRS 12 12
ifrs-full	Disclosure of subsidiaries [line items]	abstract	
ifrs-full	Name of subsidiary	string	IAS 27 17 b i, IAS 27 16 b i, IFRS 12 19B a, IFRS 12 12 a
ifrs-full	Principal place of business of subsidiary	string	IFRS 12 19B b, IAS 27 16 b ii, IAS 27 17 b ii, IFRS 12 12 b
ifrs-full	Country of incorporation of subsidiary	string	IFRS 12 12 b, IAS 27 17 b ii, IAS 27 16 b ii, IFRS 12 19B b
ifrs-full	Proportion of ownership interests held by non-controlling interests	X, duration	IFRS 12 12 c
ifrs-full	Proportion of voting rights held by non-controlling interests	X, duration	IFRS 12 12 d
ifrs-full	Profit (loss), attributable to non-controlling interests	X, duration, credit	IAS 1 81B a i, IFRS 12 12 e
ifrs-full	Non-controlling interests	X, instant, credit	IFRS 10 22, IFRS 12 12 f, IAS 1 54 q
ifrs-full	Dividends paid to non-controlling interests	X, duration, credit	IFRS 12 B10 a
ifrs-full	Current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
ifrs-full	Non-current assets	X, instant, debit	IFRS 12 B10 b, IFRS 12 B12 b ii, IAS 1 66
ifrs-full	Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
ifrs-full	Non-current liabilities	X, instant, credit	IFRS 12 B10 b, IAS 1 69, IFRS 12 B12 b iv
ifrs-full	Revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
ifrs-full	Date of end of reporting period of financial statements of subsidiary	date	IFRS 12 11 a
ifrs-full	Description of reason why using different reporting date or period for subsidiary	string	IFRS 12 11 b
ifrs-full	Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group	string	IFRS 12 13 a
ifrs-full	Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets and settle liabilities of group	string	IFRS 12 13 b
ifrs-full	Assets to which significant restrictions apply	X, instant, debit	IFRS 12 13 c
ifrs-full	Liabilities to which significant restrictions apply	X, instant, credit	IFRS 12 13 c
ifrs-full	Disclosure of information about consolidated structured entities [text block]	text block	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	Disclosure of information about consolidated structured entities [abstract]	abstract	
ifrs-full	Disclosure of information about consolidated structured entities [table]	table	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	Consolidated structured entities [axis]	axis	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	Entity's total for consolidated structured entities [member]	member	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	Consolidated structured entities [member]	member	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
ifrs-full	Disclosure of information about consolidated structured entities [line items]	abstract	
ifrs-full	Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	string	IFRS 12 14, IFRS 12 B26 a
ifrs-full	Description of type of support provided to structured entity without having contractual obligation to do so	string	IFRS 12 15 a, IFRS 12 30 a
ifrs-full	Support provided to structured entity without having contractual obligation to do so	X, duration	IFRS 12 30 a, IFRS 12 15 a
ifrs-full	Description of reasons for providing support to structured entity without having contractual obligation to do so	string	IFRS 12 15 b, IFRS 12 30 b
ifrs-full	Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	string	IFRS 12 16
ifrs-full	Description of intentions to provide support to structured entity	string	IFRS 12 17, IFRS 12 31
ifrs-full	Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]	text block	IFRS 12 18
ifrs-full	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	X, duration, credit	IFRS 12 18
ifrs-full	Gains (losses) recognised when control of subsidiary is lost	X, duration, credit	IFRS 12 19
ifrs-full	Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	X, duration, credit	IFRS 12 19 a
ifrs-full	Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost	string	IFRS 12 19 b

ifrs-full	Disclosure of interests in associates [text block]	text block	IFRS 12 2 b ii
ifrs-full	Disclosure of associates [text block]	text block	IAS 27 16 b, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Disclosure of associates [abstract]	abstract	
ifrs-full	Disclosure of associates [table]	table	IAS 27 16 b, IAS 27 17 b, IFRS 12 B4 d
ifrs-full	Associates [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 d, IAS 27 16 b, IAS 27 17 b
ifrs-full	Entity's total for associates [member]	member	IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IAS 27 17 b
ifrs-full	Associates [member]	member	IAS 24 19 d, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J a, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Aggregated individually immaterial associates [member]	member	IFRS 12 21 c ii, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Disclosure of associates [line items]	abstract	
ifrs-full	Name of associate	string	IAS 27 16 b i, IFRS 12 21 a i, IAS 27 17 b i
ifrs-full	Description of nature of entity's relationship with associate	string	IFRS 12 21 a ii
ifrs-full	Principal place of business of associate	string	IAS 27 17 b ii, IAS 27 16 b ii, IFRS 12 21 a iii
ifrs-full	Country of incorporation of associate	string	IAS 27 16 b ii, IFRS 12 21 a iii, IAS 27 17 b ii
ifrs-full	Proportion of ownership interest in associate	X, duration	IAS 27 16 b iii, IAS 27 17 b iii, IFRS 12 21 a iv
ifrs-full	Proportion of voting rights held in associate	X, duration	IAS 27 17 b iii, IFRS 12 21 a iv, IAS 27 16 b iii
ifrs-full	Description of whether investment in associate is measured using equity method or at fair value	string	IFRS 12 21 b i
ifrs-full	Description of basis of preparation of summarised financial information of associate	string	IFRS 12 B15
ifrs-full	Dividends received	X, duration, debit	IFRS 12 B12 a
ifrs-full	Current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
ifrs-full	Non-current assets	X, instant, debit	IFRS 12 B10 b, IFRS 12 B12 b ii, IAS 1 66
ifrs-full	Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
ifrs-full	Non-current liabilities	X, instant, credit	IFRS 12 B10 b, IAS 1 69, IFRS 12 B12 b iv
ifrs-full	Revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Profit (loss) from continuing operations	X, duration, credit	IFRS 8 28 b, IAS 1 81A a, IFRS 8 23, IFRS 12 B12 b vi
ifrs-full	Profit (loss) from discontinued operations	X, duration, credit	IAS 1 98 e, IAS 1 82 ea, IFRS 12 B12 b vii, IFRS 5 33 a
ifrs-full	Other comprehensive income	X, duration, credit	IFRS 12 B12 b viii, IAS 1 91 a, IAS 1 106 d ii, IAS 1 81A b
ifrs-full	Comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
ifrs-full	Fair value of investments in associates for which there are quoted market prices	X, instant, debit	IFRS 12 21 b iii
ifrs-full	Investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
ifrs-full	Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 a
ifrs-full	Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 b
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IFRS 12 B16 c, Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 91 a
ifrs-full	Share of total comprehensive income of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 d
ifrs-full	Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	text block	IFRS 12 B14 b
ifrs-full	Description of nature and extent of significant restrictions on transfer of funds to entity	string	IFRS 12 19D a, IFRS 12 22 a
ifrs-full	Date of end of reporting period of financial statements of associate	date	IFRS 12 22 b i
ifrs-full	Description of reason why using different reporting date or period for associate	string	IFRS 12 22 b ii
ifrs-full	Unrecognised share of losses of associates	X, duration, debit	IFRS 12 22 c
ifrs-full	Cumulative unrecognised share of losses of associates	X, instant, credit	IFRS 12 22 c
ifrs-full	Contingent liabilities incurred in relation to interests in associates	X, instant, credit	IFRS 12 23 b
ifrs-full	Share of contingent liabilities of associates incurred jointly with other investors	X, instant, credit	IFRS 12 23 b
ifrs-full	Disclosure of interests in joint arrangements [text block]	text block	IFRS 12 2 b ii
ifrs-full	Disclosure of joint operations [text block]	text block	IFRS 12 B4 c
ifrs-full	Disclosure of joint operations [abstract]	abstract	
ifrs-full	Disclosure of joint operations [table]	table	IFRS 12 B4 c
ifrs-full	Joint operations [axis]	axis	IFRS 12 B4 c
ifrs-full	Entity's total for joint operations [member]	member	IFRS 12 B4 c
ifrs-full	Joint operations [member]	member	IFRS 12 B4 c
ifrs-full	Disclosure of joint operations [line items]	abstract	
ifrs-full	Name of joint operation	string	IFRS 12 21 a i

ifrs-full	Description of nature of entity's relationship with joint operation	string	IFRS 12 21 a ii
ifrs-full	Principal place of business of joint operation	string	IFRS 12 21 a iii
ifrs-full	Country of incorporation of joint operation	string	IFRS 12 21 a iii
ifrs-full	Proportion of ownership interest in joint operation	X, duration	IFRS 12 21 a iv
ifrs-full	Proportion of voting rights held in joint operation	X, duration	IFRS 12 21 a iv
ifrs-full	Disclosure of joint ventures [text block]	text block	IAS 27 16 b, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Disclosure of joint ventures [abstract]	abstract	
ifrs-full	Disclosure of joint ventures [table]	table	IFRS 12 B4 b, IAS 27 17 b, IAS 27 16 b
ifrs-full	Joint ventures [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
ifrs-full	Entity's total for joint ventures [member]	member	Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J a, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b
ifrs-full	Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Disclosure of joint ventures [line items]	abstract	
ifrs-full	Name of joint venture	string	IAS 27 16 b i, IAS 27 17 b i, IFRS 12 21 a i
ifrs-full	Description of nature of entity's relationship with joint venture	string	IFRS 12 21 a ii
ifrs-full	Principal place of business of joint venture	string	IFRS 12 21 a iii, IAS 27 17 b ii, IAS 27 16 b ii
ifrs-full	Country of incorporation of joint venture	string	IFRS 12 21 a iii, IAS 27 16 b ii, IAS 27 17 b ii
ifrs-full	Proportion of ownership interest in joint venture	X, duration	IFRS 12 21 a iv, IAS 27 17 b iii, IAS 27 16 b iii
ifrs-full	Proportion of voting rights held in joint venture	X, duration	IFRS 12 21 a iv, IAS 27 17 b iii, IAS 27 16 b iii
ifrs-full	Description of whether investment in joint venture is measured using equity method or at fair value	string	IFRS 12 21 b i
ifrs-full	Description of basis of preparation of summarised financial information of joint venture	string	IFRS 12 B15
ifrs-full	Dividends received	X, duration, debit	IFRS 12 B12 a
ifrs-full	Current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
ifrs-full	Non-current assets	X, instant, debit	IFRS 12 B10 b, IFRS 12 B12 b ii, IAS 1 66
ifrs-full	Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
ifrs-full	Non-current liabilities	X, instant, credit	IFRS 12 B10 b, IAS 1 69, IFRS 12 B12 b iv
ifrs-full	Revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Profit (loss) from continuing operations	X, duration, credit	IFRS 8 28 b, IAS 1 81A a, IFRS 8 23, IFRS 12 B12 b vi
ifrs-full	Profit (loss) from discontinued operations	X, duration, credit	IAS 1 98 e, IAS 1 82 ea, IFRS 12 B12 b vii, IFRS 5 33 a
ifrs-full	Other comprehensive income	X, duration, credit	IFRS 12 B12 b viii, IAS 1 91 a, IAS 1 106 d ii, IAS 1 81A b
ifrs-full	Comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
ifrs-full	Cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
ifrs-full	Other current financial liabilities	X, instant, credit	IFRS 12 B13 b, IAS 1 54 m
ifrs-full	Other non-current financial liabilities	X, instant, credit	IAS 1 54 m, IFRS 12 B13 c
ifrs-full	Depreciation and amortisation expense	X, duration, debit	IFRS 8 23 e, IAS 1 102, IAS 1 104, IAS 1 99, IFRS 8 28 e, IFRS 12 B13 d
ifrs-full	Interest income	X, duration, credit	IFRS 12 B13 e, IFRS 8 28 e, IAS 1 112 c, IFRS 8 23 c
ifrs-full	Interest expense	X, duration, debit	IFRS 8 28 e, IFRS 12 B13 f, IFRS 8 23 d
ifrs-full	Tax expense (income)	X, duration, debit	IAS 12 81 c ii, IAS 1 82 d, IAS 26 35 b viii, IFRS 12 B13 g, IFRS 8 23 h, IAS 12 79, IAS 12 81 c i
ifrs-full	Fair value of investments in joint ventures for which there are quoted market prices	X, instant, debit	IFRS 12 21 b iii
ifrs-full	Investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
ifrs-full	Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 a
ifrs-full	Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 b
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IFRS 12 B16 c, Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 91 a
ifrs-full	Share of total comprehensive income of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 d
ifrs-full	Disclosure of reconciliation of summarised financial information of joint venture accounted for using equity method to carrying amount of interest in joint venture [text block]	text block	IFRS 12 B14 b
ifrs-full	Description of nature and extent of significant restrictions on transfer of funds to entity	string	IFRS 12 19D a, IFRS 12 22 a
ifrs-full	Date of end of reporting period of financial statements of joint venture	date	IFRS 12 22 b i
ifrs-full	Description of reason why using different reporting date or period for joint venture	string	IFRS 12 22 b ii

ifrs-full	Unrecognised share of losses of joint ventures	X, duration, debit	IFRS 12 22 c
ifrs-full	Cumulative unrecognised share of losses of joint ventures	X, instant, credit	IFRS 12 22 c
ifrs-full	Commitments in relation to joint ventures	X, instant, credit	IFRS 12 23 a
ifrs-full	Contingent liabilities incurred in relation to interests in joint ventures	X, instant, credit	IFRS 12 23 b
ifrs-full	Share of contingent liabilities of joint ventures incurred jointly with other investors	X, instant, credit	IFRS 12 23 b
ifrs-full	Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12 2 b iii
ifrs-full	Disclosure of unconsolidated structured entities [text block]	text block	IFRS 12 B4 e
ifrs-full	Disclosure of unconsolidated structured entities [abstract]	abstract	
ifrs-full	Disclosure of unconsolidated structured entities [table]	table	IFRS 12 B4 e
ifrs-full	Unconsolidated structured entities [axis]	axis	IFRS 12 B4 e
ifrs-full	Entity's total for unconsolidated structured entities [member]	member	IFRS 12 B4 e
ifrs-full	Unconsolidated structured entities [member]	member	IFRS 12 B4 e
ifrs-full	Securitisation vehicles [member]	member	IFRS 12 B23 a
ifrs-full	Asset-backed financings [member]	member	IFRS 12 B23 b
ifrs-full	Investment funds [member]	member	IFRS 12 B23 c
ifrs-full	Disclosure of unconsolidated structured entities [line items]	abstract	
ifrs-full	Disclosure of information about interests in structured entity [text block]	text block	IFRS 12 26
ifrs-full	Description of how entity determined which structured entities it sponsored	string	IFRS 12 27 a
ifrs-full	Income from structured entities	X, duration, credit	IFRS 12 27 b
ifrs-full	Description of types of income from structured entities	string	IFRS 12 B26 c, IFRS 12 27 b
ifrs-full	Assets transferred to structured entities, at time of transfer	X, duration, credit	IFRS 12 27 c
ifrs-full	Assets recognised in entity's financial statements in relation to structured entities	X, instant, debit	IFRS 12 29 a
ifrs-full	Liabilities recognised in entity's financial statements in relation to structured entities	X, instant, credit	IFRS 12 29 a
ifrs-full	Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised	string	IFRS 12 29 b
ifrs-full	Maximum exposure to loss from interests in structured entities	X, instant	IFRS 12 29 c
ifrs-full	Information about how maximum exposure to loss from interests in structured entities is determined	string	IFRS 12 29 c
ifrs-full	Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	string	IFRS 12 29 c
ifrs-full	Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities	string	IFRS 12 29 d
ifrs-full	Description of type of support provided to structured entity without having contractual obligation to do so	string	IFRS 12 15 a, IFRS 12 30 a
ifrs-full	Support provided to structured entity without having contractual obligation to do so	X, duration	IFRS 12 30 a, IFRS 12 15 a
ifrs-full	Description of reasons for providing support to structured entity without having contractual obligation to do so	string	IFRS 12 15 b, IFRS 12 30 b
ifrs-full	Description of intentions to provide support to structured entity	string	IFRS 12 17, IFRS 12 31
ifrs-full	Additional information about nature of and changes in risks associated with interests in structured entities [text block]	text block	IFRS 12 B25
ifrs-full	Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	string	IFRS 12 14, IFRS 12 B26 a
ifrs-full	Losses incurred in relation to interests in structured entities	X, duration, debit	IFRS 12 B26 b
ifrs-full	Description of whether entity is required to absorb losses of structured entities before other parties	string	IFRS 12 B26 d
ifrs-full	Maximum limit of losses of structured entities which entity is required to absorb before other parties	X, instant, credit	IFRS 12 B26 d
ifrs-full	Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]	text block	IFRS 12 B26 d
ifrs-full	Disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect fair value or risk of interests in structured entities [text block]	text block	IFRS 12 B26 e
ifrs-full	Description of difficulties structured entity experienced in financing its activities	string	IFRS 12 B26 f
ifrs-full	Disclosure of forms of funding of structured entity and their weighted-average life [text block]	text block	IFRS 12 B26 g
ifrs-full	Disclosure of investment entities [text block]	text block	IFRS 12 Investment entity status
ifrs-full	Information about significant judgements and assumptions made in determining that entity is investment entity	string	IFRS 12 9A
ifrs-full	Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	string	IFRS 12 9A
ifrs-full	Description of change of investment entity status	string	IFRS 12 9B
ifrs-full	Description of reasons for change of investment entity status	string	IFRS 12 9B
ifrs-full	Disclosure of effect of change of investment entity status on financial statements [text block]	text block	IFRS 12 9B
ifrs-full	Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	X, instant, debit	IFRS 12 9B a
ifrs-full	Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	X, duration, credit	IFRS 12 9B b
ifrs-full	Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised	string	IFRS 12 9B c
ifrs-full	Statement that investment entity is required to apply exception from consolidation	string	IFRS 12 19A
ifrs-full	Disclosure of information about unconsolidated subsidiaries [text block]	text block	IFRS 12 19B
ifrs-full	Disclosure of information about unconsolidated subsidiaries [abstract]	abstract	
ifrs-full	Disclosure of information about unconsolidated subsidiaries [table]	table	IFRS 12 19B

ifrs-full	Unconsolidated subsidiaries [axis]	axis	IFRS 12 19B
ifrs-full	Entity's total for unconsolidated subsidiaries [member]	member	IFRS 12 19B
ifrs-full	Unconsolidated subsidiaries [member]	member	IFRS 12 19B
ifrs-full	Unconsolidated subsidiaries that investment entity controls directly [member]	member	IFRS 12 19B
ifrs-full	Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]	member	IFRS 12 19C
ifrs-full	Disclosure of information about unconsolidated subsidiaries [line items]	abstract	
ifrs-full	Name of subsidiary	string	IAS 27 17 b i, IAS 27 16 b i, IFRS 12 19B a, IFRS 12 12 a
ifrs-full	Principal place of business of subsidiary	string	IFRS 12 19B b, IAS 27 16 b ii, IAS 27 17 b ii, IFRS 12 12 b
ifrs-full	Country of incorporation of subsidiary	string	IFRS 12 12 b, IAS 27 17 b ii, IAS 27 16 b ii, IFRS 12 19B b
ifrs-full	Proportion of ownership interest in subsidiary	X, duration	IAS 27 17 b iii, IAS 27 16 b iii, IFRS 12 19B c
ifrs-full	Proportion of voting rights held in subsidiary	X, duration	IAS 27 17 b iii, IFRS 12 19B c, IAS 27 16 b iii
ifrs-full	Description of nature and extent of significant restrictions on transfer of funds to entity	string	IFRS 12 19D a, IFRS 12 22 a
ifrs-full	Description of current commitments or intentions to provide support to subsidiary	string	IFRS 12 19D b
ifrs-full	Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	string	IFRS 12 19E a
ifrs-full	Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X, duration	IFRS 12 19E a
ifrs-full	Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	string	IFRS 12 19E b
ifrs-full	Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	text block	IFRS 12 19F
ifrs-full	Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]	abstract	
ifrs-full	Disclosure of information about unconsolidated structured entities controlled by investment entity [table]	table	IFRS 12 19F
ifrs-full	Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12 19F
ifrs-full	Unconsolidated structured entities controlled by investment entity [member]	member	IFRS 12 19F
ifrs-full	Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]	abstract	
ifrs-full	Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity	string	IFRS 12 19F
ifrs-full	Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity	string	IFRS 12 19G
ifrs-full	Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	string	IFRS 11 C4
ifrs-full	Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	X, instant, credit	IFRS 11 C4
ifrs-full	Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block]	text block	IFRS 11 C5
ifrs-full	Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	text block	IFRS 11 C10
ifrs-full	Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities [text block]	text block	IFRS 11 C12 b
ifrs-full	Identification of unadjusted comparative information	string	IAS 38 130I, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 16 80A, IFRS 11 C13B, IAS 27 18I
ifrs-full	Statement that unadjusted comparative information has been prepared on different basis	string	IAS 38 130I, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 27 18I, IFRS 11 C13B
ifrs-full	Explanation of basis of preparation of unadjusted comparative information	string	IFRS 11 C13B, IAS 38 130I, IAS 16 80A, IFRS 10 C6B, Effective 2021-01-01 IFRS 17 C27, IAS 27 18I

[802.800] Notes - Non-current asset held for sale and discontinued operations

Prefix	Label	Type	References
ifrs-full	Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 Presentation and disclosure
ifrs-full	Disclosure of analysis of single amount of discontinued operations [text block]	text block	IFRS 5 33 b
ifrs-full	Disclosure of analysis of single amount of discontinued operations [abstract]	abstract	
ifrs-full	Disclosure of analysis of single amount of discontinued operations [table]	table	IFRS 5 33 b
ifrs-full	Continuing and discontinued operations [axis]	axis	IFRS 5 Presentation and disclosure
ifrs-full	Continuing operations [member]	member	IFRS 5 Presentation and disclosure
ifrs-full	Discontinued operations [member]	member	IFRS 5 Presentation and disclosure
ifrs-full	Disclosure of analysis of single amount of discontinued operations [line items]	abstract	
ifrs-full	Profit (loss) before tax	X, duration, credit	IAS 1 103, IFRS 8 28 b, IFRS 8 23, IAS 1 102, IFRS 5 33 b i

			Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Revenue	X, duration, credit	
ifrs-full	Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X, duration, debit	IAS 12 81 h ii, IFRS 5 33 b ii
ifrs-full	Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	X, duration, credit	IFRS 5 33 b iii
ifrs-full	Tax expense (income) relating to gain (loss) on discontinuance	X, duration, debit	IAS 12 81 h i, IFRS 5 33 b iv
ifrs-full	Profit (loss) from discontinued operations	X, duration, credit	IAS 1 98 e, IAS 1 82 ea, IFRS 12 B12 b vii, IFRS 5 33 a
ifrs-full	Cash flows from continuing and discontinued operations [abstract]	abstract	
ifrs-full	Cash flows from (used in) operating activities [abstract]	abstract	
ifrs-full	Net cash flows from (used in) operating activities, continuing operations	X, duration, debit	IFRS 5 33 c
ifrs-full	Net cash flows from (used in) operating activities, discontinued operations	X, duration, debit	IFRS 5 33 c
ifrs-full	Net cash flows from (used in) operating activities	X, duration	IAS 7 50 d, IAS 7 10
ifrs-full	Cash flows from (used in) investing activities [abstract]	abstract	
ifrs-full	Net cash flows from (used in) investing activities, continuing operations	X, duration, debit	IFRS 5 33 c
ifrs-full	Net cash flows from (used in) investing activities, discontinued operations	X, duration, debit	IFRS 5 33 c
ifrs-full	Net cash flows from (used in) investing activities	X, duration, debit	IAS 7 10, IAS 7 50 d
ifrs-full	Cash flows from (used in) financing activities [abstract]	abstract	
ifrs-full	Net cash flows from (used in) financing activities, continuing operations	X, duration, debit	IFRS 5 33 c
ifrs-full	Net cash flows from (used in) financing activities, discontinued operations	X, duration, debit	IFRS 5 33 c
ifrs-full	Net cash flows from (used in) financing activities	X, duration, debit	IAS 7 50 d, IAS 7 10
ifrs-full	Increase (decrease) in cash and cash equivalents, discontinued operations	X, duration, debit	IFRS 5 33 c
ifrs-full	Income from continuing operations attributable to owners of parent	X, duration, credit	IFRS 5 33 d
ifrs-full	Income from discontinued operations attributable to owners of parent	X, duration, credit	IFRS 5 33 d
ifrs-full	Profit (loss) from continuing operations attributable to non-controlling interests	X, duration, credit	IFRS 5 33 d, IFRS 5 Example 11
ifrs-full	Profit (loss) from discontinued operations attributable to non-controlling interests	X, duration, credit	IFRS 5 Example 11, IFRS 5 33 d
ifrs-full	Explanation of nature and adjustments to amounts previously presented in discontinued operations	string	IFRS 5 35
ifrs-full	Description of non-current asset or disposal group held for sale which were sold or reclassified	string	IFRS 5 41 a
ifrs-full	Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	string	IFRS 5 41 b
ifrs-full	Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell	X, duration, credit	IFRS 5 41 c
ifrs-full	Description of segment in which non-current asset or disposal group held for sale is presented	string	IFRS 5 41 d
ifrs-full	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period	string	IFRS 5 42
ifrs-full	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period	string	IFRS 5 42
ifrs-full	Description of changes in plan to sell non-current asset or disposal group held for sale	string	IFRS 5 42

[802.900] Notes - Inventories

Prefix	Label	Type	References
ifrs-full	Disclosure of inventories [text block]	text block	IAS 2 Disclosure
ifrs-full	Description of accounting policy for measuring inventories [text block]	text block	IAS 2 36 a
ifrs-full	Description of inventory cost formulas	string	IAS 2 36 a
ifrs-full	Inventories, at fair value less costs to sell	X, instant, debit	IAS 2 36 c
ifrs-full	Inventories, at net realisable value	X, instant, debit	IAS 2 36
ifrs-full	Inventory write-down	X, duration	IAS 1 98 a, IAS 2 36 e
ifrs-full	Reversal of inventory write-down	X, duration	IAS 2 36 f, IAS 1 98 a
ifrs-full	Description of circumstances leading to reversals of inventory write-down	string	IAS 2 36 g
ifrs-full	Cost of inventories recognised as expense during period	X, duration, debit	IAS 2 36 d
ifrs-full	Inventories pledged as security for liabilities	X, instant, debit	IAS 2 36 h

[803.000] Notes - Other provisions, contingent liabilities and contingent assets

Prefix	Label	Type	References
ifrs-full	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 Disclosure
ifrs-full	Disclosure of other provisions [text block]	text block	IAS 37 84
ifrs-full	Disclosure of other provisions [abstract]	abstract	
ifrs-full	Disclosure of other provisions [table]	table	IAS 37 84

ifrs-full	Classes of other provisions [axis]	axis	IAS 37 84
ifrs-full	Other provisions [member]	member	IAS 37 84
ifrs-full	Warranty provision [member]	member	IAS 37 87
ifrs-full	Restructuring provision [member]	member	IAS 37 70
ifrs-full	Legal proceedings provision [member]	member	IAS 37 87, IAS 37 Example 10 A court case
ifrs-full	Refunds provision [member]	member	IAS 37 Example 4 Refunds policy, IAS 37 87
ifrs-full	Onerous contracts provision [member]	member	IAS 37 66
ifrs-full	Provision for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 D Examples: disclosures, IAS 37 87
ifrs-full	Other environment related provision [member]	member	IAS 37 84
ifrs-full	Provision for credit commitments [member]	member	IAS 37 84
ifrs-full	Provision for taxes other than income tax [member]	member	IAS 37 84
ifrs-full	Miscellaneous other provisions [member]	member	IAS 37 84
ifrs-full	Disclosure of other provisions [line items]	abstract	
ifrs-full	Reconciliation of changes in other provisions [abstract]	abstract	
ifrs-full	Other provisions at beginning of period	X, instant, credit	IAS 1 78 d, IAS 37 84 a
ifrs-full	Changes in other provisions [abstract]	abstract	
ifrs-full	Additional provisions, other provisions [abstract]	abstract	
ifrs-full	New provisions, other provisions	X, duration, credit	IAS 37 84 b
ifrs-full	Increase in existing provisions, other provisions	X, duration, credit	IAS 37 84 b
ifrs-full	Total additional provisions, other provisions	X, duration, credit	IAS 37 84 b
ifrs-full	Acquisitions through business combinations, other provisions	X, duration, credit	IAS 37 84
ifrs-full	Provision used, other provisions	X, duration, debit	IAS 37 84 c
ifrs-full	Unused provision reversed, other provisions	X, duration, debit	IAS 37 84 d
ifrs-full	Increase through adjustments arising from passage of time, other provisions	X, duration, credit	IAS 37 84 e
ifrs-full	Increase (decrease) through change in discount rate, other provisions	X, duration, credit	IAS 37 84 e
ifrs-full	Increase (decrease) through net exchange differences, other provisions	X, duration, credit	IAS 37 84
ifrs-full	Decrease through loss of control of subsidiary, other provisions	X, duration, debit	IAS 37 84
ifrs-full	Increase (decrease) through transfers and other changes, other provisions	X, duration, credit	IAS 37 84
ifrs-full	Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	X, duration, debit	IAS 37 84
ifrs-full	Total increase (decrease) in other provisions	X, duration, credit	IAS 37 84
ifrs-full	Other provisions at end of period	X, instant, credit	IAS 1 78 d, IAS 37 84 a
ifrs-full	Description of nature of obligation, other provisions	string	IAS 37 85 a
ifrs-full	Description of expected timing of outflows, other provisions	string	IAS 37 85 a
ifrs-full	Indication of uncertainties of amount or timing of outflows, other provisions	string	IAS 37 85 b
ifrs-full	Description of major assumptions made concerning future events, other provisions	string	IAS 37 85 b
ifrs-full	Asset recognised for expected reimbursement, other provisions	X, instant, debit	IAS 37 85 c
ifrs-full	Expected reimbursement, other provisions	X, instant, debit	IAS 37 85 c
ifrs-full	Disclosure of contingent liabilities [text block]	text block	IAS 37 86
ifrs-full	Disclosure of contingent liabilities [abstract]	abstract	
ifrs-full	Disclosure of contingent liabilities [table]	table	IAS 37 86
ifrs-full	Classes of contingent liabilities [axis]	axis	IAS 37 86, IFRS 3 B67 c
ifrs-full	Contingent liabilities [member]	member	IFRS 3 B67 c, IAS 37 88
ifrs-full	Warranty contingent liability [member]	member	IAS 37 88
ifrs-full	Restructuring contingent liability [member]	member	IAS 37 88
ifrs-full	Legal proceedings contingent liability [member]	member	IAS 37 88
ifrs-full	Onerous contracts contingent liability [member]	member	IAS 37 88
ifrs-full	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 88
ifrs-full	Other environment related contingent liability [member]	member	IAS 37 88
ifrs-full	Tax contingent liability [member]	member	IAS 37 88
ifrs-full	Contingent liability for guarantees [member]	member	IAS 37 88
ifrs-full	Contingent liabilities related to joint ventures [member]	member	IAS 37 88
ifrs-full	Share of contingent liabilities of associates [member]	member	IAS 37 88
ifrs-full	Contingent liability arising from post-employment benefit obligations [member]	member	IAS 19 152
ifrs-full	Other contingent liabilities [member]	member	IAS 37 88
ifrs-full	Disclosure of contingent liabilities [line items]	abstract	
ifrs-full	Description of nature of obligation, contingent liabilities	string	IAS 37 86
ifrs-full	Explanation of estimated financial effect of contingent liabilities	string	IAS 37 86 a
ifrs-full	Estimated financial effect of contingent liabilities	X, instant, credit	IAS 37 86 a
ifrs-full	Explanation of possibility of reimbursement, contingent liabilities	string	IAS 37 86 c
ifrs-full	Indication of uncertainties of amount or timing of outflows, contingent liabilities	string	IAS 37 86 b
ifrs-full	Description of nature of contingent assets	string	IAS 37 89
ifrs-full	Explanation of estimated financial effect of contingent assets	string	IAS 37 89
ifrs-full	Estimated financial effect of contingent assets	X, instant, debit	IAS 37 89
ifrs-full	Information about contingent assets that disclosure is not practicable	string	IAS 37 91

ifrs-full	Information about contingent liabilities that disclosure is not practicable	string	IAS 37 91
ifrs-full	Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	string	IAS 37 92
ifrs-full	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	string	IAS 37 92
ifrs-full	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	string	IAS 37 92

[803.100] Notes - Revenue from contracts with customers

Prefix	Label	Type	References
ifrs-full	Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 Disclosure, IFRS 15 Presentation
ifrs-full	Contract assets [abstract]	abstract	
ifrs-full	Non-current contract assets	X, instant, debit	IFRS 15 105
ifrs-full	Current contract assets	X, instant, debit	IFRS 15 105
ifrs-full	Total contract assets	X, instant, debit	IFRS 15 116 a, IFRS 15 105
ifrs-full	Contract liabilities [abstract]	abstract	
ifrs-full	Non-current contract liabilities	X, instant, credit	IFRS 15 105
ifrs-full	Current contract liabilities	X, instant, credit	IFRS 15 105
ifrs-full	Total contract liabilities	X, instant, credit	IFRS 15 116 a, IFRS 15 105
ifrs-full	Receivables from contracts with customers [abstract]	abstract	
ifrs-full	Non-current receivables from contracts with customers	X, instant, debit	IFRS 15 105
ifrs-full	Current receivables from contracts with customers	X, instant, debit	IFRS 15 105
ifrs-full	Total receivables from contracts with customers	X, instant, debit	IFRS 15 105, IFRS 15 116 a
ifrs-full	Revenue from contracts with customers	X, duration, credit	IFRS 15 114, IFRS 15 113 a
ifrs-full	Impairment loss on receivables or contract assets arising from contracts with customers	X, duration, debit	IFRS 15 113 b
ifrs-full	Disclosure of disaggregation of revenue from contracts with customers [text block]	text block	IFRS 15 114
ifrs-full	Disclosure of disaggregation of revenue from contracts with customers [abstract]	abstract	
ifrs-full	Disclosure of disaggregation of revenue from contracts with customers [table]	table	IFRS 15 114
ifrs-full	Products and services [axis]	axis	IFRS 15 B89 a, IFRS 8 32
ifrs-full	Products and services [member]	member	IFRS 8 32, IFRS 15 B89 a
ifrs-full	Geographical areas [axis]	axis	IFRS 15 B89 b, IAS 19 138 a, IFRS 8 33, Effective 2021-01-01 IFRS 17 96 b
ifrs-full	Geographical areas [member]	member	Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b, IFRS 8 33, IAS 19 138 a
ifrs-full	Markets of customers [axis]	axis	IFRS 15 B89 c
ifrs-full	Markets of customers [member]	member	IFRS 15 B89 c
ifrs-full	Types of customers [axis]	axis	IFRS 15 B89 c
ifrs-full	Types of customers [member]	member	IFRS 15 B89 c
ifrs-full	Government customers [member]	member	IFRS 15 B89 c
ifrs-full	Non-government customers [member]	member	IFRS 15 B89 c
ifrs-full	Types of contracts [axis]	axis	Effective 2021-01-01 IFRS 17 96 a, IFRS 15 B89 d
ifrs-full	Types of contracts [member]	member	Effective 2021-01-01 IFRS 17 96 a, IFRS 15 B89 d
ifrs-full	Fixed-price contracts [member]	member	IFRS 15 B89 d
ifrs-full	Time-and-materials contracts [member]	member	IFRS 15 B89 d
ifrs-full	Contract duration [axis]	axis	IFRS 15 B89 e
ifrs-full	Contract duration [member]	member	
ifrs-full	Short-term contracts [member]	member	IFRS 15 B89 e
ifrs-full	Long-term contracts [member]	member	IFRS 15 B89 e
ifrs-full	Timing of transfer of goods or services [axis]	axis	IFRS 15 B89 f
ifrs-full	Timing of transfer of goods or services [member]	member	IFRS 15 B89 f
ifrs-full	Goods or services transferred at point in time [member]	member	IFRS 15 B89 f
ifrs-full	Goods or services transferred over time [member]	member	IFRS 15 B89 f
ifrs-full	Sales channels [axis]	axis	IFRS 15 B89 g
ifrs-full	Sales channels [member]	member	IFRS 15 B89 g
ifrs-full	Goods sold directly to consumers [member]	member	IFRS 15 B89 g
ifrs-full	Goods sold through intermediaries [member]	member	IFRS 15 B89 g
ifrs-full	Segments [axis]	axis	IFRS 8 23, IAS 19 138 d, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii
ifrs-full	Segments [member]	member	IAS 36 130 d ii, IFRS 15 115, IFRS 8 28, Effective 2021-01-01 IFRS 17 96 c, IAS 19 138 d
ifrs-full	Reportable segments [member]	member	IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115
ifrs-full	All other segments [member]	member	IFRS 15 115, IFRS 8 16

ifrs-full	Disclosure of disaggregation of revenue from contracts with customers [line items]	abstract	
ifrs-full	Revenue from contracts with customers	X, duration, credit	IFRS 15 114, IFRS 15 113 a
ifrs-full	Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]	text block	IFRS 15 115
ifrs-full	Contract assets at beginning of period	X, instant, debit	IFRS 15 116 a, IFRS 15 105
ifrs-full	Contract assets at end of period	X, instant, debit	IFRS 15 116 a, IFRS 15 105
ifrs-full	Contract liabilities at beginning of period	X, instant, credit	IFRS 15 116 a, IFRS 15 105
ifrs-full	Contract liabilities at end of period	X, instant, credit	IFRS 15 116 a, IFRS 15 105
ifrs-full	Receivables from contracts with customers at beginning of period	X, instant, debit	IFRS 15 105, IFRS 15 116 a
ifrs-full	Receivables from contracts with customers at end of period	X, instant, debit	IFRS 15 105, IFRS 15 116 a
ifrs-full	Revenue that was included in contract liability balance at beginning of period	X, duration, credit	IFRS 15 116 b
ifrs-full	Revenue from performance obligations satisfied or partially satisfied in previous periods	X, duration, credit	IFRS 15 116 c
ifrs-full	Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment	string	IFRS 15 117
ifrs-full	Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	text block	IFRS 15 117
ifrs-full	Explanation of significant changes in contract assets and contract liabilities [text block]	text block	IFRS 15 118
ifrs-full	Increase through business combinations, contract assets	X, duration, debit	IFRS 15 118 a
ifrs-full	Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	X, duration, debit	IFRS 15 118 b
ifrs-full	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	X, duration, debit	IFRS 15 118 b
ifrs-full	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets	X, duration, debit	IFRS 15 118 b
ifrs-full	Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	X, duration, debit	IFRS 15 118 b
ifrs-full	Decrease through impairment, contract assets	X, duration, credit	IFRS 15 118 c
ifrs-full	Decrease through right to consideration becoming unconditional, contract assets	X, duration, credit	IFRS 15 118 d
ifrs-full	Increase through business combinations, contract liabilities	X, duration, credit	IFRS 15 118 a
ifrs-full	Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	X, duration, credit	IFRS 15 118 b
ifrs-full	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	X, duration, credit	IFRS 15 118 b
ifrs-full	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	X, duration, credit	IFRS 15 118 b
ifrs-full	Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities	X, duration, credit	IFRS 15 118 b
ifrs-full	Decrease through performance obligation being satisfied, contract liabilities	X, duration, debit	IFRS 15 118 e
ifrs-full	Disclosure of performance obligations [text block]	text block	IFRS 15 119
ifrs-full	Disclosure of performance obligations [abstract]	abstract	
ifrs-full	Disclosure of performance obligations [table]	table	IFRS 15 119
ifrs-full	Performance obligations [axis]	axis	IFRS 15 119
ifrs-full	Performance obligations [member]	member	IFRS 15 119
ifrs-full	Performance obligations satisfied over time [member]	member	IFRS 15 124
ifrs-full	Performance obligations satisfied at point in time [member]	member	IFRS 15 125
ifrs-full	Disclosure of performance obligations [line items]	abstract	
ifrs-full	Description of when entity typically satisfies performance obligations	string	IFRS 15 119 a
ifrs-full	Description of significant payment terms in contracts with customers	string	IFRS 15 119 b
ifrs-full	Description of nature of goods or services that entity has promised to transfer	string	IFRS 15 119 c
ifrs-full	Description of performance obligations to arrange for another party to transfer goods or services	string	IFRS 15 119 c
ifrs-full	Description of obligations for returns, refunds and other similar obligations	string	IFRS 15 119 d
ifrs-full	Description of types of warranties and related obligations	string	IFRS 15 119 e
ifrs-full	Description of methods used to recognise revenue from contracts with customers	string	IFRS 15 124 a
ifrs-full	Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	string	IFRS 15 124 b
ifrs-full	Description of significant judgements made in evaluating when customer obtains control of promised goods or services	string	IFRS 15 125
ifrs-full	Transaction price allocated to remaining performance obligations	X, instant, credit	IFRS 15 120 a
ifrs-full	Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue	string	IFRS 15 120 b ii
ifrs-full	Disclosure of transaction price allocated to remaining performance obligations [text block]	text block	IFRS 15 120 b i
ifrs-full	Disclosure of transaction price allocated to remaining performance obligations [abstract]	abstract	
ifrs-full	Disclosure of transaction price allocated to remaining performance obligations [table]	table	IFRS 15 120 b i
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11

ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Disclosure of transaction price allocated to remaining performance obligations [line items]	abstract	
ifrs-full	Transaction price allocated to remaining performance obligations	X, instant, credit	IFRS 15 120 a
ifrs-full	Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	string	IFRS 15 122
ifrs-full	Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations	string	IFRS 15 122
ifrs-full	Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	string	IFRS 15 123
ifrs-full	Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	text block	IFRS 15 126 a
ifrs-full	Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	text block	IFRS 15 126 b
ifrs-full	Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]	text block	IFRS 15 126 c
ifrs-full	Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]	text block	IFRS 15 126 d
ifrs-full	Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers	string	IFRS 15 127 a
ifrs-full	Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers	string	IFRS 15 127 b
ifrs-full	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]	text block	IFRS 15 128 a
ifrs-full	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]	abstract	
ifrs-full	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	table	IFRS 15 128 a
ifrs-full	Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	IFRS 15 128 a
ifrs-full	Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member	IFRS 15 128 a
ifrs-full	Costs to obtain contracts with customers [member]	member	IFRS 15 128 a
ifrs-full	Pre-contract costs [member]	member	IFRS 15 128 a
ifrs-full	Setup costs [member]	member	IFRS 15 128 a
ifrs-full	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]	abstract	
ifrs-full	Assets recognised from costs to obtain or fulfil contracts with customers	X, instant, debit	IFRS 15 128 a
ifrs-full	Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers	X, duration, debit	IFRS 15 128 b
ifrs-full	Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	X, duration, debit	IFRS 15 128 b
ifrs-full	Statement that practical expedient about existence of significant financing component has been used	string	IFRS 15 129
ifrs-full	Statement that practical expedient about incremental costs of obtaining contract has been used	string	IFRS 15 129
ifrs-full	Description of practical expedients used when applying IFRS 15 retrospectively	string	IFRS 15 C6 a
ifrs-full	Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	string	IFRS 15 C6 b
ifrs-full	Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	string	IFRS 15 C8 b

[803.300] Notes - Government grants

Prefix	Label	Type	References
ifrs-full	Disclosure of government grants [text block]	text block	IAS 20 Disclosure
ifrs-full	Description of accounting policy for government grants [text block]	text block	IAS 20 39 a
ifrs-full	Description of nature and extent of government grants recognised in financial statements	string	IAS 20 39 b
ifrs-full	Income from government grants	X, duration, credit	IAS 20 39 b
ifrs-full	Indication of other forms of government assistance with direct benefits for entity	string	IAS 20 39 b
ifrs-full	Explanation of unfulfilled conditions and other contingencies attaching to government assistance	string	IAS 20 39 c

[803.500] Notes - Impairment of assets

Prefix	Label	Type	References
ifrs-full	Disclosure of impairment of assets [text block]	text block	IAS 36 Disclosure

ifrs-full	Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36 126
ifrs-full	Disclosure of impairment loss and reversal of impairment loss [abstract]	abstract	
ifrs-full	Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36 126
ifrs-full	Classes of assets [axis]	axis	IAS 36 130 d ii, IFRS 16 53, IAS 36 126, IFRS 13 93
ifrs-full	Assets [member]	member	IAS 36 126, IFRS 13 93, IFRS 16 53
ifrs-full	Property, plant and equipment [member]	member	IFRS 16 53, IAS 36 127, IAS 16 73
ifrs-full	Intangible assets other than goodwill [member]	member	IFRS 16 53, IAS 36 127, IAS 38 118
ifrs-full	Right-of-use assets [member]	member	IFRS 16 33
ifrs-full	Exploration and evaluation assets [member]	member	IAS 36 127
ifrs-full	Goodwill [member]	member	IAS 36 127
ifrs-full	Investments accounted for using equity method [member]	member	IAS 36 127
ifrs-full	Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36 127
ifrs-full	Other impaired assets [member]	member	IAS 36 127
ifrs-full	Disclosure of impairment loss and reversal of impairment loss [line items]	abstract	
ifrs-full	Impairment loss recognised in profit or loss	X, duration, debit	IAS 36 129 a, IAS 36 126 a
ifrs-full	Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	string	IAS 36 126 a
ifrs-full	Reversal of impairment loss recognised in profit or loss	X, duration, credit	IAS 36 126 b, IAS 36 129 b
ifrs-full	Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	string	IAS 36 126 b
ifrs-full	Impairment loss recognised in other comprehensive income	X, duration, debit	IAS 36 126 c, IAS 36 129 a
ifrs-full	Reversal of impairment loss recognised in other comprehensive income	X, duration, credit	IAS 36 129 b, IAS 36 126 d
ifrs-full	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	text block	IAS 36 130
ifrs-full	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]	abstract	
ifrs-full	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]	table	IAS 36 130
ifrs-full	Individual assets or cash-generating units [axis]	axis	IAS 36 130
ifrs-full	Entity's total for individual assets or cash-generating units [member]	member	IAS 36 130
ifrs-full	Individual assets or cash-generating units [member]	member	IAS 36 130
ifrs-full	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	abstract	
ifrs-full	Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	string	IAS 36 131 b, IAS 36 130 a
ifrs-full	Impairment loss	X, duration, debit	IAS 36 130 b, IAS 36 130 d ii
ifrs-full	Reversal of impairment loss	X, duration, credit	IAS 36 130 d ii, IAS 36 130 b
ifrs-full	Description of nature of individual asset	string	IAS 36 130 c i
ifrs-full	Description of reportable segment to which individual asset belongs	string	IAS 36 130 c ii
ifrs-full	Description of cash-generating unit	string	IAS 36 130 d i
ifrs-full	Description of current and former way of aggregating assets	string	IAS 36 130 d iii
ifrs-full	Description of reasons for changing way cash-generating unit is identified	string	IAS 36 130 d iii
ifrs-full	Recoverable amount of asset or cash-generating unit	X, instant, debit	IAS 36 130 e
ifrs-full	Information whether recoverable amount of asset is fair value less costs of disposal or value in use	string	IAS 36 130 e
ifrs-full	Description of level of fair value hierarchy within which fair value measurement is categorised	string	IAS 36 134 e iiA, IAS 36 130 f i
ifrs-full	Description of valuation techniques used to measure fair value less costs of disposal	string	IAS 36 134 e, IAS 36 130 f ii
ifrs-full	Description of change in valuation technique used to measure fair value less costs of disposal	string	IAS 36 130 f ii, IAS 36 134 e iiB
ifrs-full	Description of reasons for change in valuation technique used to measure fair value less costs of disposal	string	IAS 36 134 e iiB, IAS 36 130 f ii
ifrs-full	Description of key assumptions on which management has based determination of fair value less costs of disposal	string	IAS 36 130 f iii, IAS 36 134 e i
ifrs-full	Discount rate used in current measurement of fair value less costs of disposal	X, instant	IAS 36 130 f iii
ifrs-full	Discount rate used in previous measurement of fair value less costs of disposal	X, instant	IAS 36 130 f iii
ifrs-full	Discount rate used in current estimate of value in use	X, instant	IAS 36 130 g
ifrs-full	Discount rate used in previous estimate of value in use	X, instant	IAS 36 130 g
ifrs-full	Disclosure of impairment loss recognised or reversed for cash-generating unit [text block]	text block	IAS 36 130 d ii
ifrs-full	Disclosure of impairment loss recognised or reversed for cash-generating unit [abstract]	abstract	
ifrs-full	Disclosure of impairment loss recognised or reversed for cash-generating unit [table]	table	IAS 36 130 d ii
ifrs-full	Individual assets or cash-generating units [axis]	axis	IAS 36 130
ifrs-full	Entity's total for individual assets or cash-generating units [member]	member	IAS 36 130
ifrs-full	Individual assets or cash-generating units [member]	member	IAS 36 130
ifrs-full	Classes of assets [axis]	axis	IAS 36 130 d ii, IFRS 16 53, IAS 36 126, IFRS 13 93
ifrs-full	Assets [member]	member	IAS 36 126, IFRS 13 93, IFRS 16 53
ifrs-full	Property, plant and equipment [member]	member	IFRS 16 53, IAS 36 127, IAS 16 73
ifrs-full	Intangible assets other than goodwill [member]	member	IFRS 16 53, IAS 36 127, IAS 38 118

ifrs-full	Right-of-use assets [member]	member	IFRS 16 33
ifrs-full	Exploration and evaluation assets [member]	member	IAS 36 127
ifrs-full	Goodwill [member]	member	IAS 36 127
ifrs-full	Investments accounted for using equity method [member]	member	IAS 36 127
ifrs-full	Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36 127
ifrs-full	Other impaired assets [member]	member	IAS 36 127
ifrs-full	Segments [axis]	axis	IFRS 8 23, IAS 19 138 d, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii
ifrs-full	Segments [member]	member	IAS 36 130 d ii, IFRS 15 115, IFRS 8 28, Effective 2021-01-01 IFRS 17 96 c, IAS 19 138 d
ifrs-full	Reportable segments [member]	member	IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115
ifrs-full	Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]	abstract	
ifrs-full	Impairment loss	X, duration, debit	IAS 36 130 b, IAS 36 130 d ii
ifrs-full	Reversal of impairment loss	X, duration, credit	IAS 36 130 d ii, IAS 36 130 b
ifrs-full	Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	string	IAS 36 131 b, IAS 36 130 a
ifrs-full	Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	string	IAS 36 131 a
ifrs-full	Unallocated goodwill	X, instant, debit	IAS 36 133
ifrs-full	Explanation of goodwill not allocated to cash-generating unit	string	IAS 36 133
ifrs-full	Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	string	IAS 36 135
ifrs-full	Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant	string	IAS 36 135
ifrs-full	Disclosure of information for cash-generating units [text block]	text block	IAS 36 134
ifrs-full	Disclosure of information for cash-generating units [abstract]	abstract	
ifrs-full	Disclosure of information for cash-generating units [table]	table	IAS 36 134
ifrs-full	Cash-generating units [axis]	axis	IAS 36 134
ifrs-full	Entity's total for cash-generating units [member]	member	IAS 36 135, IAS 36 134
ifrs-full	Cash-generating units [member]	member	IAS 36 134
ifrs-full	Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	member	IAS 36 135
ifrs-full	Disclosure of information for cash-generating units [line items]	abstract	
ifrs-full	Goodwill	X, instant, debit	IAS 1 54 c, IFRS 3 B67 d, IAS 36 134 a, IAS 36 135 a
ifrs-full	Intangible assets with indefinite useful life	X, instant, debit	IAS 38 122 a, IAS 36 134 b, IAS 36 135 b
ifrs-full	Description of basis on which unit's recoverable amount has been determined	string	IAS 36 134 c
ifrs-full	Description of key assumptions on which management has based cash flow projections	string	IAS 36 134 d i, IAS 36 135 c
ifrs-full	Description of valuation techniques used to measure fair value less costs of disposal	string	IAS 36 134 e, IAS 36 130 f ii
ifrs-full	Description of key assumptions on which management has based determination of fair value less costs of disposal	string	IAS 36 130 f iii, IAS 36 134 e i
ifrs-full	Description of management's approach to determining values assigned to key assumptions	string	IAS 36 134 d ii, IAS 36 134 e ii, IAS 36 135 d
ifrs-full	Description of level of fair value hierarchy within which fair value measurement is categorised	string	IAS 36 134 e iiA, IAS 36 130 f i
ifrs-full	Description of change in valuation technique used to measure fair value less costs of disposal	string	IAS 36 130 f ii, IAS 36 134 e iiB
ifrs-full	Description of reasons for change in valuation technique used to measure fair value less costs of disposal	string	IAS 36 134 e iiB, IAS 36 130 f ii
ifrs-full	Explanation of period over which management has projected cash flows	string	IAS 36 134 d iii, IAS 36 134 e iii
ifrs-full	Growth rate used to extrapolate cash flow projections	X, instant	IAS 36 134 d iv, IAS 36 134 e iv
ifrs-full	Description of justification for using growth rate that exceeds long-term average growth rate	string	IAS 36 134 d iv
ifrs-full	Discount rate applied to cash flow projections	X, instant	IAS 36 134 e v, IAS 36 134 d v
ifrs-full	Amount by which unit's recoverable amount exceeds its carrying amount	X, instant, debit	IAS 36 135 e i, IAS 36 134 f i
ifrs-full	Explanation of value assigned to key assumption	string	IAS 36 134 f ii, IAS 36 135 e ii
ifrs-full	Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	X, instant	IAS 36 134 f iii, IAS 36 135 e iii

[803.600] Notes - Leases (IAS 17)

Prefix	Label	Type	References
ifrs-full	Disclosure of leases [text block]	text block	IFRS 16 Presentation, IFRS 16 Disclosure
ifrs-full	Disclosure of recognised finance lease as assets by lessee [text block]	text block	
ifrs-full	Disclosure of recognised finance lease as assets by lessee [abstract]	abstract	
ifrs-full	Disclosure of recognised finance lease as assets by lessee [table]	table	
ifrs-full	Classes of assets [axis]	axis	IAS 36 130 d ii, IFRS 16 53, IAS 36 126, IFRS 13 93

ifrs-full	Assets [member]	member	IAS 36 126, IFRS 13 93, IFRS 16 53
ifrs-full	Property, plant and equipment [member]	member	IFRS 16 53, IAS 36 127, IAS 16 73
ifrs-full	Intangible assets other than goodwill [member]	member	IFRS 16 53, IAS 36 127, IAS 38 118
ifrs-full	Investment property [member]	member	IFRS 13 IE60, IAS 1 112 c, IFRS 13 94
ifrs-full	Biological assets [member]	member	IAS 41 50
ifrs-full	Other assets [member]	member	IFRS 16 53
ifrs-full	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 41 50, IAS 16 73 d, IAS 40 76, IFRS 7 35H, IAS 16 73 e, IAS 38 118 c, IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 e, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 40 79 c, IAS 40 79 d
ifrs-full	Carrying amount [member]	member	IFRS 7 35H, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 IG29 a, IAS 41 50, IAS 40 76, IAS 16 73 e, IAS 40 79 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 3 B67 d, IAS 38 118 e
ifrs-full	Gross carrying amount [member]	member	IFRS 7 35I, IFRS 3 B67 d, IAS 38 118 c, IFRS 7 35N, IAS 41 54 f, Expiry date 2021-01-01 IFRS 7 37 b, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 IG29, IFRS 7 35M, IAS 40 79 c
ifrs-full	Accumulated depreciation, amortisation and impairment [member]	member	IAS 40 79 c, IAS 38 118 c, IAS 41 54 f, IAS 16 75 b, IAS 16 73 d
ifrs-full	Accumulated depreciation and amortisation [member]	member	IAS 41 54 f, IAS 40 79 c, IAS 16 73 d, IAS 16 75 b, IAS 38 118 c
ifrs-full	Accumulated impairment [member]	member	IAS 16 73 d, IAS 38 118 c, Expiry date 2021-01-01 IFRS 7 37 b, IAS 41 54 f, IFRS 7 35N, IFRS 3 B67 d, IFRS 7 35H, Expiry date 2021-01-01 IFRS 7 IG29 b, IAS 40 79 c
ifrs-full	Disclosure of recognised finance lease as assets by lessee [line items]	abstract	
ifrs-full	Recognised finance lease as assets	X, instant, debit	
ifrs-full	Disclosure of finance lease and operating lease by lessee [text block]	text block	
ifrs-full	Disclosure of finance lease and operating lease by lessee [abstract]	abstract	
ifrs-full	Disclosure of finance lease and operating lease by lessee [table]	table	
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Later than one year and not later than five years [member]	member	IFRS 7 IG31A, IFRS 7 B11 d
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Disclosure of finance lease and operating lease by lessee [line items]	abstract	
ifrs-full	Minimum finance lease payments payable	X, instant, credit	
ifrs-full	Minimum finance lease payments payable, at present value	X, instant, credit	
ifrs-full	Future finance charge on finance lease	X, instant, credit	
ifrs-full	Minimum lease payments payable under non-cancellable operating lease	X, instant, credit	
ifrs-full	Minimum lease payments of arrangements that include payments for non-lease elements	X, instant, credit	
ifrs-full	Minimum lease payments of other arrangements that do not include payments for non-lease elements	X, instant, credit	
ifrs-full	Lease and sublease payments recognised as expense [abstract]	abstract	
ifrs-full	Contingent rents recognised as expense, classified as finance lease	X, duration, debit	
ifrs-full	Contingent rents recognised as expense, classified as operating lease	X, duration, debit	
ifrs-full	Contingent rents recognised as expense	X, duration, debit	
ifrs-full	Sublease payments recognised as expense	X, duration, debit	
ifrs-full	Minimum operating lease payments recognised as expense	X, duration, debit	
ifrs-full	Lease and sublease payments recognised as expense	X, duration, debit	
ifrs-full	Expected future minimum sublease payments receivable under non-cancellable subleases, classified as finance lease	X, instant, debit	
ifrs-full	Expected future minimum sublease payments receivable under non-cancellable subleases, classified as operating lease	X, instant, debit	
ifrs-full	Description of material leasing arrangements by lessee classified as finance lease	string	
ifrs-full	Description of material leasing arrangements by lessee classified as operating lease	string	
ifrs-full	Disclosure of finance lease and operating lease by lessor [text block]	text block	
ifrs-full	Disclosure of finance lease and operating lease by lessor [abstract]	abstract	
ifrs-full	Disclosure of finance lease and operating lease by lessor [table]	table	

ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Later than one year and not later than five years [member]	member	IFRS 7 IG31A, IFRS 7 B11 d
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Disclosure of finance lease and operating lease by lessor [line items]	abstract	
ifrs-full	Gross investment in finance lease	X, instant, debit	
ifrs-full	Unearned finance income on finance lease	X, instant, debit	
ifrs-full	Minimum finance lease payments receivable, at present value	X, instant, debit	
ifrs-full	Minimum lease payments receivable under non-cancellable operating lease	X, instant, debit	
ifrs-full	Contingent rents recognised as income [abstract]	abstract	
ifrs-full	Contingent rents recognised as income, classified as finance lease	X, duration, credit	
ifrs-full	Contingent rents recognised as income, classified as operating lease	X, duration, credit	
ifrs-full	Contingent rents recognised as income	X, duration, credit	
ifrs-full	Explanation of unguaranteed residual values accruing to benefit of lessor	string	
ifrs-full	Accumulated allowance for uncollectible minimum lease payments receivable	X, instant, credit	
ifrs-full	Description of material leasing arrangements by lessor classified as finance lease	string	
ifrs-full	Description of material leasing arrangements by lessor classified as operating lease	string	

[803.700] Notes - Leases (IFRS 16)

Prefix	Label	Type	References
ifrs-full	Disclosure of leases [text block]	text block	IFRS 16 Presentation, IFRS 16 Disclosure
ifrs-full	Presentation of leases for lessee [abstract]	abstract	
ifrs-full	Right-of-use assets that do not meet definition of investment property	X, instant, debit	IFRS 16 47 a
ifrs-full	Description of line items in statement of financial position which include right-of-use assets	string	IFRS 16 47 a ii
ifrs-full	Lease liabilities [abstract]	abstract	
ifrs-full	Current lease liabilities	X, instant, credit	IFRS 16 47 b
ifrs-full	Non-current lease liabilities	X, instant, credit	IFRS 16 47 b
ifrs-full	Total lease liabilities	X, instant, credit	IFRS 16 47 b
ifrs-full	Description of line items in statement of financial position which include lease liabilities	string	IFRS 16 47 b
ifrs-full	Description of cross-reference to disclosures about leases	string	IFRS 16 52
ifrs-full	Disclosure of quantitative information about leases for lessee [abstract]	abstract	
ifrs-full	Disclosure of quantitative information about right-of-use assets [text block]	text block	IFRS 16 53
ifrs-full	Disclosure of quantitative information about right-of-use assets [abstract]	abstract	
ifrs-full	Disclosure of quantitative information about right-of-use assets [table]	table	IFRS 16 53
ifrs-full	Classes of assets [axis]	axis	IAS 36 130 d ii, IFRS 16 53, IAS 36 126, IFRS 13 93
ifrs-full	Assets [member]	member	IAS 36 126, IFRS 13 93, IFRS 16 53
ifrs-full	Property, plant and equipment [member]	member	IFRS 16 53, IAS 36 127, IAS 16 73
ifrs-full	Land and buildings [member]	member	IAS 16 37 b
ifrs-full	Land [member]	member	IAS 16 37 a
ifrs-full	Buildings [member]	member	IAS 16 37
ifrs-full	Machinery [member]	member	IAS 16 37 c
ifrs-full	Vehicles [member]	member	IAS 16 37
ifrs-full	Ships [member]	member	IAS 16 37 d
ifrs-full	Aircraft [member]	member	IAS 16 37 e
ifrs-full	Motor vehicles [member]	member	IAS 16 37 f
ifrs-full	Fixtures and fittings [member]	member	IAS 16 37 g
ifrs-full	Office equipment [member]	member	IAS 16 37 h
ifrs-full	Computer equipment [member]	member	IAS 16 37
ifrs-full	Communication and network equipment [member]	member	IAS 16 37
ifrs-full	Network infrastructure [member]	member	IAS 16 37
ifrs-full	Bearer plants [member]	member	IAS 16 37 i
ifrs-full	Mining assets [member]	member	IAS 16 37

ifrs-full	Mining property [member]	member	IAS 16 37
ifrs-full	Oil and gas assets [member]	member	IAS 16 37
ifrs-full	Power generating assets [member]	member	IAS 16 37
ifrs-full	Construction in progress [member]	member	IAS 16 37
ifrs-full	Owner-occupied property measured using investment property fair value model [member]	member	Effective 2021-01-01 IAS 16 29B
ifrs-full	Other property, plant and equipment [member]	member	IAS 16 37
ifrs-full	Intangible assets other than goodwill [member]	member	IFRS 16 53, IAS 36 127, IAS 38 118
ifrs-full	Other assets [member]	member	IFRS 16 53
ifrs-full	Disclosure of quantitative information about right-of-use assets [line items]	abstract	
ifrs-full	Depreciation, right-of-use assets	X, duration	IFRS 16 53 a
ifrs-full	Right-of-use assets	X, instant, debit	IFRS 16 53 j
ifrs-full	Effective date of revaluation, right-of-use assets	string	IFRS 16 57
ifrs-full	Explanation of involvement of independent valuer in revaluation, right-of-use assets	string	IFRS 16 57
ifrs-full	Right-of-use assets, revalued assets, at cost	X, instant, debit	IFRS 16 57
ifrs-full	Right-of-use assets, revaluation surplus	X, instant, credit	IFRS 16 57
ifrs-full	Right-of-use assets, increase (decrease) in revaluation surplus	X, duration, credit	IFRS 16 57
ifrs-full	Description of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets	string	IFRS 16 57
ifrs-full	Interest expense on lease liabilities	X, duration, debit	IFRS 16 53 b
ifrs-full	Expense relating to short-term leases for which recognition exemption has been used	X, duration, debit	IFRS 16 53 c
ifrs-full	Expense relating to leases of low-value assets for which recognition exemption has been used	X, duration, debit	IFRS 16 53 d
ifrs-full	Expense relating to variable lease payments not included in measurement of lease liabilities	X, duration, debit	IFRS 16 53 e
ifrs-full	Income from subleasing right-of-use assets	X, duration, credit	IFRS 16 53 f
ifrs-full	Cash outflow for leases	X, duration, credit	IFRS 16 53 g
ifrs-full	Additions to right-of-use assets	X, duration, debit	IFRS 16 53 h
ifrs-full	Gains (losses) arising from sale and leaseback transactions	X, duration, credit	IFRS 16 53 i
ifrs-full	Lease commitments for short-term leases for which recognition exemption has been used	X, instant, credit	IFRS 16 55
ifrs-full	Disclosure of additional information about leasing activities for lessee [text block]	text block	IFRS 16 59
ifrs-full	Information about nature of lessee's leasing activities	string	IFRS 16 59 a
ifrs-full	Information about potential exposure to future cash outflows not reflected in measurement of lease liability	string	IFRS 16 59 b
ifrs-full	Information about lessee's exposure arising from variable lease payments	string	IFRS 16 59 b i
ifrs-full	Information about lessee's exposure arising from extension options and termination options	string	IFRS 16 59 b ii
ifrs-full	Information about lessee's exposure arising from residual value guarantees	string	IFRS 16 59 b iii
ifrs-full	Information about exposure arising from leases not yet commenced to which lessee is committed	string	IFRS 16 59 b iv
ifrs-full	Information about restrictions or covenants imposed by leases on lessee	string	IFRS 16 59 c
ifrs-full	Information about sale and leaseback transactions	string	IFRS 16 59 d
ifrs-full	Statement that lessee accounts for short-term leases using recognition exemption	string	IFRS 16 60
ifrs-full	Statement that lessee accounts for leases of low-value assets using recognition exemption	string	IFRS 16 60
ifrs-full	Disclosure of quantitative information about leases for lessor [abstract]	abstract	
ifrs-full	Selling profit (loss) on finance leases	X, duration, credit	IFRS 16 90 a i
ifrs-full	Finance income on net investment in finance lease	X, duration, credit	IFRS 16 90 a ii
ifrs-full	Income relating to variable lease payments not included in measurement of net investment in finance lease	X, duration, credit	IFRS 16 90 a iii
ifrs-full	Operating lease income	X, duration, credit	IFRS 16 90 b
ifrs-full	Income relating to variable lease payments for operating leases that do not depend on index or rate	X, duration, credit	IFRS 16 90 b
ifrs-full	Disclosure of additional information about leasing activities for lessor [text block]	text block	IFRS 16 92
ifrs-full	Information about nature of lessor's leasing activities	string	IFRS 16 92 a
ifrs-full	Information about how lessor manages risk associated with rights it retains in underlying assets	string	IFRS 16 92 b
ifrs-full	Information about risk management strategy for rights that lessor retains in underlying assets	string	IFRS 16 92 b
ifrs-full	Explanation of significant changes in net investment in finance lease [text block]	text block	IFRS 16 93
ifrs-full	Increase (decrease) in net investment in finance lease	X, duration, debit	IFRS 16 93
ifrs-full	Disclosure of maturity analysis of finance lease payments receivable [text block]	text block	IFRS 16 94
ifrs-full	Disclosure of maturity analysis of finance lease payments receivable [abstract]	abstract	
ifrs-full	Disclosure of maturity analysis of finance lease payments receivable [table]	table	IFRS 16 94
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11

ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Disclosure of maturity analysis of finance lease payments receivable [line items]	abstract	
ifrs-full	Undiscounted finance lease payments to be received	X, instant, debit	IFRS 16 94
ifrs-full	Reconciliation of undiscounted lease payments to net investment in finance lease [abstract]	abstract	
ifrs-full	Undiscounted finance lease payments to be received	X, instant, debit	IFRS 16 94
ifrs-full	Unearned finance income relating to finance lease payments receivable	X, instant, credit	IFRS 16 94
ifrs-full	Discounted unguaranteed residual value of assets subject to finance lease	X, instant, debit	IFRS 16 94
ifrs-full	Net investment in finance lease	X, instant, debit	IFRS 16 94
ifrs-full	Disclosure of maturity analysis of operating lease payments [text block]	text block	IFRS 16 97
ifrs-full	Disclosure of maturity analysis of operating lease payments [abstract]	abstract	
ifrs-full	Disclosure of maturity analysis of operating lease payments [table]	table	IFRS 16 97
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Disclosure of maturity analysis of operating lease payments [line items]	abstract	
ifrs-full	Undiscounted operating lease payments to be received	X, instant, debit	IFRS 16 97
ifrs-full	Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of initial application of IFRS 16	string	IFRS 16 C4
ifrs-full	Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16	X, instant	IFRS 16 C12 a
ifrs-full	Explanation of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities recognised at date of initial application of IFRS 16 [text block]	text block	IFRS 16 C12 b
ifrs-full	Statement that lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17	string	IFRS 16 C13

[803.800] Notes - Transactions involving legal form of lease

Prefix	Label	Type	References
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ifrs-full	Disclosure of arrangements involving legal form of lease [text block]	text block	
ifrs-full	Disclosure of detailed information about arrangements involving legal form of lease [text block]	text block	
ifrs-full	Disclosure of detailed information about arrangements involving legal form of lease [abstract]	abstract	
ifrs-full	Disclosure of detailed information about arrangements involving legal form of lease [table]	table	
ifrs-full	Arrangements involving legal form of lease [axis]	axis	
ifrs-full	Arrangements involving legal form of lease [member]	member	
ifrs-full	Disclosure of detailed information about arrangements involving legal form of lease [line items]	abstract	
ifrs-full	Description of arrangement involving legal form of lease	string	
ifrs-full	Description of asset underlying arrangement involving legal form of lease and any restrictions on its use	string	
ifrs-full	Description of life and other significant terms of arrangement involving legal form of lease	string	
ifrs-full	Explanation of transactions linked together	string	
ifrs-full	Explanation of accounting treatment applied to any fee received	string	
ifrs-full	Amount recognised as income from arrangement involving legal form of lease	X, duration, credit	
ifrs-full	Description of line item of statement of comprehensive income in which amount recognised as income from arrangement involving legal form of lease is included	string	

[803.900] Notes - Service concession arrangements

Prefix	Label	Type	References
ifrs-full	Disclosure of service concession arrangements [text block]	text block	SIC 29 Consensus
ifrs-full	Disclosure of detailed information about service concession arrangements [text block]	text block	SIC 29 6
ifrs-full	Disclosure of detailed information about service concession arrangements [abstract]	abstract	
ifrs-full	Disclosure of detailed information about service concession arrangements [table]	table	SIC 29 6
ifrs-full	Service concession arrangements [axis]	axis	SIC 29 6
ifrs-full	Service concession arrangements [member]	member	SIC 29 6
ifrs-full	Disclosure of detailed information about service concession arrangements [line items]	abstract	
ifrs-full	Description of service concession arrangement	string	SIC 29 6 a
ifrs-full	Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows	string	SIC 29 6 b
ifrs-full	Explanation of nature and extent of rights to use specified assets	string	SIC 29 6 c i
ifrs-full	Explanation of nature and extent of obligations to provide or rights to expect provision of services	string	SIC 29 6 c ii
ifrs-full	Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	string	SIC 29 6 c iii
ifrs-full	Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	string	SIC 29 6 c iv
ifrs-full	Explanation of nature and extent of renewal and termination options	string	SIC 29 6 c v
ifrs-full	Explanation of nature and extent of other rights and obligations	string	SIC 29 6 c vi
ifrs-full	Description of changes in service concession arrangement	string	SIC 29 6 d
ifrs-full	Explanation of how service concession arrangement has been classified	string	SIC 29 6 e
ifrs-full	Revenue recognised on exchanging construction services for financial asset	X, duration, credit	SIC 29 6A
ifrs-full	Revenue recognised on exchanging construction services for intangible asset	X, duration, credit	SIC 29 6A
ifrs-full	Profit (loss) recognised on exchanging construction services for financial asset	X, duration, credit	SIC 29 6A
ifrs-full	Profit (loss) recognised on exchanging construction services for intangible asset	X, duration, credit	SIC 29 6A

[804.000] Notes - Share-based payment arrangements

Prefix	Label	Type	References
ifrs-full	Disclosure of share-based payment arrangements [text block]	text block	IFRS 2 44
ifrs-full	Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS 2 45
ifrs-full	Disclosure of terms and conditions of share-based payment arrangement [abstract]	abstract	
ifrs-full	Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS 2 45
ifrs-full	Types of share-based payment arrangements [axis]	axis	IFRS 2 45
ifrs-full	Share-based payment arrangements [member]	member	IFRS 2 45
ifrs-full	Disclosure of terms and conditions of share-based payment arrangement [line items]	abstract	
ifrs-full	Description of share-based payment arrangement	string	IFRS 2 45 a
ifrs-full	Description of vesting requirements for share-based payment arrangement	string	IFRS 2 45 a
ifrs-full	Description of maximum term of options granted for share-based payment arrangement	string	IFRS 2 45 a
ifrs-full	Description of method of settlement for share-based payment arrangement	string	IFRS 2 45 a

ifrs-full	Date of grant of share-based payment arrangement	string	IFRS 2 IG23, IFRS 2 45 a
ifrs-full	Number of instruments granted in share-based payment arrangement	X, duration	IFRS 2 45 a, IFRS 2 IG23
ifrs-full	Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS 2 45 b
ifrs-full	Number of share options outstanding in share-based payment arrangement at beginning of period	X, instant	IFRS 2 45 b vi, IFRS 2 45 d, IFRS 2 45 b i
ifrs-full	Number of share options granted in share-based payment arrangement	X, duration	IFRS 2 45 b ii
ifrs-full	Number of share options forfeited in share-based payment arrangement	X, duration	IFRS 2 45 b iii
ifrs-full	Number of share options exercised in share-based payment arrangement	X, duration	IFRS 2 45 b iv
ifrs-full	Number of share options expired in share-based payment arrangement	X, duration	IFRS 2 45 b v
ifrs-full	Number of share options outstanding in share-based payment arrangement at end of period	X, instant	IFRS 2 45 b vi, IFRS 2 45 d, IFRS 2 45 b i
ifrs-full	Number of share options exercisable in share-based payment arrangement	X, instant	IFRS 2 45 b vii
ifrs-full	Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X, instant	IFRS 2 45 b i, IFRS 2 45 b vi
ifrs-full	Weighted average exercise price of share options granted in share-based payment arrangement	X, duration	IFRS 2 45 b ii
ifrs-full	Weighted average exercise price of share options forfeited in share-based payment arrangement	X, duration	IFRS 2 45 b iii
ifrs-full	Weighted average exercise price of share options exercised in share-based payment arrangement	X, duration	IFRS 2 45 b iv
ifrs-full	Weighted average exercise price of share options expired in share-based payment arrangement	X, duration	IFRS 2 45 b v
ifrs-full	Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X, instant	IFRS 2 45 b i, IFRS 2 45 b vi
ifrs-full	Weighted average exercise price of share options exercisable in share-based payment arrangement	X, instant	IFRS 2 45 b vii
ifrs-full	Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise	X, duration	IFRS 2 45 c
ifrs-full	Weighted average share price	X, duration	IFRS 2 45 c
ifrs-full	Disclosure of range of exercise prices of outstanding share options [text block]	text block	IFRS 2 45 d
ifrs-full	Disclosure of range of exercise prices of outstanding share options [abstract]	abstract	
ifrs-full	Disclosure of range of exercise prices of outstanding share options [table]	table	IFRS 2 45 d
ifrs-full	Range [axis]	axis	IFRS 7 7, IFRS 13 B6, IFRS 14 33 b, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 2 45 d
ifrs-full	Ranges [member]	member	IFRS 7 7, IFRS 14 33 b, IFRS 13 B6, IFRS 2 45 d, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Bottom of range [member]	member	IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 14 33 b, IFRS 2 45 d, IFRS 7 7
ifrs-full	Top of range [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 13 IE63, IFRS 13 B6
ifrs-full	Disclosure of range of exercise prices of outstanding share options [line items]	abstract	
ifrs-full	Exercise price of outstanding share options	X, instant	IFRS 2 45 d
ifrs-full	Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	text block	IFRS 2 45 d
ifrs-full	Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]	abstract	
ifrs-full	Disclosure of number and weighted average remaining contractual life of outstanding share options [table]	table	IFRS 2 45 d
ifrs-full	Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2 45 d
ifrs-full	Ranges of exercise prices for outstanding share options [member]	member	IFRS 2 45 d
ifrs-full	Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]	abstract	
ifrs-full	Number of share options outstanding in share-based payment arrangement	X, instant	IFRS 2 45 b vi, IFRS 2 45 d, IFRS 2 45 b i
ifrs-full	Weighted average remaining contractual life of outstanding share options	duration	IFRS 2 45 d
ifrs-full	Disclosure of number and weighted average exercise prices of other equity instruments [text block]	text block	IFRS 2 45
ifrs-full	Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	X, instant	IFRS 2 45
ifrs-full	Number of other equity instruments granted in share-based payment arrangement	X, duration	IFRS 2 47 b, IFRS 2 45
ifrs-full	Number of other equity instruments forfeited in share-based payment arrangement	X, duration	IFRS 2 45
ifrs-full	Number of other equity instruments exercised or vested in share-based payment arrangement	X, duration	IFRS 2 45
ifrs-full	Number of other equity instruments expired in share-based payment arrangement	X, duration	IFRS 2 45
ifrs-full	Number of other equity instruments outstanding in share-based payment arrangement at end of period	X, instant	IFRS 2 45
ifrs-full	Number of other equity instruments exercisable in share-based payment arrangement	X, instant	IFRS 2 45
ifrs-full	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X, instant	IFRS 2 45
ifrs-full	Weighted average exercise price of other equity instruments granted in share-based payment arrangement	X, duration	IFRS 2 45
ifrs-full	Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	X, duration	IFRS 2 45

ifrs-full	Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement	X, duration	IFRS 2 45
ifrs-full	Weighted average exercise price of other equity instruments expired in share-based payment arrangement	X, duration	IFRS 2 45
ifrs-full	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	X, instant	IFRS 2 45
ifrs-full	Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement	X, instant	IFRS 2 45
ifrs-full	Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	string	IFRS 2 46
ifrs-full	Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]	text block	IFRS 2 47 a
ifrs-full	Weighted average fair value at measurement date, share options granted	X, instant, credit	IFRS 2 47 a
ifrs-full	Information about how fair value was measured, share options granted	string	IFRS 2 47 a
ifrs-full	Description of option pricing model, share options granted	string	IFRS 2 47 a i
ifrs-full	Description of inputs to option pricing model, share options granted	string	IFRS 2 47 a i
ifrs-full	Weighted average share price, share options granted	X, duration	IFRS 2 47 a i
ifrs-full	Exercise price, share options granted	X, duration	IFRS 2 47 a i
ifrs-full	Expected volatility, share options granted	X, duration	IFRS 2 47 a i
ifrs-full	Option life, share options granted	X, duration	IFRS 2 47 a i
ifrs-full	Expected dividend, share options granted	X, duration	IFRS 2 47 a i
ifrs-full	Expected dividend as percentage, share options granted	X, duration	IFRS 2 47 a i
ifrs-full	Risk free interest rate, share options granted	X, duration	IFRS 2 47 a i
ifrs-full	Description of other inputs to options pricing model, share options granted	string	IFRS 2 47 a i
ifrs-full	Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	string	IFRS 2 47 a i
ifrs-full	Information about how expected volatility was determined, share options granted	string	IFRS 2 47 a ii
ifrs-full	Information whether and how other features were incorporated into measurement of fair value, share options granted	string	IFRS 2 47 a iii
ifrs-full	Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	text block	IFRS 2 47 b
ifrs-full	Number of other equity instruments granted in share-based payment arrangement	X, duration	IFRS 2 47 b, IFRS 2 45
ifrs-full	Weighted average fair value at measurement date, other equity instruments granted	X, instant, credit	IFRS 2 47 b
ifrs-full	Information how fair value was measured, other equity instruments granted	string	IFRS 2 47 b
ifrs-full	Information about how fair was determined if not on basis of observable market, other equity instruments granted	string	IFRS 2 47 b i
ifrs-full	Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	string	IFRS 2 47 b ii
ifrs-full	Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted	string	IFRS 2 47 b iii
ifrs-full	Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block]	text block	IFRS 2 47 c
ifrs-full	Explanation of modifications, modified share-based payment arrangements	string	IFRS 2 47 c i
ifrs-full	Incremental fair value granted, modified share-based payment arrangements	X, duration	IFRS 2 47 c ii
ifrs-full	Information on how incremental fair value granted was measured, modified share-based payment arrangements	string	IFRS 2 47 c iii
ifrs-full	Explanation of direct measurement of fair value of goods or services received	string	IFRS 2 48
ifrs-full	Description of reason why fair value of goods or services received cannot be reliably estimated	string	IFRS 2 49
ifrs-full	Explanation of effect of share-based payments on entity's profit or loss [text block]	text block	IFRS 2 50
ifrs-full	Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]	abstract	
ifrs-full	Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X, duration, debit	IFRS 2 51 a
ifrs-full	Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X, duration, debit	IAS 1 112 c
ifrs-full	Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	X, duration, debit	IFRS 2 51 a
ifrs-full	Expense from share-based payment transactions with employees	X, duration, debit	IAS 1 112 c
ifrs-full	Explanation of effect of share-based payments on entity's financial position [text block]	text block	IFRS 2 50
ifrs-full	Liabilities from share-based payment transactions	X, instant, credit	IFRS 2 51 b i
ifrs-full	Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested	X, instant, credit	IFRS 2 51 b ii
ifrs-full	Additional information about share-based payment arrangements [text block]	text block	IFRS 2 52

[804.100] Notes - Employee benefits

Prefix	Label	Type	References
ifrs-full	Disclosure of employee benefits [text block]	text block	IAS 19 Scope
ifrs-full	Disclosure of information about defined benefit plans [abstract]	abstract	
ifrs-full	Disclosure of defined benefit plans [text block]	text block	IAS 19 138

ifrs-full	Disclosure of defined benefit plans [abstract]	abstract	
ifrs-full	Disclosure of defined benefit plans [table]	table	IAS 19 138
ifrs-full	Defined benefit plans [axis]	axis	IAS 19 138
ifrs-full	Defined benefit plans [member]	member	IAS 19 138
ifrs-full	Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19 138
ifrs-full	Multi-employer defined benefit plans [member]	member	IAS 19 34 b, IAS 19 33 b
ifrs-full	State defined benefit plans [member]	member	IAS 19 45
ifrs-full	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
ifrs-full	Geographical areas [axis]	axis	IFRS 15 B89 b, IAS 19 138 a, IFRS 8 33, Effective 2021-01-01 IFRS 17 96 b
ifrs-full	Geographical areas [member]	member	Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b, IFRS 8 33, IAS 19 138 a
ifrs-full	Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
ifrs-full	Characteristics of defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Flat salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Final salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Post-employment medical defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Regulatory environments [axis]	axis	IAS 19 138 c
ifrs-full	Regulatory environments [member]	member	IAS 19 138 c
ifrs-full	Segments [axis]	axis	IFRS 8 23, IAS 19 138 d, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii
ifrs-full	Segments [member]	member	IAS 36 130 d ii, IFRS 15 115, IFRS 8 28, Effective 2021-01-01 IFRS 17 96 c, IAS 19 138 d
ifrs-full	Reportable segments [member]	member	IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115
ifrs-full	Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
ifrs-full	Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Disclosure of defined benefit plans [line items]	abstract	
ifrs-full	Description of type of plan	string	IAS 19 139 a
ifrs-full	Description of nature of benefits provided by plan	string	IAS 19 139 a i
ifrs-full	Description of regulatory framework in which plan operates	string	IAS 19 139 a ii
ifrs-full	Description of effect of regulatory framework on plan	string	IAS 19 139 a ii
ifrs-full	Description of any other entity's responsibilities for governance of plan	string	IAS 19 139 a iii
ifrs-full	Description of risks to which plan exposes entity	string	IAS 19 139 b
ifrs-full	Description of significant concentrations of risk related to plan	string	IAS 19 139 b
ifrs-full	Description of plan amendments, curtailments and settlements	string	IAS 19 139 c
ifrs-full	Surplus (deficit) in plan [abstract]	abstract	
ifrs-full	Defined benefit obligation, at present value	X, instant, credit	IAS 19 57 a
ifrs-full	Plan assets, at fair value	X, instant, debit	IAS 19 57 a
ifrs-full	Net surplus (deficit) in plan	X, instant, debit	IAS 19 57 a
ifrs-full	Description of link between reimbursement right and related obligation	string	IAS 19 140 b
ifrs-full	Description of how entity determined maximum economic benefit available	string	IAS 19 141 c iv
ifrs-full	Entity's own financial instruments included in fair value of plan assets	X, instant, debit	IAS 19 143
ifrs-full	Property occupied by entity included in fair value of plan assets	X, instant, debit	IAS 19 143
ifrs-full	Other assets used by entity included in fair value of plan assets	X, instant, debit	IAS 19 143
ifrs-full	Actuarial assumption of discount rates	X, instant	IAS 19 144
ifrs-full	Actuarial assumption of expected rates of salary increases	X, instant	IAS 19 144
ifrs-full	Actuarial assumption of medical cost trend rates	X, instant	IAS 19 144
ifrs-full	Actuarial assumption of expected rates of pension increases	X, instant	IAS 19 144
ifrs-full	Actuarial assumption of expected rates of inflation	X, instant	IAS 19 144
ifrs-full	Actuarial assumption of mortality rates	X, instant	IAS 19 144
ifrs-full	Actuarial assumption of retirement age	duration	IAS 19 144
ifrs-full	Actuarial assumption of life expectancy after retirement	duration	IAS 19 144
ifrs-full	Other material actuarial assumptions	X, instant	IAS 19 144
ifrs-full	Description of asset-liability matching strategies used by plan or entity to manage risk	string	IAS 19 146
ifrs-full	Description of funding arrangements and funding policy that affect future contributions	string	IAS 19 147 a, IAS 19 148 a
ifrs-full	Estimate of contributions expected to be paid to plan for next annual reporting period	X, duration, credit	IAS 19 148 d iii, IAS 19 147 b
ifrs-full	Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	IAS 19 147 c
ifrs-full	Weighted average duration of defined benefit obligation	duration	IAS 19 147 c
ifrs-full	Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations	string	IAS 19 148 b
ifrs-full	Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	string	IAS 19 148 c i

ifrs-full	Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	string	IAS 19 148 c ii
ifrs-full	Description of fact that multi-employer or state plan is defined benefit plan	string	IAS 19 148 d i
ifrs-full	Description of reason why sufficient information is not available to account for multi-employer or state plan as defined benefit plan	string	IAS 19 148 d ii
ifrs-full	Description of information about surplus or deficit of multi-employer or state plan	string	IAS 19 148 d iv
ifrs-full	Description of basis used to determine surplus or deficit of multi-employer or state plan	string	IAS 19 148 d iv
ifrs-full	Description of implications of surplus or deficit on multi-employer or state plan for entity	string	IAS 19 148 d iv
ifrs-full	Level of participation of entity compared with other participating entities	X, instant	IAS 19 148 d v
ifrs-full	Description of contractual agreement or stated policy for charging net defined benefit cost	string	IAS 19 149 a
ifrs-full	Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]	text block	IAS 19 149 b
ifrs-full	Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	string	IAS 19 150
ifrs-full	Disclosure of net defined benefit liability (asset) [text block]	text block	IAS 19 140 a
ifrs-full	Disclosure of net defined benefit liability (asset) [abstract]	abstract	
ifrs-full	Disclosure of net defined benefit liability (asset) [table]	table	IAS 19 140 a
ifrs-full	Defined benefit plans [axis]	axis	IAS 19 138
ifrs-full	Defined benefit plans [member]	member	IAS 19 138
ifrs-full	Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19 138
ifrs-full	Multi-employer defined benefit plans [member]	member	IAS 19 34 b, IAS 19 33 b
ifrs-full	State defined benefit plans [member]	member	IAS 19 45
ifrs-full	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
ifrs-full	Geographical areas [axis]	axis	IFRS 15 B89 b, IAS 19 138 a, IFRS 8 33, Effective 2021-01-01 IFRS 17 96 b
ifrs-full	Geographical areas [member]	member	Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b, IFRS 8 33, IAS 19 138 a
ifrs-full	Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
ifrs-full	Characteristics of defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Flat salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Final salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Post-employment medical defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Regulatory environments [axis]	axis	IAS 19 138 c
ifrs-full	Regulatory environments [member]	member	IAS 19 138 c
ifrs-full	Segments [axis]	axis	IFRS 8 23, IAS 19 138 d, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii
ifrs-full	Segments [member]	member	IAS 36 130 d ii, IFRS 15 115, IFRS 8 28, Effective 2021-01-01 IFRS 17 96 c, IAS 19 138 d
ifrs-full	Reportable segments [member]	member	IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115
ifrs-full	Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
ifrs-full	Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Net defined benefit liability (asset) [axis]	axis	IAS 19 140 a
ifrs-full	Net defined benefit liability (asset) [member]	member	IAS 19 140 a
ifrs-full	Present value of defined benefit obligation [member]	member	IAS 19 140 a ii
ifrs-full	Plan assets [member]	member	IAS 19 140 a i
ifrs-full	Effect of asset ceiling [member]	member	IAS 19 140 a iii
ifrs-full	Disclosure of net defined benefit liability (asset) [line items]	abstract	
ifrs-full	Net defined benefit liability (asset) at beginning of period	X, instant, credit	IAS 19 140 a
ifrs-full	Changes in net defined benefit liability (asset) [abstract]	abstract	
ifrs-full	Current service cost, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 a
ifrs-full	Interest expense (income), net defined benefit liability (asset)	X, duration, credit	IAS 19 141 b
ifrs-full	Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]	abstract	
ifrs-full	Return on plan assets excluding interest income or expense, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c i
ifrs-full	Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c ii
ifrs-full	Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c iii
ifrs-full	Actuarial losses (gains) arising from experience adjustments, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c
ifrs-full	Loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c iv
ifrs-full	Total loss (gain) on remeasurement, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c
ifrs-full	Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]	abstract	

ifrs-full	Past service cost, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 d
ifrs-full	Losses (gains) arising from settlements, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 d
ifrs-full	Net past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 d
ifrs-full	Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 e
ifrs-full	Contributions to plan, net defined benefit liability (asset) [abstract]	abstract	
ifrs-full	Contributions to plan by employer, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 f
ifrs-full	Contributions to plan by plan participants, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 f
ifrs-full	Total contributions to plan, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 f
ifrs-full	Payments from plan, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 g
ifrs-full	Payments in respect of settlements, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 g
ifrs-full	Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 h
ifrs-full	Increase (decrease) through other changes, net defined benefit liability (asset)	X, duration, credit	IAS 19 141
ifrs-full	Total increase (decrease) in net defined benefit liability (asset)	X, duration, credit	IAS 19 141
ifrs-full	Net defined benefit liability (asset) at end of period	X, instant, credit	IAS 19 140 a
ifrs-full	Disclosure of reimbursement rights [text block]	text block	IAS 19 140 b
ifrs-full	Disclosure of reimbursement rights [abstract]	abstract	
ifrs-full	Disclosure of reimbursement rights [table]	table	IAS 19 140 b
ifrs-full	Defined benefit plans [axis]	axis	IAS 19 138
ifrs-full	Defined benefit plans [member]	member	IAS 19 138
ifrs-full	Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19 138
ifrs-full	Multi-employer defined benefit plans [member]	member	IAS 19 34 b, IAS 19 33 b
ifrs-full	State defined benefit plans [member]	member	IAS 19 45
ifrs-full	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
ifrs-full	Geographical areas [axis]	axis	IFRS 15 B89 b, IAS 19 138 a, IFRS 8 33, Effective 2021-01-01 IFRS 17 96 b
ifrs-full	Geographical areas [member]	member	Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b, IFRS 8 33, IAS 19 138 a
ifrs-full	Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
ifrs-full	Characteristics of defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Flat salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Final salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Post-employment medical defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Regulatory environments [axis]	axis	IAS 19 138 c
ifrs-full	Regulatory environments [member]	member	IAS 19 138 c
ifrs-full	Segments [axis]	axis	IFRS 8 23, IAS 19 138 d, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii
ifrs-full	Segments [member]	member	IAS 36 130 d ii, IFRS 15 115, IFRS 8 28, Effective 2021-01-01 IFRS 17 96 c, IAS 19 138 d
ifrs-full	Reportable segments [member]	member	IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115
ifrs-full	Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
ifrs-full	Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Disclosure of reimbursement rights [line items]	abstract	
ifrs-full	Reimbursement rights, at fair value at beginning of period	X, instant, debit	IAS 19 140 b
ifrs-full	Changes in reimbursement rights [abstract]	abstract	
ifrs-full	Interest income, reimbursement rights	X, duration, debit	IAS 19 141 b
ifrs-full	Gain (loss) on remeasurement, reimbursement rights [abstract]	abstract	
ifrs-full	Return on reimbursement rights, excluding interest income or expense	X, duration, debit	IAS 19 141 c i
ifrs-full	Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense, reimbursement rights	X, duration, debit	IAS 19 141 c iv
ifrs-full	Total gain (loss) on remeasurement, reimbursement rights	X, duration, debit	IAS 19 141 c
ifrs-full	Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X, duration, debit	IAS 19 141 e
ifrs-full	Decrease through benefits paid, reimbursement rights, at fair value	X, duration, credit	IAS 19 141 g
ifrs-full	Payments in respect of settlements, reimbursement rights	X, duration, credit	IAS 19 141 g
ifrs-full	Increase (decrease) through business combinations and disposals, reimbursement rights	X, duration, debit	IAS 19 141 h
ifrs-full	Total increase (decrease) in reimbursement rights, at fair value	X, duration, debit	IAS 19 141
ifrs-full	Reimbursement rights, at fair value at end of period	X, instant, debit	IAS 19 140 b
ifrs-full	Disclosure of fair value of plan assets [text block]	text block	IAS 19 142
ifrs-full	Disclosure of fair value of plan assets [abstract]	abstract	
ifrs-full	Disclosure of fair value of plan assets [table]	table	IAS 19 142

ifrs-full	Defined benefit plans [axis]	axis	IAS 19 138
ifrs-full	Defined benefit plans [member]	member	IAS 19 138
ifrs-full	Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19 138
ifrs-full	Multi-employer defined benefit plans [member]	member	IAS 19 34 b, IAS 19 33 b
ifrs-full	State defined benefit plans [member]	member	IAS 19 45
ifrs-full	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
ifrs-full	Geographical areas [axis]	axis	IFRS 15 B89 b, IAS 19 138 a, IFRS 8 33, Effective 2021-01-01 IFRS 17 96 b
ifrs-full	Geographical areas [member]	member	Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b, IFRS 8 33, IAS 19 138 a
ifrs-full	Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
ifrs-full	Characteristics of defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Flat salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Final salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Post-employment medical defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Regulatory environments [axis]	axis	IAS 19 138 c
ifrs-full	Regulatory environments [member]	member	IAS 19 138 c
ifrs-full	Segments [axis]	axis	IFRS 8 23, IAS 19 138 d, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii
ifrs-full	Segments [member]	member	IAS 36 130 d ii, IFRS 15 115, IFRS 8 28, Effective 2021-01-01 IFRS 17 96 c, IAS 19 138 d
ifrs-full	Reportable segments [member]	member	IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115
ifrs-full	Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
ifrs-full	Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Levels of fair value hierarchy [axis]	axis	IAS 19 142, IFRS 13 93 b
ifrs-full	All levels of fair value hierarchy [member]	member	IAS 19 142, IFRS 13 93 b
ifrs-full	Level 1 of fair value hierarchy [member]	member	IFRS 13 93 b, IAS 19 142
ifrs-full	Level 2 and 3 of fair value hierarchy [member]	member	IAS 19 142
ifrs-full	Disclosure of fair value of plan assets [line items]	abstract	
ifrs-full	Cash and cash equivalents, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 a
ifrs-full	Equity instruments, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 b
ifrs-full	Debt instruments, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 c
ifrs-full	Real estate, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 d
ifrs-full	Derivatives, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 e
ifrs-full	Investment funds, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 f
ifrs-full	Asset-backed securities, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 g
ifrs-full	Structured debt, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 h
ifrs-full	Other assets, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142
ifrs-full	Disclosure of sensitivity analysis for actuarial assumptions [text block]	text block	IAS 19 145
ifrs-full	Disclosure of sensitivity analysis for actuarial assumptions [abstract]	abstract	
ifrs-full	Disclosure of sensitivity analysis for actuarial assumptions [table]	table	IAS 19 145
ifrs-full	Defined benefit plans [axis]	axis	IAS 19 138
ifrs-full	Defined benefit plans [member]	member	IAS 19 138
ifrs-full	Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19 138
ifrs-full	Multi-employer defined benefit plans [member]	member	IAS 19 34 b, IAS 19 33 b
ifrs-full	State defined benefit plans [member]	member	IAS 19 45
ifrs-full	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
ifrs-full	Geographical areas [axis]	axis	IFRS 15 B89 b, IAS 19 138 a, IFRS 8 33, Effective 2021-01-01 IFRS 17 96 b
ifrs-full	Geographical areas [member]	member	Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b, IFRS 8 33, IAS 19 138 a
ifrs-full	Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
ifrs-full	Characteristics of defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Flat salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Final salary pension defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Post-employment medical defined benefit plans [member]	member	IAS 19 138 b
ifrs-full	Regulatory environments [axis]	axis	IAS 19 138 c
ifrs-full	Regulatory environments [member]	member	IAS 19 138 c
ifrs-full	Segments [axis]	axis	IFRS 8 23, IAS 19 138 d, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii

ifrs-full	Segments [member]	member	IAS 36 130 d ii, IFRS 15 115, IFRS 8 28, Effective 2021-01-01 IFRS 17 96 c, IAS 19 138 d
ifrs-full	Reportable segments [member]	member	IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115
ifrs-full	Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
ifrs-full	Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
ifrs-full	Actuarial assumptions [axis]	axis	IAS 19 145
ifrs-full	Actuarial assumptions [member]	member	IAS 19 145
ifrs-full	Actuarial assumption of discount rates [member]	member	IAS 19 145
ifrs-full	Actuarial assumption of expected rates of salary increases [member]	member	IAS 19 145
ifrs-full	Actuarial assumption of medical cost trend rates [member]	member	IAS 19 145
ifrs-full	Actuarial assumption of expected rates of pension increases [member]	member	IAS 19 145
ifrs-full	Actuarial assumption of expected rates of inflation [member]	member	IAS 19 145
ifrs-full	Actuarial assumption of mortality rates [member]	member	IAS 19 145
ifrs-full	Actuarial assumption of retirement age [member]	member	IAS 19 145
ifrs-full	Actuarial assumption of life expectancy after retirement [member]	member	IAS 19 145
ifrs-full	Other material actuarial assumptions [member]	member	IAS 19 145
ifrs-full	Disclosure of sensitivity analysis for actuarial assumptions [line items]	abstract	
ifrs-full	Percentage of reasonably possible increase in actuarial assumption	X, instant	IAS 19 145 a
ifrs-full	Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	X, instant, credit	IAS 19 145 a
ifrs-full	Percentage of reasonably possible decrease in actuarial assumption	X, instant	IAS 19 145 a
ifrs-full	Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	X, instant, credit	IAS 19 145 a
ifrs-full	Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	string	IAS 19 145 b
ifrs-full	Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	string	IAS 19 145 b
ifrs-full	Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	string	IAS 19 145 c
ifrs-full	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	string	IAS 19 145 c
ifrs-full	Disclosure of additional information about defined benefit plans [text block]	text block	IAS 19 137
ifrs-full	Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	text block	IAS 19 137
ifrs-full	Termination benefits expense	X, duration, debit	IAS 19 171

[804.200] Notes - Income taxes			
Prefix	Label	Type	References
ifrs-full	Disclosure of income tax [text block]	text block	IAS 12 Disclosure
ifrs-full	Major components of tax expense (income) [abstract]	abstract	
ifrs-full	Current tax expense (income) and adjustments for current tax of prior periods [abstract]	abstract	
ifrs-full	Current tax expense (income)	X, duration, debit	IAS 12 80 a
ifrs-full	Adjustments for current tax of prior periods	X, duration, debit	IAS 12 80 b
ifrs-full	Total current tax expense (income) and adjustments for current tax of prior periods	X, duration, debit	IAS 12 80
ifrs-full	Deferred tax expense (income) relating to origination and reversal of temporary differences	X, duration, debit	IAS 12 80 c
ifrs-full	Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X, duration, debit	IAS 12 80 d
ifrs-full	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	X, duration, credit	IAS 12 80 e
ifrs-full	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	X, duration, credit	IAS 12 80 f
ifrs-full	Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset	X, duration, debit	IAS 12 80 g
ifrs-full	Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X, duration, debit	IAS 12 80 h
ifrs-full	Adjustments for deferred tax of prior periods	X, duration, debit	IAS 12 80
ifrs-full	Other components of deferred tax expense (income)	X, duration, debit	IAS 12 80
ifrs-full	Total tax expense (income)	X, duration, debit	IAS 12 81 c ii, IAS 1 82 d, IAS 26 35 b viii, IFRS 12 B13 g, IFRS 8 23 h, IAS 12 79, IAS 12 81 c i
ifrs-full	Current and deferred tax relating to items charged or credited directly to equity [abstract]	abstract	
ifrs-full	Current tax relating to items credited (charged) directly to equity	X, duration, debit	IAS 12 81 a
ifrs-full	Deferred tax relating to items credited (charged) directly to equity	X, duration	IAS 12 81 a
ifrs-full	Aggregate current and deferred tax relating to items credited (charged) directly to equity	X, duration, debit	IAS 12 81 a

ifrs-full	Income tax relating to components of other comprehensive income [abstract]	abstract	
ifrs-full	Income tax relating to exchange differences on translation included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to available-for-sale financial assets included in other comprehensive income	X, duration, debit	Expiry date 2021-01-01 IAS 1 90, Expiry date 2021-01-01 IAS 12 81 ab
ifrs-full	Income tax relating to cash flow hedges included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to changes in revaluation surplus included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	X, duration, debit	IAS 12 81 ab, IAS 1 90
ifrs-full	Income tax relating to investments in equity instruments included in other comprehensive income	X, duration, debit	IAS 12 81 ab, IAS 1 90
ifrs-full	Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	X, duration, debit	IAS 12 81 ab, IAS 1 90
ifrs-full	Income tax relating to hedges of investments in equity instruments included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to change in value of time value of options included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income	X, duration, debit	IAS 12 81 ab, IAS 1 90
ifrs-full	Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	X, duration, debit	Effective 2021-01-01 IAS 1 90, Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IAS 12 81 ab
ifrs-full	Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	X, duration, debit	Effective 2021-01-01 IAS 12 81 ab, Effective 2021-01-01 IAS 1 90, Effective 2021-01-01 IFRS 17 90
ifrs-full	Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	X, duration, debit	Effective 2021-01-01 IFRS 17 82, Effective 2021-01-01 IAS 12 81 ab, Effective 2021-01-01 IAS 1 90, Effective 2021-01-01 IFRS 17 90
ifrs-full	Aggregated income tax relating to components of other comprehensive income	X, duration	IAS 1 90, IAS 12 81 ab
ifrs-full	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X, duration, debit	IAS 1 90
ifrs-full	Tax expense (income) of discontinued operation [abstract]	abstract	
ifrs-full	Tax expense (income) relating to gain (loss) on discontinuance	X, duration, debit	IAS 12 81 h i, IFRS 5 33 b iv
ifrs-full	Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X, duration, debit	IAS 12 81 h ii, IFRS 5 33 b ii
ifrs-full	Explanation of changes in applicable tax rates to previous accounting period	string	IAS 12 81 d
ifrs-full	Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	string	IAS 12 81 e
ifrs-full	Deductible temporary differences for which no deferred tax asset is recognised	X, instant	IAS 12 81 e
ifrs-full	Unused tax losses for which no deferred tax asset recognised	X, instant	IAS 12 81 e
ifrs-full	Unused tax credits for which no deferred tax asset recognised	X, instant	IAS 12 81 e
ifrs-full	Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised	X, instant	IAS 12 81 f
ifrs-full	Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12 81 g
ifrs-full	Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]	abstract	
ifrs-full	Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IAS 12 81 g
ifrs-full	Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12 81 g
ifrs-full	Temporary difference, unused tax losses and unused tax credits [member]	member	IAS 12 81 g
ifrs-full	Temporary differences [member]	member	IAS 12 81 g
ifrs-full	Allowance for credit losses [member]	member	IAS 12 81 g
ifrs-full	Unrealised foreign exchange gains (losses) [member]	member	IAS 12 81 g
ifrs-full	Other temporary differences [member]	member	IAS 12 81 g
ifrs-full	Unused tax losses [member]	member	IAS 12 81 g
ifrs-full	Unused tax credits [member]	member	IAS 12 81 g
ifrs-full	Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	abstract	
ifrs-full	Deferred tax assets and liabilities [abstract]	abstract	
ifrs-full	Deferred tax assets	X, instant, debit	IAS 1 56, IAS 1 54 o, IAS 12 81 g i
ifrs-full	Deferred tax liabilities	X, instant, credit	IAS 1 54 o, IAS 12 81 g i, IAS 1 56
ifrs-full	Net deferred tax liability (asset)	X, instant, credit	IAS 12 81 g i
ifrs-full	Net deferred tax assets and liabilities [abstract]	abstract	
ifrs-full	Net deferred tax assets	X, instant, debit	IAS 12 81 g i
ifrs-full	Net deferred tax liabilities	X, instant, credit	IAS 12 81 g i
ifrs-full	Deferred tax expense (income) [abstract]	abstract	
ifrs-full	Deferred tax expense (income)	X, duration, debit	IAS 12 81 g ii
ifrs-full	Deferred tax expense (income) recognised in profit or loss	X, duration	IAS 12 81 g ii

ifrs-full	Reconciliation of changes in deferred tax liability (asset) [abstract]	abstract	
ifrs-full	Deferred tax liability (asset) at beginning of period	X, instant, credit	IAS 12 81 g i
ifrs-full	Changes in deferred tax liability (asset) [abstract]	abstract	
ifrs-full	Deferred tax expense (income) recognised in profit or loss	X, duration	IAS 12 81 g ii
ifrs-full	Deferred tax relating to items credited (charged) directly to equity	X, duration	IAS 12 81 a
ifrs-full	Income tax relating to components of other comprehensive income	X, duration	IAS 1 90, IAS 12 81 ab
ifrs-full	Increase (decrease) through business combinations, deferred tax liability (asset)	X, duration, credit	IAS 12 81
ifrs-full	Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)	X, duration, credit	IAS 12 81
ifrs-full	Increase (decrease) through net exchange differences, deferred tax liability (asset)	X, duration, credit	IAS 12 81
ifrs-full	Total increase (decrease) in deferred tax liability (asset)	X, duration, credit	IAS 12 81
ifrs-full	Deferred tax liability (asset) at end of period	X, instant, credit	IAS 12 81 g i
ifrs-full	Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability	X, duration	IAS 12 81 i
ifrs-full	Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	X, duration, debit	IAS 12 81 j
ifrs-full	Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	string	IAS 12 81 k
ifrs-full	Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	string	IAS 12 82
ifrs-full	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	X, instant, debit	IAS 12 82
ifrs-full	Description of nature of potential income tax consequences that would result from payment of dividend	string	IAS 12 82A
ifrs-full	Description of amounts of potential income tax consequences practicably determinable	string	IAS 12 82A
ifrs-full	Description of whether there are potential income tax consequences not practicably determinable	string	IAS 12 82A
ifrs-full	Reconciliation of accounting profit multiplied by applicable tax rates [abstract]	abstract	
ifrs-full	Accounting profit	X, duration, credit	IAS 12 81 c ii, IAS 12 81 c i
ifrs-full	Tax expense (income) at applicable tax rate	X, duration, debit	IAS 12 81 c i
ifrs-full	Tax effect of revenues exempt from taxation	X, duration, credit	IAS 12 81 c i
ifrs-full	Tax effect of expense not deductible in determining taxable profit (tax loss)	X, duration, debit	IAS 12 81 c i
ifrs-full	Tax effect of impairment of goodwill	X, duration, debit	IAS 12 81 c i
ifrs-full	Tax effect of tax losses	X, duration, debit	IAS 12 81 c i
ifrs-full	Tax effect of foreign tax rates	X, duration, debit	IAS 12 81 c i
ifrs-full	Tax effect from change in tax rate	X, duration, debit	IAS 12 81 c i
ifrs-full	Other tax effects for reconciliation between accounting profit and tax expense (income)	X, duration, debit	IAS 12 81 c i
ifrs-full	Total tax expense (income)	X, duration, debit	IAS 12 81 c ii, IAS 1 82 d, IAS 26 35 b viii, IFRS 12 B13 g, IFRS 8 23 h, IAS 12 79, IAS 12 81 c i
ifrs-full	Reconciliation of average effective tax rate and applicable tax rate [abstract]	abstract	
ifrs-full	Accounting profit	X, duration, credit	IAS 12 81 c ii, IAS 12 81 c i
ifrs-full	Applicable tax rate	X, duration	IAS 12 81 c ii
ifrs-full	Tax rate effect of revenues exempt from taxation	X, duration	IAS 12 81 c ii
ifrs-full	Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X, duration	IAS 12 81 c ii
ifrs-full	Tax rate effect of impairment of goodwill	X, duration	IAS 12 81 c ii
ifrs-full	Tax rate effect of tax losses	X, duration	IAS 12 81 c ii
ifrs-full	Tax rate effect of foreign tax rates	X, duration	IAS 12 81 c ii
ifrs-full	Tax rate effect from change in tax rate	X, duration	IAS 12 81 c ii
ifrs-full	Tax rate effect of adjustments for current tax of prior periods	X, duration	IAS 12 81 c ii
ifrs-full	Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X, duration	IAS 12 81 c ii
ifrs-full	Total average effective tax rate	X, duration	IAS 12 81 c ii

[804.300] Notes - Borrowing costs

Prefix	Label	Type	References
ifrs-full	Disclosure of borrowing costs [text block]	text block	IAS 23 Disclosure
ifrs-full	Borrowing costs [abstract]	abstract	
ifrs-full	Borrowing costs capitalised	X, duration	IAS 23 26 a
ifrs-full	Borrowing costs recognised as expense	X, duration, debit	IAS 1 112 c
ifrs-full	Total borrowing costs incurred	X, duration	IAS 1 112 c
ifrs-full	Interest costs [abstract]	abstract	
ifrs-full	Interest costs capitalised	X, duration	IAS 1 112 c
ifrs-full	Interest expense	X, duration, debit	IFRS 8 28 e, IFRS 12 B13 f, IFRS 8 23 d
ifrs-full	Total interest costs incurred	X, duration	IAS 1 112 c

ifrs-full	Capitalisation rate of borrowing costs eligible for capitalisation	X, duration	IAS 23 26 b
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[804.400] Notes - Insurance contracts

Prefix	Label	Type	References
ifrs-full	Disclosure of insurance contracts [text block]	text block	Effective 2021-01-01 IFRS 17 Disclosure, Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Disclosure of amounts arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 36
ifrs-full	Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	Expiry date 2021-01-01 IFRS 4 37 a, IAS 1 117 b
ifrs-full	Assets arising from insurance contracts	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Assets under insurance contracts and reinsurance contracts issued	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG20 b, Expiry date 2021-01-01 IAS 1 55
ifrs-full	Deferred acquisition costs arising from insurance contracts	X, instant, debit	Expiry date 2021-01-01 IFRS 4 IG23 a, Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG39 a
ifrs-full	Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	X, instant, debit	Expiry date 2021-01-01 IFRS 4 IG23 b, Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Assets under reinsurance ceded	X, instant, debit	Expiry date 2021-01-01 IFRS 4 IG20 c, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IAS 1 55
ifrs-full	Liabilities under insurance contracts and reinsurance contracts issued [abstract]	abstract	
ifrs-full	Unearned premiums	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22 a
ifrs-full	Claims reported by policyholders	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG22 b, Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Claims incurred but not reported	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG22 c, Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Provisions arising from liability adequacy tests	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22 d
ifrs-full	Provisions for future non-participating benefits	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG22 e, Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Liabilities or components of equity relating to discretionary participation features	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22 f
ifrs-full	Receivables and payables related to insurance contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG22 g, Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Non-insurance assets acquired by exercising rights to recoveries	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG22 h, Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Other liabilities under insurance contracts and reinsurance contracts issued	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22
ifrs-full	Total liabilities under insurance contracts and reinsurance contracts issued	X, instant, credit	Expiry date 2021-01-01 IAS 1 55, Expiry date 2021-01-01 IFRS 4 IG20 a, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG37 a, Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Income arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Expense arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Revenue from insurance contracts issued, without reduction for reinsurance held	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IAS 1 85, Expiry date 2021-01-01 IFRS 4 IG24 a
ifrs-full	Income from contracts with reinsurers	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IAS 1 85, Expiry date 2021-01-01 IFRS 4 IG24 b
ifrs-full	Expense for policyholder claims and benefits, without reduction for reinsurance held	X, duration, debit	Expiry date 2021-01-01 IAS 1 85, Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Expenses arising from reinsurance held	X, duration, debit	Expiry date 2021-01-01 IFRS 4 IG24 d, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IAS 1 85
ifrs-full	Cash flows from (used in) insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Gains (losses) recognised in profit or loss on buying reinsurance	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b i
ifrs-full	Amortisation of losses (gains) arising on buying reinsurance	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b ii
ifrs-full	Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b ii
ifrs-full	Remaining unamortised gains (losses) arising on buying reinsurance at end of period	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b ii
ifrs-full	Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	string	Expiry date 2021-01-01 IFRS 4 37 c
ifrs-full	Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	string	Expiry date 2021-01-01 IFRS 4 37 d
ifrs-full	Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]	abstract	
ifrs-full	Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	X, instant, credit	Expiry date 2021-01-01 IAS 1 55, Expiry date 2021-01-01 IFRS 4 IG20 a, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG37 a, Expiry date 2021-01-01 IFRS 4 37 e

ifrs-full	Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]	abstract	
ifrs-full	Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG37 b, Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Cash paid, liabilities under insurance contracts and reinsurance contracts issued	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG37 c
ifrs-full	Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG37 d
ifrs-full	Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG37 e, Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG37 f, Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG37, Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG37, Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Liabilities under insurance contracts and reinsurance contracts issued at end of period	X, instant, credit	Expiry date 2021-01-01 IAS 1 55, Expiry date 2021-01-01 IFRS 4 IG20 a, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG37 a, Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]	abstract	
ifrs-full	Deferred acquisition costs arising from insurance contracts at beginning of period	X, instant, debit	Expiry date 2021-01-01 IFRS 4 IG23 a, Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG39 a
ifrs-full	Changes in deferred acquisition costs arising from insurance contracts [abstract]	abstract	
ifrs-full	Amounts incurred, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG39 b
ifrs-full	Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Amortisation, deferred acquisition costs arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG39 c
ifrs-full	Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG39 d
ifrs-full	Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG39 e
ifrs-full	Total increase (decrease) in deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 IG39, Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Deferred acquisition costs arising from insurance contracts at end of period	X, instant, debit	Expiry date 2021-01-01 IFRS 4 IG23 a, Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG39 a
ifrs-full	Reconciliation of changes in reinsurance assets [abstract]	abstract	
ifrs-full	Reinsurance assets at beginning of period	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Changes in reinsurance assets [abstract]	abstract	
ifrs-full	Additions other than through business combinations, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Acquisitions through business combinations, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Increase (decrease) through net exchange differences, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Increase (decrease) through adjustments arising from passage of time, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Increase (decrease) through other changes, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Total increase (decrease) in reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 IG37, Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Reinsurance assets at end of period	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 e
ifrs-full	Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 38
ifrs-full	Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	string	Expiry date 2021-01-01 IFRS 4 39 a
ifrs-full	Disclosure of insurance risk [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 c
ifrs-full	Disclosure of sensitivity to insurance risk [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 c i
ifrs-full	Sensitivity analysis to insurance risk	string	Expiry date 2021-01-01 IFRS 4 39 a
ifrs-full	Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	string	Expiry date 2021-01-01 IFRS 4 39 a b
ifrs-full	Description of concentrations of insurance risk	string	Expiry date 2021-01-01 IFRS 4 39 c ii
ifrs-full	Disclosure of actual claims compared with previous estimates [text block]	text block	Effective 2021-01-01 IFRS 17 130, Expiry date 2021-01-01 IFRS 4 39 c iii
ifrs-full	Disclosure of credit risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 d
ifrs-full	Disclosure of liquidity risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 d
ifrs-full	Disclosure of market risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 d

ifrs-full	Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	string	Expiry date 2021-01-01 IFRS 4 39 e
ifrs-full	Disclosure of types of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Disclosure of types of insurance contracts [abstract]	abstract	
ifrs-full	Disclosure of types of insurance contracts [table]	table	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Types of insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Types of insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Non-life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Disclosure of types of insurance contracts [line items]	abstract	
ifrs-full	Income arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Expense arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]	abstract	
ifrs-full	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]	table	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Amounts arising from insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Net amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Gross amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Reinsurer's share of amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	abstract	
ifrs-full	Income arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Expense arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b
ifrs-full	Presentation of overlay approach [abstract]	abstract	
ifrs-full	Amount reclassified from profit or loss to other comprehensive income applying overlay approach	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 35D a
ifrs-full	Other comprehensive income, net of tax, application of overlay approach [abstract]	abstract	
ifrs-full	Amount reclassified to other comprehensive income from profit or loss applying overlay approach, net of tax	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 35D b
ifrs-full	Reclassification adjustments on application of overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 35D b
ifrs-full	Other comprehensive income, net of tax, application of overlay approach	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 35D b
ifrs-full	Other comprehensive income, before tax, application of overlay approach [abstract]	abstract	
ifrs-full	Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 35D b
ifrs-full	Reclassification adjustments on application of overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 35D b
ifrs-full	Other comprehensive income, before tax, application of overlay approach	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 35D b
ifrs-full	Income tax relating to application of overlay approach in other comprehensive income	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 35D b
ifrs-full	Reserve of overlay approach	X, instant, credit	Effective on first application of IFRS 9 IFRS 4 35D b
ifrs-full	Reserve of overlay approach [member]	member	Effective on first application of IFRS 9 IFRS 4 35D b
ifrs-full	Disclosures about overlay approach [abstract]	abstract	
ifrs-full	Statement that insurer is applying overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L a
ifrs-full	Description of basis for designating financial assets for overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L c
ifrs-full	Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	string	Effective on first application of IFRS 9 IFRS 4 39L c
ifrs-full	Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L d
ifrs-full	Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L d i
ifrs-full	Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L d ii
ifrs-full	Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f i
ifrs-full	Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f ii
ifrs-full	Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
ifrs-full	Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
ifrs-full	Disclosure of financial assets to which overlay approach is applied [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Disclosure of financial assets to which overlay approach is applied [abstract]	abstract	
ifrs-full	Disclosure of financial assets to which overlay approach is applied [table]	table	Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42i, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b

ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 42i, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Disclosure of financial assets to which overlay approach is applied [line items]	abstract	
ifrs-full	Financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss [abstract]	abstract	
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss [table]	table	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	In accordance with IFRS 9 [member]	member	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss [line items]	abstract	
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Disclosure of information about overlay approach for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Disclosure of information about overlay approach for associates [abstract]	abstract	
ifrs-full	Disclosure of information about overlay approach for associates [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Associates [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 d, IAS 27 16 b, IAS 27 17 b
ifrs-full	Entity's total for associates [member]	member	IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IAS 27 17 b
ifrs-full	Associates [member]	member	IAS 24 19 d, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J a, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Aggregated individually immaterial associates [member]	member	IFRS 12 21 c ii, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Disclosure of information about overlay approach for associates [line items]	abstract	
ifrs-full	Statement that insurer is applying overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L a
ifrs-full	Description of basis for designating financial assets for overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L c
ifrs-full	Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	string	Effective on first application of IFRS 9 IFRS 4 39L c
ifrs-full	Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L d
ifrs-full	Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L d i
ifrs-full	Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L d ii
ifrs-full	Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f i
ifrs-full	Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f ii
ifrs-full	Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
ifrs-full	Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
ifrs-full	Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Disclosure of financial assets to which overlay approach is applied for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Disclosure of financial assets to which overlay approach is applied for associates [abstract]	abstract	
ifrs-full	Disclosure of financial assets to which overlay approach is applied for associates [table]	table	Effective on first application of IFRS 9 IFRS 4 39M

ifrs-full	Associates [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 d, IAS 27 16 b, IAS 27 17 b
ifrs-full	Entity's total for associates [member]	member	IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IAS 27 17 b
ifrs-full	Associates [member]	member	IAS 24 19 d, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J a, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Aggregated individually immaterial associates [member]	member	IFRS 12 21 c ii, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 42I, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Disclosure of financial assets to which overlay approach is applied for associates [line items]	abstract	
ifrs-full	Financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Share of financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]	abstract	
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Associates [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 d, IAS 27 16 b, IAS 27 17 b
ifrs-full	Entity's total for associates [member]	member	IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IAS 27 17 b
ifrs-full	Associates [member]	member	IAS 24 19 d, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J a, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Aggregated individually immaterial associates [member]	member	IFRS 12 21 c ii, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	In accordance with IFRS 9 [member]	member	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]	abstract	
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IFRS 12 B16 c, Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 91 a
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X, duration, credit	IAS 1 91 b, Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Disclosure of information about overlay approach for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Disclosure of information about overlay approach for joint ventures [abstract]	abstract	
ifrs-full	Disclosure of information about overlay approach for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Joint ventures [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
ifrs-full	Entity's total for joint ventures [member]	member	Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J a, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b
ifrs-full	Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Disclosure of information about overlay approach for joint ventures [line items]	abstract	
ifrs-full	Statement that insurer is applying overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L a

ifrs-full	Description of basis for designating financial assets for overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L c
ifrs-full	Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	string	Effective on first application of IFRS 9 IFRS 4 39L c
ifrs-full	Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L d
ifrs-full	Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L d i
ifrs-full	Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L d ii
ifrs-full	Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f i
ifrs-full	Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f ii
ifrs-full	Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
ifrs-full	Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
ifrs-full	Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]	abstract	
ifrs-full	Disclosure of financial assets to which overlay approach is applied for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Joint ventures [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
ifrs-full	Entity's total for joint ventures [member]	member	Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J a, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b
ifrs-full	Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 42I, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]	abstract	
ifrs-full	Financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39L b
ifrs-full	Share of financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]	abstract	
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
ifrs-full	Joint ventures [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
ifrs-full	Entity's total for joint ventures [member]	member	Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J a, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b
ifrs-full	Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39L e

ifrs-full	In accordance with IFRS 9 [member]	member	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	abstract	
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IFRS 12 B16 c, Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 91 a
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X, duration, credit	IAS 1 91 b, Effective on first application of IFRS 9 IFRS 4 39M b
ifrs-full	Disclosures about temporary exemption from IFRS 9 [abstract]	abstract	
ifrs-full	Statement that insurer is applying temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39C
ifrs-full	Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39C
ifrs-full	Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	string	Expiry date 2021-01-01 IFRS 4 39C a
ifrs-full	Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39C a
ifrs-full	Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39C a
ifrs-full	Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Debt instruments issued that are included in insurer's regulatory capital	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Description of how insurer determined that it did not engage in significant activity unconnected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C b
ifrs-full	Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C c i
ifrs-full	Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	date	Expiry date 2021-01-01 IFRS 4 39C c ii
ifrs-full	Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C c iii
ifrs-full	Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C c iii
ifrs-full	Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39D a
ifrs-full	Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	date	Expiry date 2021-01-01 IFRS 4 39D b
ifrs-full	Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39D c
ifrs-full	Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39D c
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39E a
ifrs-full	Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39E a
ifrs-full	Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39E b
ifrs-full	Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39E b
ifrs-full	Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	string	Expiry date 2021-01-01 IFRS 4 39G
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39G b
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39G b
ifrs-full	Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	string	Expiry date 2021-01-01 IFRS 4 39H
ifrs-full	Statement that entity elected to use exemption that permits entity to retain accounting policies for financial instruments applied by associate or joint venture when applying equity method	string	Expiry date 2021-01-01 IFRS 4 39I
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	text block	Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]	abstract	
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [table]	table	Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	External credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 IG20C

ifrs-full	Entity's total for external credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	External credit grades [member]	member	Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	Internal credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Entity's total for internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 4 39G a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M
ifrs-full	Internal credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line items]	abstract	
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	Disclosure of information about temporary exemption from IFRS 9 for associates [text block]	text block	Expiry date 2021-01-01 IFRS 4 39J
ifrs-full	Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]	abstract	
ifrs-full	Disclosure of information about temporary exemption from IFRS 9 for associates [table]	table	Expiry date 2021-01-01 IFRS 4 39J
ifrs-full	Associates [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 d, IAS 27 16 b, IAS 27 17 b
ifrs-full	Entity's total for associates [member]	member	IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IAS 27 17 b
ifrs-full	Associates [member]	member	IAS 24 19 d, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J a, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Aggregated individually immaterial associates [member]	member	IFRS 12 21 c ii, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Disclosure of information about temporary exemption from IFRS 9 for associates [line items]	abstract	
ifrs-full	Statement that insurer is applying temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39C
ifrs-full	Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39C
ifrs-full	Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	string	Expiry date 2021-01-01 IFRS 4 39C a
ifrs-full	Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39C a
ifrs-full	Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39C a
ifrs-full	Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Debt instruments issued that are included in insurer's regulatory capital	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Description of how insurer determined that it did not engage in significant activity unconnected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C b
ifrs-full	Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C c i
ifrs-full	Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	date	Expiry date 2021-01-01 IFRS 4 39C c ii
ifrs-full	Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C c iii
ifrs-full	Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C c iii
ifrs-full	Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39D a
ifrs-full	Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	date	Expiry date 2021-01-01 IFRS 4 39D b
ifrs-full	Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39D c
ifrs-full	Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39D c
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39E a
ifrs-full	Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39E a
ifrs-full	Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39E b

ifrs-full	Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39E b
ifrs-full	Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	string	Expiry date 2021-01-01 IFRS 4 39G
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39G b
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39G b
ifrs-full	Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	string	Expiry date 2021-01-01 IFRS 4 39H
ifrs-full	Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of debt instruments issued that are included in insurer's regulatory capital	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text block]	text block	Expiry date 2021-01-01 IFRS 4 39J
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]	abstract	
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [table]	table	Expiry date 2021-01-01 IFRS 4 39J
ifrs-full	Associates [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 d, IAS 27 16 b, IAS 27 17 b
ifrs-full	Entity's total for associates [member]	member	IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IAS 27 17 b
ifrs-full	Associates [member]	member	IAS 24 19 d, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J a, IFRS 12 B4 d, IAS 27 17 b
ifrs-full	Aggregated individually immaterial associates [member]	member	IFRS 12 21 c ii, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	External credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 IG20C
ifrs-full	Entity's total for external credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	External credit grades [member]	member	Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	Internal credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Entity's total for internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 4 39G a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M
ifrs-full	Internal credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [line items]	abstract	
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Disclosure of information about temporary exemption from IFRS 9 for joint ventures [text block]	text block	Expiry date 2021-01-01 IFRS 4 39J

ifrs-full	Disclosure of information about temporary exemption from IFRS 9 for joint ventures [abstract]	abstract	
ifrs-full	Disclosure of information about temporary exemption from IFRS 9 for joint ventures [table]	table	Expiry date 2021-01-01 IFRS 4 39J
ifrs-full	Joint ventures [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
ifrs-full	Entity's total for joint ventures [member]	member	Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J a, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b
ifrs-full	Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Disclosure of information about temporary exemption from IFRS 9 for joint ventures [line items]	abstract	
ifrs-full	Statement that insurer is applying temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39C
ifrs-full	Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39C
ifrs-full	Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	string	Expiry date 2021-01-01 IFRS 4 39C a
ifrs-full	Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39C a
ifrs-full	Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39C a
ifrs-full	Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Debt instruments issued that are included in insurer's regulatory capital	X, instant, credit	Expiry date 2021-01-01 IFRS 4 20E c
ifrs-full	Description of how insurer determined that it did not engage in significant activity unconnected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C b
ifrs-full	Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C c i
ifrs-full	Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	date	Expiry date 2021-01-01 IFRS 4 39C c ii
ifrs-full	Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C c iii
ifrs-full	Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	string	Expiry date 2021-01-01 IFRS 4 39C c iii
ifrs-full	Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39D a
ifrs-full	Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	date	Expiry date 2021-01-01 IFRS 4 39D b
ifrs-full	Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39D c
ifrs-full	Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	string	Expiry date 2021-01-01 IFRS 4 39D c
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39E a
ifrs-full	Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39E a
ifrs-full	Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39E b
ifrs-full	Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39E b
ifrs-full	Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	string	Expiry date 2021-01-01 IFRS 4 39G
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39G b
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39G b
ifrs-full	Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	string	Expiry date 2021-01-01 IFRS 4 39H
ifrs-full	Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of debt instruments issued that are included in insurer's regulatory capital	X, instant, credit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39J b

ifrs-full	Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X, duration, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block]	text block	Expiry date 2021-01-01 IFRS 4 39J
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]	abstract	
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [table]	table	Expiry date 2021-01-01 IFRS 4 39J
ifrs-full	Joint ventures [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
ifrs-full	Entity's total for joint ventures [member]	member	Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IFRS 12 B4 b, IAS 27 17 b
ifrs-full	Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J a, Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 16 b
ifrs-full	Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
ifrs-full	External credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 IG20C
ifrs-full	Entity's total for external credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	External credit grades [member]	member	Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	Internal credit grades [axis]	axis	IFRS 7 35M, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Entity's total for internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 4 39G a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M
ifrs-full	Internal credit grades [member]	member	IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 36 c
ifrs-full	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [line items]	abstract	
ifrs-full	Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39G a
ifrs-full	Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X, instant, debit	Expiry date 2021-01-01 IFRS 4 39J b

[804.500] Notes - Insurance contracts (IFRS 17)

Prefix	Label	Type	References
ifrs-full	Disclosure of insurance contracts [text block]	text block	Effective 2021-01-01 IFRS 17 Disclosure, Expiry date 2021-01-01 IFRS 4 Disclosure
ifrs-full	Insurance service result [abstract]	abstract	
ifrs-full	Insurance revenue	X, duration, credit	Effective 2021-01-01 IAS 1 82 a ii, Effective 2021-01-01 IFRS 17 80 a, Effective 2021-01-01 IFRS 17 106
ifrs-full	Insurance service expenses from insurance contracts issued	X, duration, debit	Effective 2021-01-01 IFRS 17 80 a, Effective 2021-01-01 IAS 1 82 ab
ifrs-full	Income (expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]	abstract	
ifrs-full	Income from amounts recovered from reinsurer	X, duration, credit	Effective 2021-01-01 IFRS 17 86
ifrs-full	Expenses from allocation of premiums paid to reinsurer	X, duration, debit	Effective 2021-01-01 IFRS 17 86
ifrs-full	Net income (expenses) from reinsurance contracts held, other than finance income (expenses)	X, duration, credit	Effective 2021-01-01 IFRS 17 86, Effective 2021-01-01 IAS 1 82 ac
ifrs-full	Total insurance service result	X, duration, credit	Effective 2021-01-01 IFRS 17 80 a
ifrs-full	Additional information about insurance contracts [text block]	text block	Effective 2021-01-01 IFRS 17 94
ifrs-full	Description of criteria satisfied when using premium allocation approach	string	Effective 2021-01-01 IFRS 17 97 a

ifrs-full	Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	string	Effective 2021-01-01 IFRS 17 97 b
ifrs-full	Description of method to recognise insurance acquisition cash flows when using premium allocation approach	string	Effective 2021-01-01 IFRS 17 97 c
ifrs-full	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [text block]	text block	Effective 2021-01-01 IFRS 17 100
ifrs-full	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [abstract]	abstract	
ifrs-full	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [table]	table	Effective 2021-01-01 IFRS 17 100
ifrs-full	Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Disaggregation of insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a
ifrs-full	Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Insurance contracts by remaining coverage and incurred claims [axis]	axis	Effective 2021-01-01 IFRS 17 100
ifrs-full	Insurance contracts by remaining coverage and incurred claims [member]	member	Effective 2021-01-01 IFRS 17 100
ifrs-full	Net liabilities or assets for remaining coverage excluding loss component [member]	member	Effective 2021-01-01 IFRS 17 100 a
ifrs-full	Loss component [member]	member	Effective 2021-01-01 IFRS 17 100 b
ifrs-full	Liabilities for incurred claims [member]	member	Effective 2021-01-01 IFRS 17 100 c
ifrs-full	Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 101
ifrs-full	Insurance contracts by components [member]	member	Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 101
ifrs-full	Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17 100 c i, Effective 2021-01-01 IFRS 17 101 a
ifrs-full	Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17 107 a
ifrs-full	Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17 107 a
ifrs-full	Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17 107 a
ifrs-full	Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17 107 b
ifrs-full	Risk adjustment for non-financial risk [member]	member	Effective 2021-01-01 IFRS 17 100 c ii, Effective 2021-01-01 IFRS 17 101 b
ifrs-full	Contractual service margin [member]	member	Effective 2021-01-01 IFRS 17 107 d, Effective 2021-01-01 IFRS 17 101 c
ifrs-full	Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 114 a
ifrs-full	Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 114 b
ifrs-full	Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 114 c
ifrs-full	Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 107
ifrs-full	Insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109
ifrs-full	Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 100 c
ifrs-full	Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106
ifrs-full	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [line items]	abstract	
ifrs-full	Insurance contracts liability (asset) at beginning of period	X, instant, credit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Insurance contracts that are assets at beginning of period	X, instant, debit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Insurance contracts that are liabilities at beginning of period	X, instant, credit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]	abstract	
ifrs-full	Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]	abstract	
ifrs-full	Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]	abstract	

ifrs-full	Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 114 a
ifrs-full	Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 114 b
ifrs-full	Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 114 c
ifrs-full	Total increase (decrease) through insurance revenue, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 103 a
ifrs-full	Increase (decrease) through insurance service expenses, insurance contracts liability (asset) [abstract]	abstract	
ifrs-full	Increase (decrease) through incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 103 b i
ifrs-full	Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 103 b ii
ifrs-full	Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 c, Effective 2021-01-01 IFRS 17 103 b iii
ifrs-full	Increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 a, Effective 2021-01-01 IFRS 17 103 b iv
ifrs-full	Total increase (decrease) through insurance service expenses, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 103 b
ifrs-full	Increase (decrease) through investment components excluded from insurance revenue and insurance service expenses, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 103 c
ifrs-full	Total increase (decrease) through insurance service result, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 103, Effective 2021-01-01 IFRS 17 104
ifrs-full	Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]	abstract	
ifrs-full	Increase (decrease) through premiums received for insurance contracts issued, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a i
ifrs-full	Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a i
ifrs-full	Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a ii
ifrs-full	Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a iii
ifrs-full	Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a iii
ifrs-full	Total increase (decrease) through cash flows, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a
ifrs-full	Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts held, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 b
ifrs-full	Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 c
ifrs-full	Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 d
ifrs-full	Total increase (decrease) in insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 99
ifrs-full	Insurance contracts liability (asset) at end of period	X, instant, credit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Insurance contracts that are assets at end of period	X, instant, debit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Insurance contracts that are liabilities at end of period	X, instant, credit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Disclosure of reconciliation of changes in insurance contracts by components [text block]	text block	Effective 2021-01-01 IFRS 17 101
ifrs-full	Disclosure of reconciliation of changes in insurance contracts by components [abstract]	abstract	
ifrs-full	Disclosure of reconciliation of changes in insurance contracts by components [table]	table	Effective 2021-01-01 IFRS 17 101
ifrs-full	Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Disaggregation of insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a
ifrs-full	Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 101
ifrs-full	Insurance contracts by components [member]	member	Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 101
ifrs-full	Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17 100 c i, Effective 2021-01-01 IFRS 17 101 a
ifrs-full	Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17 107 a

ifrs-full	Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17 107 a
ifrs-full	Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17 107 a
ifrs-full	Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17 107 b
ifrs-full	Risk adjustment for non-financial risk [member]	member	Effective 2021-01-01 IFRS 17 107 c, Effective 2021-01-01 IFRS 17 100 c ii, Effective 2021-01-01 IFRS 17 101 b
ifrs-full	Contractual service margin [member]	member	Effective 2021-01-01 IFRS 17 107 d, Effective 2021-01-01 IFRS 17 101 c
ifrs-full	Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 114 a
ifrs-full	Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 114 b
ifrs-full	Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 114 c
ifrs-full	Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 107
ifrs-full	Insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109
ifrs-full	Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 100 c
ifrs-full	Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106
ifrs-full	Disclosure of reconciliation of changes in insurance contracts by components [line items]	abstract	
ifrs-full	Insurance contracts liability (asset) at beginning of period	X, instant, credit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Insurance contracts that are assets at beginning of period	X, instant, debit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Insurance contracts that are liabilities at beginning of period	X, instant, credit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Changes in insurance contracts for reconciliation by components [abstract]	abstract	
ifrs-full	Increase (decrease) through insurance service result for reconciliation by components, insurance contracts liability (asset) [abstract]	abstract	
ifrs-full	Increase (decrease) through changes that relate to future service, insurance contracts liability (asset) [abstract]	abstract	
ifrs-full	Increase (decrease) through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 a i
ifrs-full	Increase (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 a ii
ifrs-full	Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 a iii, Effective 2021-01-01 IFRS 17 107
ifrs-full	Total increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 a, Effective 2021-01-01 IFRS 17 103 b iv
ifrs-full	Increase (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]	abstract	
ifrs-full	Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 b i
ifrs-full	Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 b ii
ifrs-full	Increase (decrease) through experience adjustments, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 b iii
ifrs-full	Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 b
ifrs-full	Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 c, Effective 2021-01-01 IFRS 17 103 b iii
ifrs-full	Total increase (decrease) through insurance service result, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 103, Effective 2021-01-01 IFRS 17 104
ifrs-full	Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]	abstract	
ifrs-full	Increase (decrease) through premiums received for insurance contracts issued, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a i
ifrs-full	Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a i
ifrs-full	Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a ii
ifrs-full	Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a iii
ifrs-full	Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a iii
ifrs-full	Total increase (decrease) through cash flows, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 a
ifrs-full	Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts held, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 b
ifrs-full	Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 c
ifrs-full	Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 105 d

ifrs-full	Total increase (decrease) in insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 99
ifrs-full	Insurance contracts liability (asset) at end of period	X, instant, credit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Insurance contracts that are assets at end of period	X, instant, debit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Insurance contracts that are liabilities at end of period	X, instant, credit	Effective 2021-01-01 IFRS 17 99 b
ifrs-full	Disclosure of analysis of insurance revenue [text block]	text block	Effective 2021-01-01 IFRS 17 106
ifrs-full	Disclosure of analysis of insurance revenue [abstract]	abstract	
ifrs-full	Disclosure of analysis of insurance revenue [table]	table	Effective 2021-01-01 IFRS 17 106
ifrs-full	Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 107
ifrs-full	Insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109
ifrs-full	Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 100 c
ifrs-full	Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106
ifrs-full	Disclosure of analysis of insurance revenue [line items]	abstract	
ifrs-full	Insurance revenue [abstract]	abstract	
ifrs-full	Insurance revenue, amounts relating to changes in liability for remaining coverage [abstract]	abstract	
ifrs-full	Insurance revenue, insurance service expenses incurred during period measured at amounts expected at beginning of period	X, duration, credit	Effective 2021-01-01 IFRS 17 106 a i
ifrs-full	Insurance revenue, change in risk adjustment for non-financial risk	X, duration, credit	Effective 2021-01-01 IFRS 17 106 a ii
ifrs-full	Insurance revenue, contractual service margin recognised in profit or loss because of transfer of services	X, duration, credit	Effective 2021-01-01 IFRS 17 106 a iii
ifrs-full	Total insurance revenue, amounts relating to changes in liability for remaining coverage	X, duration, credit	Effective 2021-01-01 IFRS 17 106 a
ifrs-full	Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows	X, duration, credit	Effective 2021-01-01 IFRS 17 106 b
ifrs-full	Total insurance revenue	X, duration, credit	Effective 2021-01-01 IAS 1 82 a ii, Effective 2021-01-01 IFRS 17 80 a, Effective 2021-01-01 IFRS 17 106
ifrs-full	Disclosure of effect of insurance contracts initially recognised [text block]	text block	Effective 2021-01-01 IFRS 17 107
ifrs-full	Disclosure of effect of insurance contracts initially recognised [abstract]	abstract	
ifrs-full	Disclosure of effect of insurance contracts initially recognised [table]	table	Effective 2021-01-01 IFRS 17 107
ifrs-full	Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Disaggregation of insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a
ifrs-full	Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 101
ifrs-full	Insurance contracts by components [member]	member	Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 101
ifrs-full	Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17 100 c i, Effective 2021-01-01 IFRS 17 101 a
ifrs-full	Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17 107 a
ifrs-full	Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17 107 a
ifrs-full	Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17 107 a
ifrs-full	Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17 107 b
ifrs-full	Risk adjustment for non-financial risk [member]	member	Effective 2021-01-01 IFRS 17 100 c ii, Effective 2021-01-01 IFRS 17 101 b
ifrs-full	Contractual service margin [member]	member	Effective 2021-01-01 IFRS 17 107 d, Effective 2021-01-01 IFRS 17 101 c
ifrs-full	Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 114 a
ifrs-full	Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 114 b
ifrs-full	Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 114 c

ifrs-full	Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 107
ifrs-full	Insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109
ifrs-full	Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 100 c
ifrs-full	Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106
ifrs-full	Disclosure of effect of insurance contracts initially recognised [line items]	abstract	
ifrs-full	Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 104 a iii, Effective 2021-01-01 IFRS 17 107
ifrs-full	Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 108 a
ifrs-full	Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)	X, duration, credit	Effective 2021-01-01 IFRS 17 108 b
ifrs-full	Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]	text block	Effective 2021-01-01 IFRS 17 109
ifrs-full	Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]	abstract	
ifrs-full	Disclosure of information about expected recognition of contractual service margin in profit or loss [table]	table	Effective 2021-01-01 IFRS 17 109
ifrs-full	Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Disaggregation of insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a
ifrs-full	Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 107
ifrs-full	Insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 100 c, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106, Effective 2021-01-01 IFRS 17 109
ifrs-full	Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 100 c
ifrs-full	Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 101, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 106

ifrs-full	Disclosure of information about expected recognition of contractual service margin in profit or loss [line items]	abstract	
ifrs-full	Explanation of when entity expects to recognise remaining contractual service margin in profit or loss	string	Effective 2021-01-01 IFRS 17 109
ifrs-full	Contractual service margin	X, instant, credit	Effective 2021-01-01 IFRS 17 109
ifrs-full	Insurance finance income (expenses)	X, duration, credit	Effective 2021-01-01 IFRS 17 110
ifrs-full	Explanation of insurance finance income (expenses)	string	Effective 2021-01-01 IFRS 17 110
ifrs-full	Explanation of relationship between insurance finance income (expenses) and investment return on assets	string	Effective 2021-01-01 IFRS 17 110
ifrs-full	Description of composition of underlying items for contracts with direct participation features	string	Effective 2021-01-01 IFRS 17 111
ifrs-full	Fair value of underlying items for contracts with direct participation features	X, instant, debit	Effective 2021-01-01 IFRS 17 111
ifrs-full	Effect on adjustment to contractual service margin of choice not to adjust contractual service margin for some changes in fulfilment cash flows for contracts with direct participation features	X, duration, credit	Effective 2021-01-01 IFRS 17 112
ifrs-full	Description of reason why entity was required to change basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features	string	Effective 2021-01-01 IFRS 17 113 a
ifrs-full	Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [text block]	text block	Effective 2021-01-01 IFRS 17 113 b
ifrs-full	Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [abstract]	abstract	
ifrs-full	Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [table]	table	Effective 2021-01-01 IFRS 17 113 b
ifrs-full	Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	axis	Effective 2021-01-01 IFRS 17 113 b
ifrs-full	Currently stated [member]	member	IAS 8 28 f i, IAS 8 49 b i, IAS 1 20 d, IAS 8 29 c i, IAS 1 106 b, Effective 2021-01-01 IFRS 17 113 b
ifrs-full	Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [member]	member	Effective 2021-01-01 IFRS 17 113 b
ifrs-full	Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [line items]	abstract	
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Insurance contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income	X, instant, credit	Effective 2021-01-01 IFRS 17 113 c
ifrs-full	Explanation of how entity determined measurement of insurance contracts at transition date	string	Effective 2021-01-01 IFRS 17 115
ifrs-full	Reconciliation of reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied [abstract]	abstract	
ifrs-full	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 at beginning of period	X, instant, credit	Effective 2021-01-01 IFRS 17 116
ifrs-full	Increase (decrease) in 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	X, duration, credit	Effective 2021-01-01 IFRS 17 116
ifrs-full	Increase (decrease) through gains (losses) in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X, duration, credit	Effective 2021-01-01 IFRS 17 116
ifrs-full	Increase (decrease) through reclassification adjustments in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X, duration, credit	Effective 2021-01-01 IFRS 17 116
ifrs-full	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 at end of period	X, instant, credit	Effective 2021-01-01 IFRS 17 116
ifrs-full	Disclosure of significant judgements and changes in judgements made in applying IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 117
ifrs-full	Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	string	Effective 2021-01-01 IFRS 17 117 a
ifrs-full	Description of changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	string	Effective 2021-01-01 IFRS 17 117 b
ifrs-full	Description of reasons for changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	string	Effective 2021-01-01 IFRS 17 117 b
ifrs-full	Description of types of contracts affected by changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	string	Effective 2021-01-01 IFRS 17 117 b
ifrs-full	Description of approach used to distinguish changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts without direct participation features	string	Effective 2021-01-01 IFRS 17 117 c i

ifrs-full	Description of approach used to determine risk adjustment for non-financial risk	string	Effective 2021-01-01 IFRS 17 117 c ii
ifrs-full	Description of approach used to determine discount rates	string	Effective 2021-01-01 IFRS 17 117 c iii
ifrs-full	Description of approach used to determine investment components	string	Effective 2021-01-01 IFRS 17 117 c iv
ifrs-full	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 117 a
ifrs-full	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]	abstract	
ifrs-full	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17 117 a
ifrs-full	Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17 117 a
ifrs-full	Methods used to measure contracts within scope of IFRS 17 [member]	member	Effective 2021-01-01 IFRS 17 117 a
ifrs-full	Inputs to methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17 117 a
ifrs-full	Inputs to methods used to measure contracts within scope of IFRS 17 [member]	member	Effective 2021-01-01 IFRS 17 117 a
ifrs-full	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items]	abstract	
ifrs-full	Input to method used to measure contracts within scope of IFRS 17	X, instant	Effective 2021-01-01 IFRS 17 117 a
ifrs-full	Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss	string	Effective 2021-01-01 IFRS 17 118
ifrs-full	Confidence level used to determine risk adjustment for non-financial risk	X, instant	Effective 2021-01-01 IFRS 17 119
ifrs-full	Description of technique other than confidence level technique used for determining risk adjustment for non-financial risk	string	Effective 2021-01-01 IFRS 17 119
ifrs-full	Confidence level corresponding to results of technique other than confidence level technique used for determining risk adjustment for non-financial risk	X, instant	Effective 2021-01-01 IFRS 17 119
ifrs-full	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block]	text block	Effective 2021-01-01 IFRS 17 120
ifrs-full	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]	abstract	
ifrs-full	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]	table	Effective 2021-01-01 IFRS 17 120
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Range [axis]	axis	IFRS 7 7, IFRS 13 B6, IFRS 14 33 b, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 2 45 d
ifrs-full	Ranges [member]	member	IFRS 7 7, IFRS 14 33 b, IFRS 13 B6, IFRS 2 45 d, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Bottom of range [member]	member	IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 14 33 b, IFRS 2 45 d, IFRS 7 7
ifrs-full	Weighted average [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 13 B6, IFRS 13 IE63, Effective 2021-01-01 IFRS 17 120
ifrs-full	Top of range [member]	member	IFRS 14 33 b, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 13 IE63, IFRS 13 B6
ifrs-full	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]	abstract	
ifrs-full	Yield used to discount cash flows that do not vary based on returns on underlying items	X, instant	Effective 2021-01-01 IFRS 17 120
ifrs-full	Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period	string	Effective 2021-01-01 IFRS 17 123
ifrs-full	Disclosure of additional information representative of risk exposure arising from contracts within scope of IFRS 17 during period [text block]	text block	Effective 2021-01-01 IFRS 17 123
ifrs-full	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125

ifrs-full	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract]	abstract	
ifrs-full	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34
ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Insurance risk [member]	member	Effective 2021-01-01 IFRS 17 128 a i, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124
ifrs-full	Financial risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124
ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125
ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]	abstract	
ifrs-full	Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	string	Effective 2021-01-01 IFRS 17 124 a
ifrs-full	Description of objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 124 b
ifrs-full	Description of methods used to measure risks that arise from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 124 b
ifrs-full	Description of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	string	Effective 2021-01-01 IFRS 17 124 c
ifrs-full	Description of changes in objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 124 c
ifrs-full	Description of changes in methods used to measure risks that arise from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 124 c
ifrs-full	Summary quantitative information about exposure to risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 125 a
ifrs-full	Exposure to risk that arises from contracts within scope of IFRS 17	X, instant	Effective 2021-01-01 IFRS 17 125 a
ifrs-full	Information about effect of regulatory frameworks in which entity operates	string	Effective 2021-01-01 IFRS 17 126
ifrs-full	Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	string	Effective 2021-01-01 IFRS 17 126
ifrs-full	Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 127
ifrs-full	Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]	abstract	
ifrs-full	Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17 127
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34
ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Insurance risk [member]	member	Effective 2021-01-01 IFRS 17 128 a i, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124
ifrs-full	Financial risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124

ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125
ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Concentrations of risk [axis]	axis	Effective 2021-01-01 IFRS 17 127
ifrs-full	Concentrations of risk [member]	member	Effective 2021-01-01 IFRS 17 127
ifrs-full	Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	abstract	
ifrs-full	Description of how entity determines concentrations of risk that arises from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 127
ifrs-full	Description of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 127
ifrs-full	Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 128 a
ifrs-full	Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [abstract]	abstract	
ifrs-full	Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17 128 a
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34
ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Insurance risk [member]	member	Effective 2021-01-01 IFRS 17 128 a i, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124
ifrs-full	Financial risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 124
ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125
ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Risk exposures [axis]	axis	Effective 2021-01-01 IFRS 17 128 a
ifrs-full	Risk exposures [member]	member	Effective 2021-01-01 IFRS 17 128 a
ifrs-full	Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [line items]	abstract	
ifrs-full	Percentage of reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	X, instant	Effective 2021-01-01 IFRS 17 128 a
ifrs-full	Increase (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	X, duration, credit	Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 128 a i
ifrs-full	Increase (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X, duration, credit	Effective 2021-01-01 IFRS 17 128 a i

ifrs-full	Increase (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	X, instant, credit	Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 128 a i
ifrs-full	Increase (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X, instant, credit	Effective 2021-01-01 IFRS 17 128 a i
ifrs-full	Percentage of reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	X, instant	Effective 2021-01-01 IFRS 17 128 a
ifrs-full	Increase (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	X, duration, credit	Effective 2021-01-01 IFRS 17 128 a i, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Increase (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X, duration, credit	Effective 2021-01-01 IFRS 17 128 a i
ifrs-full	Increase (decrease) in equity due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	X, instant, credit	Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 128 a i
ifrs-full	Increase (decrease) in equity due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X, instant, credit	Effective 2021-01-01 IFRS 17 128 a i
ifrs-full	Explanation of relationship between sensitivities to changes in risk exposures arising from insurance contracts and from financial assets held	string	Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Description of methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 128 b
ifrs-full	Description of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 128 c
ifrs-full	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 128 c
ifrs-full	Disclosure of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 129
ifrs-full	Explanation of method, main parameters and assumptions underlying information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 129 a
ifrs-full	Explanation of objective of method used and limitations that may result in information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17	string	Effective 2021-01-01 IFRS 17 129 b
ifrs-full	Disclosure of actual claims compared with previous estimates [text block]	text block	Effective 2021-01-01 IFRS 17 130, Expiry date 2021-01-01 IFRS 4 39 c iii
ifrs-full	Disclosure of actual claims compared with previous estimates [abstract]	abstract	
ifrs-full	Disclosure of actual claims compared with previous estimates [table]	table	Effective 2021-01-01 IFRS 17 130
ifrs-full	Years of insurance claim [axis]	axis	Effective 2021-01-01 IFRS 17 130
ifrs-full	All years of insurance claim [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	One year before reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Two years before reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Three years before reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Four years before reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Five years before reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Six years before reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Seven years before reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Eight years before reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Nine years before reporting year [member]	member	Effective 2021-01-01 IFRS 17 130
ifrs-full	Disclosure of actual claims compared with previous estimates [line items]	abstract	
ifrs-full	Estimate of undiscounted claims that arise from contracts within scope of IFRS 17	X, instant, credit	Effective 2021-01-01 IFRS 17 130
ifrs-full	Actual claims that arise from contracts within scope of IFRS 17	X, instant, debit	Effective 2021-01-01 IFRS 17 130
ifrs-full	Liabilities for incurred claims that arise from contracts within scope of IFRS 17	X, instant, credit	Effective 2021-01-01 IFRS 17 130
ifrs-full	Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 131
ifrs-full	Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [abstract]	abstract	
ifrs-full	Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17 131
ifrs-full	Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Disaggregation of insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a
ifrs-full	Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [line items]	abstract	
ifrs-full	Maximum exposure to credit risk that arises from contracts within scope of IFRS 17	X, instant	Effective 2021-01-01 IFRS 17 131 a

ifrs-full	Information about credit quality of reinsurance contracts held that are assets	string	Effective 2021-01-01 IFRS 17 131 b
ifrs-full	Description of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	string	Effective 2021-01-01 IFRS 17 132 a
ifrs-full	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]	abstract	
ifrs-full	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Maturity [axis]	axis	Effective 2021-01-01 IFRS 17 109, IFRS 7 23B a, IFRS 16 94, Effective 2021-01-01 IFRS 17 120, IFRS 16 97, IFRS 7 42E e, IAS 1 61, IFRS 15 120 b i, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11
ifrs-full	Aggregated time bands [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 7 B35, IFRS 15 120 b i, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 109, IFRS 16 97
ifrs-full	Not later than one year [member]	member	Effective 2021-01-01 IFRS 17 132 b, IAS 1 61 a, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, IFRS 7 B11
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97
ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than five years [member]	member	IFRS 16 97, IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94
ifrs-full	Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Disaggregation of insurance contracts [member]	member	Effective 2021-01-01 IFRS 17 109, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a
ifrs-full	Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17 98, Effective 2021-01-01 IFRS 17 107, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 131 a, Effective 2021-01-01 IFRS 17 109
ifrs-full	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]	abstract	
ifrs-full	Remaining contractual undiscounted cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	X, instant, credit	Effective 2021-01-01 IFRS 17 132 b i
ifrs-full	Estimates of present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	X, instant, credit	Effective 2021-01-01 IFRS 17 132 b ii
ifrs-full	Amounts payable on demand that arise from contracts within scope of IFRS 17	X, instant, credit	Effective 2021-01-01 IFRS 17 132 c
ifrs-full	Explanation of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and carrying amount of related groups of contracts	string	Effective 2021-01-01 IFRS 17 132 c
ifrs-full	Identification of unadjusted comparative information	string	IAS 38 130I, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 16 80A, IFRS 11 C13B, IAS 27 18I
ifrs-full	Statement that unadjusted comparative information has been prepared on different basis	string	IAS 38 130I, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IFRS 10 C6B, IAS 27 18I, IFRS 11 C13B
ifrs-full	Explanation of basis of preparation of unadjusted comparative information	string	IFRS 11 C13B, IAS 38 130I, IAS 16 80A, IFRS 10 C6B, Effective 2021-01-01 IFRS 17 C27, IAS 27 18I
ifrs-full	Statement that entity does not disclose previously unpublished information about claims development that occurred earlier than five years before end of annual reporting period in which it first applies IFRS 17	string	Effective 2021-01-01 IFRS 17 C28
ifrs-full	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17 C32
ifrs-full	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [abstract]	abstract	
ifrs-full	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17 C32
ifrs-full	Classes of financial assets [axis]	axis	IFRS 7 6, IFRS 7 42I, IFRS 9 7.2.34, Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b

ifrs-full	Financial assets, class [member]	member	IFRS 7 6, IFRS 9 7.2.34, IFRS 7 421, Effective on first application of IFRS 9 IFRS 4 39L b, Effective 2021-01-01 IFRS 17 C32
ifrs-full	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [line items]	abstract	
ifrs-full	Description of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17	string	Effective 2021-01-01 IFRS 17 C32 a
ifrs-full	Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation	string	Effective 2021-01-01 IFRS 17 C32 b i
ifrs-full	Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount immediately before redesignation	X, instant, debit	Effective 2021-01-01 IFRS 17 C32 b i
ifrs-full	Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category after redesignation	string	Effective 2021-01-01 IFRS 17 C32 b ii
ifrs-full	Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after redesignation	X, instant, debit	Effective 2021-01-01 IFRS 17 C32 b ii
ifrs-full	Financial assets that were designated as measured at fair value through profit or loss before application of IFRS 17 that are no longer so designated	X, instant, debit	Effective 2021-01-01 IFRS 17 C32 c
ifrs-full	Information on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17	string	Effective 2021-01-01 IFRS 17 C33 a
ifrs-full	Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss at date of initial application of IFRS 17	string	Effective 2021-01-01 IFRS 17 C33 b
ifrs-full	Explanation of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2A(a) of IFRS 9 at date of initial application of IFRS 17	string	Effective 2021-01-01 IFRS 17 C33 c

[804.600] Notes - Earnings per share

Prefix	Label	Type	References
ifrs-full	Disclosure of earnings per share [text block]	text block	IAS 33 Disclosure
ifrs-full	Basic earnings per share [abstract]	abstract	
ifrs-full	Basic earnings (loss) per share from continuing operations	X, duration	IAS 33 66
ifrs-full	Basic earnings (loss) per share from discontinued operations	X, duration	IAS 33 68
ifrs-full	Total basic earnings (loss) per share	X, duration	IAS 33 66
ifrs-full	Diluted earnings per share [abstract]	abstract	
ifrs-full	Diluted earnings (loss) per share from continuing operations	X, duration	IAS 33 66
ifrs-full	Diluted earnings (loss) per share from discontinued operations	X, duration	IAS 33 68
ifrs-full	Total diluted earnings (loss) per share	X, duration	IAS 33 66
ifrs-full	Profit (loss), attributable to ordinary equity holders of parent entity [abstract]	abstract	
ifrs-full	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	X, duration, credit	IAS 33 70 a
ifrs-full	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	X, duration, credit	IAS 33 70 a
ifrs-full	Profit (loss), attributable to ordinary equity holders of parent entity	X, duration, credit	IAS 33 70 a
ifrs-full	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	X, duration, credit	IAS 33 70 a
ifrs-full	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	X, duration, credit	IAS 33 70 a
ifrs-full	Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	X, duration, credit	IAS 33 70 a
ifrs-full	Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]	abstract	
ifrs-full	Weighted average number of ordinary shares outstanding	X, duration	IAS 33 70 b
ifrs-full	Adjusted weighted average number of ordinary shares outstanding	X, duration	IAS 33 70 b
ifrs-full	Increase (decrease) in number of ordinary shares issued	X, duration	IAS 1 112 c
ifrs-full	Explanation of adjustments of numerator to calculate basic earnings per share	string	IAS 33 70 a
ifrs-full	Adjustment to profit (loss) for preference share dividends	X, duration, debit	IAS 33 Example 12 Calculation and presentation of basic and diluted earnings per share (comprehensive example), IAS 33 70 a
ifrs-full	Explanation of adjustments of numerator to calculate diluted earnings per share	string	IAS 33 70 a
ifrs-full	Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	string	IAS 33 70 b
ifrs-full	Dilutive effect of convertible instruments on number of ordinary shares	X, duration	IAS 33 70 b
ifrs-full	Dilutive effect of share options on number of ordinary shares	X, duration	IAS 33 70 b
ifrs-full	Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	string	IAS 33 70 c
ifrs-full	Description of transactions after reporting period that significantly change number of ordinary shares outstanding	string	IAS 33 70 d
ifrs-full	Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	string	IAS 33 70 d

[804.700] Notes - Effects of changes in foreign exchange rates

Prefix	Label	Type	References
ifrs-full	Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 Disclosure
ifrs-full	Description of functional currency	string	IAS 21 53, IAS 21 57 c
ifrs-full	Description of presentation currency	string	IAS 21 53, IAS 1 51 d
ifrs-full	Description of reason why presentation currency is different from functional currency	string	IAS 21 53
ifrs-full	Description of reason for change in functional currency	string	IAS 21 54
ifrs-full	Description of currency in which supplementary information is displayed	string	IAS 21 57 b
ifrs-full	Description of methods of translation used to determine supplementary information	string	IAS 21 57 c
ifrs-full	Foreign exchange gain (loss)	X, duration, credit	IAS 21 52 a, IAS 7 A Statement of cash flows for an entity other than a financial institution
ifrs-full	Net foreign exchange gain	X, duration, credit	IAS 21 52 a
ifrs-full	Net foreign exchange loss	X, duration, debit	IAS 21 52 a
ifrs-full	Reserve of exchange differences on translation	X, instant, credit	IAS 21 52 b
ifrs-full	Foreign exchange rates [abstract]	abstract	
ifrs-full	Closing foreign exchange rate	X, instant	IAS 1 112 c
ifrs-full	Average foreign exchange rate	X, duration	IAS 1 112 c

[804.800] Notes - Cash flow statement

Prefix	Label	Type	References
ifrs-full	Disclosure of cash flow statement [text block]	text block	IAS 7 Presentation of a statement of cash flows
ifrs-full	Consideration paid (received)	X, duration, credit	IAS 7 40 a
ifrs-full	Portion of consideration paid (received) consisting of cash and cash equivalents	X, duration, credit	IAS 7 40 b
ifrs-full	Cash and cash equivalents in subsidiary or businesses acquired or disposed	X, duration, debit	IAS 7 40 c
ifrs-full	Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X, duration, debit	IAS 7 40 d
ifrs-full	Liabilities in subsidiary or businesses acquired or disposed	X, duration, credit	IAS 7 40 d
ifrs-full	Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7 46
ifrs-full	Cash and cash equivalents if different from statement of financial position [abstract]	abstract	
ifrs-full	Cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
ifrs-full	Bank overdrafts	X, instant, credit	IAS 7 45
ifrs-full	Cash and cash equivalents classified as part of disposal group held for sale	X, instant, debit	IAS 7 45
ifrs-full	Other differences to cash and cash equivalents in statement of cash flows	X, instant, credit	IAS 7 45
ifrs-full	Total cash and cash equivalents if different from statement of financial position	X, instant, debit	IAS 7 45
ifrs-full	Explanation of investing and financing transactions not requiring use of cash or cash equivalents	string	IAS 7 43
ifrs-full	Description of acquisition of assets by assuming directly related liabilities or means of finance lease	string	
ifrs-full	Description of acquisition of assets by assuming directly related liabilities or by means of lease	string	IAS 7 44 a
ifrs-full	Description of acquisition of entity by means of equity issue	string	IAS 7 44 b
ifrs-full	Description of conversion of debt to equity	string	IAS 7 44 c
ifrs-full	Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]	text block	IAS 7 44A
ifrs-full	Disclosure of reconciliation of liabilities arising from financing activities [text block]	text block	IAS 7 44D
ifrs-full	Disclosure of reconciliation of liabilities arising from financing activities [abstract]	abstract	
ifrs-full	Disclosure of reconciliation of liabilities arising from financing activities [table]	table	IAS 7 44D
ifrs-full	Liabilities arising from financing activities [axis]	axis	IAS 7 44D
ifrs-full	Liabilities arising from financing activities [member]	member	IAS 7 44D
ifrs-full	Long-term borrowings [member]	member	IAS 7 C Reconciliation of liabilities arising from financing activities, IAS 7 44C
ifrs-full	Short-term borrowings [member]	member	IAS 7 44C, IAS 7 C Reconciliation of liabilities arising from financing activities
ifrs-full	Lease liabilities [member]	member	IAS 7 C Reconciliation of liabilities arising from financing activities, IAS 7 44C
ifrs-full	Assets held to hedge liabilities arising from financing activities [member]	member	IAS 7 C Reconciliation of liabilities arising from financing activities, IAS 7 44C
ifrs-full	Disclosure of reconciliation of liabilities arising from financing activities [line items]	abstract	
ifrs-full	Liabilities arising from financing activities at beginning of period	X, instant, credit	IAS 7 44D
ifrs-full	Changes in liabilities arising from financing activities [abstract]	abstract	
ifrs-full	Increase (decrease) through financing cash flows, liabilities arising from financing activities	X, duration, credit	IAS 7 44B a
ifrs-full	Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	X, duration, credit	IAS 7 44B b
ifrs-full	Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	X, duration, credit	IAS 7 44B c
ifrs-full	Increase (decrease) through changes in fair values, liabilities arising from financing activities	X, duration, credit	IAS 7 44B d

ifrs-full	Increase through new leases, liabilities arising from financing activities	X, duration, credit	IAS 7 44B, IAS 7 A Statement of cash flows for an entity other than a financial institution
ifrs-full	Increase (decrease) through other changes, liabilities arising from financing activities	X, duration, credit	IAS 7 44B e
ifrs-full	Total increase (decrease) in liabilities arising from financing activities	X, duration, credit	IAS 7 44B
ifrs-full	Liabilities arising from financing activities at end of period	X, instant, credit	IAS 7 44D
ifrs-full	Cash and cash equivalents held by entity unavailable for use by group	X, instant, debit	IAS 7 48
ifrs-full	Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	string	IAS 7 48
ifrs-full	Disclosure of additional information about understanding financial position and liquidity of entity [text block]	text block	IAS 7 50
ifrs-full	Undrawn borrowing facilities	X, instant, credit	IAS 7 50 a
ifrs-full	Cash flows from (used in) increases in operating capacity	X, duration, debit	IAS 7 50 c
ifrs-full	Cash flows from (used in) maintaining operating capacity	X, duration, debit	IAS 7 50 c
ifrs-full	Income taxes paid (refund) [abstract]	abstract	
ifrs-full	Income taxes paid (refund), classified as operating activities	X, duration, credit	IAS 7 14 f, IAS 7 35
ifrs-full	Income taxes paid (refund), classified as investing activities	X, duration, credit	IAS 7 14 f, IAS 7 35
ifrs-full	Income taxes paid (refund), classified as financing activities	X, duration, credit	IAS 7 35, IAS 7 14 f
ifrs-full	Total income taxes paid (refund)	X, duration, credit	IAS 7 35

[804.900] Notes - Analysis of other comprehensive income by item

Prefix	Label	Type	References
ifrs-full	Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1 106A
ifrs-full	Disclosure of analysis of other comprehensive income by item [abstract]	abstract	
ifrs-full	Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1 106A
ifrs-full	Components of equity [axis]	axis	IAS 1 106
ifrs-full	Equity [member]	member	IAS 1 106
ifrs-full	Equity attributable to owners of parent [member]	member	IAS 1 106
ifrs-full	Issued capital [member]	member	IAS 1 106
cipc-ca	Empowerment share reserve [member]	member	
cipc-ca	Regulatory statutory credit risk [member]	member	
cipc-ca	IFRS 9 transitional adjustment [member]	member	
cipc-ca	IFRS 15 transitional adjustment [member]	member	
cipc-ca	Deferred tax on share based payment transaction [member]	member	
cipc-ca	Share buy back [member]	member	
cipc-ca	Transfer of vested equity options [member]	member	
cipc-ca	Unincorporated property partnerships capital reductions and contributions [member]	member	
ifrs-full	Share premium [member]	member	IAS 1 106
ifrs-full	Treasury shares [member]	member	IAS 1 106
ifrs-full	Other equity interest [member]	member	IAS 1 106
ifrs-full	Other reserves [member]	member	IAS 1 106, IAS 1 79 b
ifrs-full	Revaluation surplus [member]	member	IAS 1 108, IAS 16 39, IFRS 1 IG10
ifrs-full	Reserve of exchange differences on translation [member]	member	IAS 1 108, IAS 21 52 b
ifrs-full	Reserve of cash flow hedges [member]	member	IFRS 9 6.5.11, IAS 1 108
ifrs-full	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1 108
ifrs-full	Reserve of change in value of time value of options [member]	member	IFRS 9 6.5.15, IAS 1 108
ifrs-full	Reserve of change in value of forward elements of forward contracts [member]	member	IFRS 9 6.5.16, IAS 1 108
ifrs-full	Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1 108, IFRS 9 6.5.16
ifrs-full	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1 108
ifrs-full	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1 108
ifrs-full	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1 108
ifrs-full	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1 108
ifrs-full	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1 108
ifrs-full	Reserve of share-based payments [member]	member	IAS 1 108
ifrs-full	Reserve of remeasurements of defined benefit plans [member]	member	IAS 1 108
ifrs-full	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 38, IFRS 5 Example 12
cipc-ca	Amount recognised in other comprehensive income and accumulated in equity relating to disposal of subsidiaries [member]	member	
ifrs-full	Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1 108
ifrs-full	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1 108

ifrs-full	Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1 108, Expiry date 2021-01-01 IFRS 4 IG58
ifrs-full	Reserve for equalisation [member]	member	Expiry date 2021-01-01 IFRS 4 IG58, Expiry date 2021-01-01 IAS 1 108
ifrs-full	Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4 IG22 f, Expiry date 2021-01-01 IAS 1 108, Expiry date 2021-01-01 IFRS 4 34 b
ifrs-full	Retained earnings [member]	member	IAS 1 108, IAS 1 106
ifrs-full	Non-controlling interests [member]	member	IAS 1 106
ifrs-full	Types of risks [axis]	axis	IFRS 7 21C, Effective 2021-01-01 IFRS 17 128 a, Effective 2021-01-01 IFRS 17 124, IFRS 7 33, Effective 2021-01-01 IFRS 17 125, IFRS 7 34
ifrs-full	Risks [member]	member	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, Effective 2021-01-01 IFRS 17 124, IFRS 7 34, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125
ifrs-full	Credit risk [member]	member	Effective 2021-01-01 IFRS 17 127, IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125
ifrs-full	Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
ifrs-full	Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 125
ifrs-full	Currency risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
ifrs-full	Interest rate risk [member]	member	IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Other price risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127
ifrs-full	Equity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Commodity price risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Prepayment risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
ifrs-full	Disclosure of analysis of other comprehensive income by item [line items]	abstract	
ifrs-full	Other comprehensive income, net of tax, exchange differences on translation	X, duration, credit	IAS 1 91 a, IAS 1 7
ifrs-full	Other comprehensive income, net of tax, available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IAS 1 7, Expiry date 2021-01-01 IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, cash flow hedges	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Gains (losses) on cash flow hedges, net of tax	X, duration, credit	Expiry date 2021-01-01 IFRS 7 23 c, IAS 1 91 a, IFRS 7 24C b i, IFRS 7 24E a
ifrs-full	Reclassification adjustments on cash flow hedges, net of tax	X, duration, debit	IFRS 7 24E a, IAS 1 92, IFRS 7 24C b iv, Expiry date 2021-01-01 IFRS 7 23 d
ifrs-full	Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X, duration, debit	IFRS 7 24C b iv, IFRS 7 24E a
ifrs-full	Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X, duration, debit	IFRS 7 24E a, IFRS 7 24C b iv
ifrs-full	Reclassification 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	X, duration, debit	IFRS 7 24E a
ifrs-full	Other comprehensive income, net of tax, hedges of net investments in foreign operations	X, duration, credit	IFRS 9 6.5.13 a, IAS 39 102 a, IAS 1 91 a
ifrs-full	Gains (losses) on hedges of net investments in foreign operations, net of tax	X, duration, credit	IFRS 9 6.5.13 a, IAS 1 91 a, IFRS 7 24E a, IFRS 7 24C b i, IAS 39 102 a
ifrs-full	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X, duration, debit	IFRS 7 24E a, IFRS 7 24C b iv, IFRS 9 6.5.14, IAS 1 92, IAS 39 102
ifrs-full	Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X, duration, credit	IAS 1 91 a, IAS 1 7
ifrs-full	Other comprehensive income, net of tax, change in value of time value of options	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, change in value of time value of options that hedge transaction related hedged items	X, duration, credit	IFRS 7 24E b
ifrs-full	Other comprehensive income, net of tax, change in value of time value of options that hedge time-period related hedged items	X, duration, credit	IFRS 7 24E b
ifrs-full	Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items	X, duration, credit	IFRS 7 24E c
ifrs-full	Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items	X, duration, credit	IFRS 7 24E c
ifrs-full	Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X, duration, credit	IAS 1 91 a, IAS 1 7
ifrs-full	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items	X, duration, credit	IFRS 7 24E c

ifrs-full	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	X, duration, credit	IFRS 7 24E c
ifrs-full	Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, gains (losses) on revaluation	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X, duration, credit	IAS 1 7, IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X, duration, credit	IAS 1 91 a, IAS 1 7
ifrs-full	Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 7, Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IAS 1 91 a
ifrs-full	Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 91 a, Effective 2021-01-01 IAS 1 7, Effective 2021-01-01 IFRS 17 90
ifrs-full	Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X, duration, credit	Effective 2021-01-01 IFRS 17 82, Effective 2021-01-01 IFRS 17 90, Effective 2021-01-01 IAS 1 91 a, Effective 2021-01-01 IAS 1 7
ifrs-full	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IFRS 12 B16 c, Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 91 a

[805.000] Notes - Share capital, reserves and other equity interest

Prefix	Label	Type	References
ifrs-full	Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1 79
ifrs-full	Disclosure of classes of share capital [text block]	text block	IAS 1 79 a
ifrs-full	Disclosure of classes of share capital [abstract]	abstract	
ifrs-full	Disclosure of classes of share capital [table]	table	IAS 1 79 a
ifrs-full	Classes of share capital [axis]	axis	IAS 1 79 a
ifrs-full	Share capital [member]	member	IAS 1 79 a
ifrs-full	Ordinary shares [member]	member	IAS 1 79 a, IAS 33 66
ifrs-full	Preference shares [member]	member	IAS 1 79 a
ifrs-full	Disclosure of classes of share capital [line items]	abstract	
ifrs-full	Number of shares authorised	X, instant	IAS 1 79 a i
ifrs-full	Number of shares issued [abstract]	abstract	
ifrs-full	Number of shares issued and fully paid	X, instant	IAS 1 79 a ii
ifrs-full	Number of shares issued but not fully paid	X, instant	IAS 1 79 a ii
ifrs-full	Total number of shares issued	X, instant	IAS 1 106 d
ifrs-full	Par value per share	X, instant	IAS 1 79 a iii
ifrs-full	Explanation of fact that shares have no par value	string	IAS 1 79 a iii
ifrs-full	Reconciliation of number of shares outstanding [abstract]	abstract	
ifrs-full	Number of shares outstanding at beginning of period	X, instant	IAS 1 79 a iv
ifrs-full	Changes in number of shares outstanding [abstract]	abstract	
ifrs-full	Total increase (decrease) in number of shares outstanding	X, duration	IAS 1 79 a iv
ifrs-full	Number of shares outstanding at end of period	X, instant	IAS 1 79 a iv
ifrs-full	Rights, preferences and restrictions attaching to class of share capital	string	IAS 1 79 a v
ifrs-full	Number of shares in entity held by entity or by its subsidiaries or associates	X, instant	IAS 1 79 a vi
ifrs-full	Number of shares reserved for issue under options and contracts for sale of shares	X, instant	IAS 1 79 a vii
ifrs-full	Description of terms of shares reserved for issue under options and contracts for sale of shares	string	IAS 1 79 a vii
ifrs-full	Disclosure of reserves within equity [text block]	text block	IAS 1 79 b
ifrs-full	Disclosure of reserves within equity [abstract]	abstract	
ifrs-full	Disclosure of reserves within equity [table]	table	IAS 1 79 b
ifrs-full	Reserves within equity [axis]	axis	IAS 1 79 b
ifrs-full	Other reserves [member]	member	IAS 1 106, IAS 1 79 b
ifrs-full	Revaluation surplus [member]	member	IAS 1 108, IAS 16 39, IFRS 1 IG10
ifrs-full	Reserve of exchange differences on translation [member]	member	IAS 1 108, IAS 21 52 b
ifrs-full	Reserve of cash flow hedges [member]	member	IFRS 9 6.5.11, IAS 1 108
ifrs-full	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1 108
ifrs-full	Reserve of change in value of time value of options [member]	member	IFRS 9 6.5.15, IAS 1 108
ifrs-full	Reserve of change in value of forward elements of forward contracts [member]	member	IFRS 9 6.5.16, IAS 1 108
ifrs-full	Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1 108, IFRS 9 6.5.16
ifrs-full	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1 108
ifrs-full	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1 108

ifrs-full	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1 108
ifrs-full	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1 108
ifrs-full	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1 108
ifrs-full	Reserve of share-based payments [member]	member	IAS 1 108
ifrs-full	Reserve of remeasurements of defined benefit plans [member]	member	IAS 1 108
ifrs-full	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 38, IFRS 5 Example 12
cipc-ca	Amount recognised in other comprehensive income and accumulated in equity relating to disposal of subsidiaries [member]	member	
ifrs-full	Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1 108
ifrs-full	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1 108
ifrs-full	Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1 108, Expiry date 2021-01-01 IFRS 4 IG58
ifrs-full	Reserve for equalisation [member]	member	Expiry date 2021-01-01 IFRS 4 IG58, Expiry date 2021-01-01 IAS 1 108
ifrs-full	Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4 IG22 f, Expiry date 2021-01-01 IAS 1 108, Expiry date 2021-01-01 IFRS 4 34 b
ifrs-full	Disclosure of reserves within equity [line items]	abstract	
ifrs-full	Description of nature and purpose of reserves within equity	string	IAS 1 79 b
ifrs-full	Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	string	IAS 1 80
ifrs-full	Summary quantitative data about puttable financial instruments classified as equity instruments	string	IAS 1 136A a
ifrs-full	Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	string	IAS 1 136A b
ifrs-full	Expected cash outflow on redemption or repurchase of puttable financial instruments	X, duration, credit	IAS 1 136A c
ifrs-full	Information about how expected cash outflow on redemption or repurchase was determined	string	IAS 1 136A d

[805.100] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds

Prefix	Label	Type	References
ifrs-full	Disclosure of interest in funds [text block]	text block	IFRIC 5 Consensus
ifrs-full	Description of nature of interest in funds	string	
ifrs-full	Description of restrictions on access to assets in funds	string	IFRIC 5 11

[805.200] Notes - Members' shares in co-operative entities and similar instruments

Prefix	Label	Type	References
ifrs-full	Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]	text block	IFRIC 2 Disclosure
ifrs-full	Transfer between financial liabilities and equity attributable to change in redemption prohibition	X, duration	IFRIC 2 13
ifrs-full	Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition	string	IFRIC 2 13

[805.300] Notes - Operating segments

Prefix	Label	Type	References
ifrs-full	Disclosure of entity's operating segments [text block]	text block	IFRS 8 Disclosure
ifrs-full	Description of factors used to identify entity's reportable segments	string	IFRS 8 22 a
ifrs-full	Description of judgements made by management in applying aggregation criteria for operating segments	string	IFRS 8 22 aa
ifrs-full	Description of types of products and services from which each reportable segment derives its revenues	string	IFRS 8 22 b
ifrs-full	Description of sources of revenue for all other segments	string	IFRS 8 16
ifrs-full	Description of basis of accounting for transactions between reportable segments	string	IFRS 8 27 a
ifrs-full	Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations	string	IFRS 8 27 b
ifrs-full	Description of nature of differences between measurements of reportable segments' assets and entity's assets	string	IFRS 8 27 c
ifrs-full	Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	string	IFRS 8 27 d

ifrs-full	Description 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	string	IFRS 8 27 e
ifrs-full	Description of nature and effect of any asymmetrical allocations to reportable segments	string	IFRS 8 27 f
ifrs-full	Disclosure of operating segments [text block]	text block	IFRS 8 23
ifrs-full	Disclosure of operating segments [abstract]	abstract	
ifrs-full	Disclosure of operating segments [table]	table	IFRS 8 23
ifrs-full	Segment consolidation items [axis]	axis	IFRS 8 23
ifrs-full	Entity's total for segment consolidation items [member]	member	IFRS 8 28
ifrs-full	Operating segments [member]	member	IFRS 8 28
ifrs-full	Material reconciling items [member]	member	IFRS 8 28
ifrs-full	Elimination of intersegment amounts [member]	member	IFRS 8 IG4, IFRS 8 28
ifrs-full	Unallocated amounts [member]	member	IFRS 8 28, IFRS 8 IG4
ifrs-full	Segments [axis]	axis	IFRS 8 23, IAS 19 138 d, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii
ifrs-full	Segments [member]	member	IAS 36 130 d ii, IFRS 15 115, IFRS 8 28, Effective 2021-01-01 IFRS 17 96 c, IAS 19 138 d
ifrs-full	Reportable segments [member]	member	IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115
ifrs-full	All other segments [member]	member	IFRS 15 115, IFRS 8 16
ifrs-full	Disclosure of operating segments [line items]	abstract	
ifrs-full	Revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Interest income	X, duration, credit	IFRS 12 B13 e, IFRS 8 28 e, IAS 1 112 c, IFRS 8 23 c
ifrs-full	Interest expense	X, duration, debit	IFRS 8 28 e, IFRS 12 B13 f, IFRS 8 23 d
ifrs-full	Interest income (expense)	X, duration, credit	IFRS 8 23, IAS 1 85, IFRS 8 28 e
ifrs-full	Depreciation and amortisation expense	X, duration, debit	IFRS 8 23 e, IAS 1 102, IAS 1 104, IAS 1 99, IFRS 8 28 e, IFRS 12 B13 d
ifrs-full	Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
ifrs-full	Tax expense (income)	X, duration, debit	IAS 12 81 c ii, IAS 1 82 d, IAS 26 35 b viii, IFRS 12 B13 g, IFRS 8 23 h, IAS 12 79, IAS 12 81 c i
ifrs-full	Other material non-cash items	X, duration, debit	IFRS 8 23 i, IFRS 8 28 e
ifrs-full	Profit (loss) before tax	X, duration, credit	IAS 1 103, IFRS 8 28 b, IFRS 8 23, IAS 1 102, IFRS 5 33 b i
ifrs-full	Profit (loss) from continuing operations	X, duration, credit	IFRS 8 28 b, IAS 1 81A a, IFRS 8 23, IFRS 12 B12 b vi
ifrs-full	Profit (loss)	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, Effective 2021-01-01 IFRS 17 113 b, IFRS 8 23, IFRS 1 32 a ii, IAS 7 18 b, IFRS 1 24 b, IFRS 12 B10 b, IAS 1 106 d i, Effective on first application of IFRS 9 IFRS 4 39L e
ifrs-full	Assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 8 23, IAS 1 55, IFRS 13 93 a, IFRS 8 28 c
ifrs-full	Investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
ifrs-full	Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts	X, duration, debit	IFRS 8 24 b, IFRS 8 28 e
ifrs-full	Liabilities	X, instant, credit	IFRS 8 23, IFRS 8 28 d, IFRS 13 93 a, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 13 93 b, IFRS 13 93 e
ifrs-full	Impairment loss recognised in profit or loss	X, duration, debit	IAS 36 129 a, IAS 36 126 a
ifrs-full	Reversal of impairment loss recognised in profit or loss	X, duration, credit	IAS 36 126 b, IAS 36 129 b
ifrs-full	Impairment loss recognised in other comprehensive income	X, duration, debit	IAS 36 126 c, IAS 36 129 a
ifrs-full	Reversal of impairment loss recognised in other comprehensive income	X, duration, credit	IAS 36 129 b, IAS 36 126 d
ifrs-full	Net cash flows from (used in) operating activities	X, duration	IAS 7 50 d, IAS 7 10
ifrs-full	Net cash flows from (used in) investing activities	X, duration, debit	IAS 7 10, IAS 7 50 d
ifrs-full	Net cash flows from (used in) financing activities	X, duration, debit	IAS 7 50 d, IAS 7 10
ifrs-full	Description of material reconciling items	string	IFRS 8 28
ifrs-full	Disclosure of products and services [text block]	text block	IFRS 8 32
ifrs-full	Disclosure of products and services [abstract]	abstract	
ifrs-full	Disclosure of products and services [table]	table	IFRS 8 32
ifrs-full	Products and services [axis]	axis	IFRS 15 B89 a, IFRS 8 32
ifrs-full	Products and services [member]	member	IFRS 8 32, IFRS 15 B89 a
ifrs-full	Disclosure of products and services [line items]	abstract	
ifrs-full	Revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Disclosure of geographical areas [text block]	text block	IFRS 8 33

ifrs-full	Disclosure of geographical areas [abstract]	abstract	
ifrs-full	Disclosure of geographical areas [table]	table	IFRS 8 33
ifrs-full	Geographical areas [axis]	axis	IFRS 15 B89 b, IAS 19 138 a, IFRS 8 33, Effective 2021-01-01 IFRS 17 96 b
ifrs-full	Geographical areas [member]	member	Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b, IFRS 8 33, IAS 19 138 a
ifrs-full	Country of domicile [member]	member	IFRS 8 33 b, IFRS 8 33 a
ifrs-full	Foreign countries [member]	member	IFRS 8 33 b, IFRS 8 33 a
ifrs-full	Disclosure of geographical areas [line items]	abstract	
ifrs-full	Revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	X, instant, debit	IFRS 8 33 b
ifrs-full	Disclosure of major customers [text block]	text block	IFRS 8 34
ifrs-full	Disclosure of major customers [abstract]	abstract	
ifrs-full	Disclosure of major customers [table]	table	IFRS 8 34
ifrs-full	Major customers [axis]	axis	IFRS 8 34
ifrs-full	Customers [member]	member	IFRS 8 34
ifrs-full	Government [member]	member	IFRS 8 34
ifrs-full	Disclosure of major customers [line items]	abstract	
ifrs-full	Revenue	X, duration, credit	Companies Regulation, 2011 26(2), IAS 1 102, IFRS 8 32, IFRS 12 B12 b v, IFRS 5 33 b i, IFRS 8 28 a, IAS 1 103, IAS 1 82 a, IFRS 8 23 a, IFRS 8 33 a, IFRS 8 34, IFRS 12 B10 b
ifrs-full	Percentage of entity's revenue	X, duration	IFRS 8 34
ifrs-full	Information about major customers	string	IFRS 8 34
ifrs-full	Description of basis for attributing revenues from external customers to individual countries	string	IFRS 8 33 a
ifrs-full	Explanation of interest income reported net of interest expense	string	IFRS 8 23
ifrs-full	Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported	string	IFRS 8 33, IFRS 8 32

[805.400] Notes - Additional information

Prefix	Label	Type	References
ifrs-full	Disclosure of additional information [text block]	text block	IAS 1 112 c
ifrs-full	Capital commitments [abstract]	abstract	
ifrs-full	Contractual capital commitments	X, instant, credit	IAS 1 112 c
ifrs-full	Authorised capital commitments but not contracted for	X, instant, credit	IAS 1 112 c
ifrs-full	Total capital commitments	X, instant, credit	IAS 1 112 c
ifrs-full	Auditor's remuneration [abstract]	abstract	
ifrs-full	Auditor's remuneration for audit services	X, duration, debit	IAS 1 112 c
ifrs-full	Auditor's remuneration for tax services	X, duration, debit	IAS 1 112 c
ifrs-full	Auditor's remuneration for other services	X, duration, debit	IAS 1 112 c
ifrs-full	Total auditor's remuneration	X, duration, debit	IAS 1 112 c
ifrs-full	Number and average number of employees [abstract]	abstract	
ifrs-full	Number of employees	X, instant	IAS 1 112 c
ifrs-full	Average number of employees	X, duration	IAS 1 112 c
ifrs-full	Miscellaneous time bands [abstract]	abstract	
ifrs-full	On demand [member]	member	IAS 1 112 c
ifrs-full	Later than one month and not later than two months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N, IAS 1 112 c
ifrs-full	Later than one month and not later than six months [member]	member	IFRS 7 IG31A, IFRS 7 B11
ifrs-full	Later than two months and not later than three months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N, IAS 1 112 c
ifrs-full	Later than three months and not later than four months [member]	member	IAS 1 112 c
ifrs-full	Later than four months [member]	member	IAS 1 112 c
ifrs-full	Later than six months [member]	member	IAS 1 112 c
ifrs-full	Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c, IFRS 7 B11
ifrs-full	Later than two years and not later than three years [member]	member	IFRS 7 IG31A, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 B11, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 16 94, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IFRS 16 97

ifrs-full	Later than four years and not later than five years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
ifrs-full	Later than two years and not later than five years [member]	member	IAS 1 112 c
ifrs-full	Later than five years and not later than ten years [member]	member	IFRS 7 B11, IAS 1 112 c, IFRS 7 IG31A
ifrs-full	Later than three years [member]	member	IFRS 7 B11, IFRS 7 IG31A
ifrs-full	Later than ten years [member]	member	IFRS 7 IG31A, IAS 1 112 c, IFRS 7 B11

[850.100] Disclosures - Directors' report

Prefix	Label	Type	References
cipc-ca	Disclosure of directors' report [text block]	text block	Companies Act, No. 71 of 2008 30
cipc-ca	Summary of annual financial statements [text block]	text block	
cipc-ca	Basis of preparation of annual financial statements (specific to Directors' report) [text block]	text block	
cipc-ca	Disclosure of nature of business [text block]	text block	
cipc-ca	Disclosure of company results [text block]	text block	
cipc-ca	Disclosure of financial performance [text block]	text block	
cipc-ca	Disclosure of financial position [text block]	text block	
cipc-ca	Disclosure of capital expenditure [text block]	text block	
cipc-ca	Disclosure of subsidiaries, joint arrangements and associates [text block]	text block	
cipc-ca	Disclosure of business combinations (specific to Directors' report) [text block]	text block	
cipc-ca	Disclosure of stated capital [text block]	text block	
cipc-ca	Disclosure of special resolutions [text block]	text block	
cipc-ca	Disclosure of related party transactions [text block]	text block	
cipc-ca	Disclosure of shareholder spread [text block]	text block	
cipc-ca	Disclosure of dividend declaration [text block]	text block	
cipc-ca	Disclosure of directors [text block]	text block	
cipc-ca	Disclosure of loans or other financial assistance to directors [text block]	text block	Companies Act, No. 71 of 2008 45
cipc-ca	Disclosure of secretary [text block]	text block	
cipc-ca	Disclosure of directors' shareholdings [text block]	text block	
cipc-ca	Disclosure of borrowing powers [text block]	text block	
cipc-ca	Disclosure of going concern (specific to Directors' report) [text block]	text block	
cipc-ca	Disclosure of events after reporting date [text block]	text block	
cipc-ca	Disclosure of industry matters [text block]	text block	
cipc-ca	Disclosure of bond issue under Bond Exchange of South Africa Domestic Medium Term Note programme [text block]	text block	
cipc-ca	Disclosure of borrowings (specific to Directors' report) [text block]	text block	
cipc-ca	Disclosure of auditors [text block]	text block	
cipc-ca	Disclosure of annual general meeting [text block]	text block	
cipc-ca	Disclosure of domicile, country of incorporation and registered office [text block]	text block	
cipc-ca	Disclosure of holding company and ultimate holding company [text block]	text block	

[850.200] Disclosures - Directors' responsibility statement

Prefix	Label	Type	References
cipc-ca	Disclosure of directors' responsibility [text block]	text block	Companies Act, No. 71 of 2008 30(3)
cipc-ca	Directors' responsibility statement [text block]	text block	
cipc-ca	Disclosure of compliance with Companies Act [text block]	text block	
cipc-ca-enum	Disclosure of compliance with standard	enumeration	
cipc-ca	Disclosure of applied standard [text block]	text block	
cipc-ca	Disclosure of cash flow [text block]	text block	
cipc-ca	Disclosure of authorised director's approval of annual financial statements [text block]	text block	
cipc-ca	Name	string	
cipc-ca	Identity	X, duration	
cipc-ca	Passport no.	string	
cipc-ca	Date of approval of annual financial statements	date	
cipc-ca	Disclosure of assurance of internal risk control systems [text block]	text block	

[850.300] Disclosures - Company secretary's statement

Prefix	Label	Type	References
cipc-ca	Disclosure of company secretary's statement [text block]	text block	Companies Act, No. 71 of 2008 86; 87; 88; 89
cipc-ca	Details of company secretary [abstract]	abstract	
cipc-ca	Name	string	
cipc-ca	Identity	X, duration	
cipc-ca	Registration no.	registrationNumber	
cipc-ca	Tel.	string	
cipc-ca	E-mail	string	
cipc-ca	Business address	string	
cipc-ca	Postal address	string	

[850.410] Disclosures - Auditor's report

Prefix	Label	Type	References
cipc-ca	Disclosure of auditor's report [text block]	text block	International Standards of Auditing 230; 701, Companies Act, No. 71 of 2008 30
cipc-ca	Disclosure of auditor's responsibility [text block]	text block	
cipc-ca	Disclosure of auditor's opinion [text block]	text block	
cipc-ca	Disclosure of emphasis of matter and other matters [text block]	text block	International Standards of Auditing 706
cipc-ca	Disclosure of going concern and material uncertainty related to going concern [text block]	text block	
cipc-ca	Disclosure of auditor's approval of annual financial statements [text block]	text block	
cipc-ca	Date of auditor's approval of annual financial statements	date	
cipc-ca	Details of auditor [abstract]	abstract	
cipc-ca	Name	string	
cipc-ca	Practice number of auditor	string	
cipc-ca	Name of auditing company	string	
cipc-ca	Practice number of auditing company	string	
cipc-ca	Tel.	string	
cipc-ca	E-mail	string	
cipc-ca	Business address	string	
cipc-ca	Postal address	string	

[850.420] Disclosures - Independent reviewer's report

Prefix	Label	Type	References
cipc-ca	Disclosure of independent reviewer's report [text block]	text block	
cipc-ca	Disclosure of independent reviewer's responsibility [text block]	text block	
cipc-ca	Disclosure of independent reviewer's opinion [text block]	text block	
cipc-ca	Disclosure of independent reviewer's other matters [text block]	text block	
cipc-ca	Disclosure of independent reviewer's conclusion [text block]	text block	
cipc-ca	Basis for review opinion/conclusion	string	
cipc-ca	Scope of review	string	
cipc-ca	Introduction paragraph	string	
cipc-ca	Disclosure of other reports required by Companies Act [text block]	text block	
cipc-ca	Disclosure of independent reviewer's approval of annual financial statements [text block]	text block	
cipc-ca	Date of independent reviewer's approval of annual financial statements	date	
cipc-ca	Details of independent reviewer [abstract]	abstract	
cipc-ca	Name	string	
cipc-ca	Practice number of independent reviewer	string	
cipc-ca	Name of independent reviewer's company	string	
cipc-ca	Practice number of independent reviewer's company	string	
cipc-ca	Tel.	string	
cipc-ca	E-mail	string	
cipc-ca	Business address	string	
cipc-ca	Postal address	string	

[850.500] Disclosures - Directors' functions and remuneration

Prefix	Label	Type	References
cipc-ca	Disclosure of directors' remuneration [text block]	text block	Companies Act, No. 71 of 2008 30(4)(5) and (6)
cipc-ca	Directors' remuneration [abstract]	abstract	
cipc-ca	Directors' remuneration [table]	table	
cipc-ca	Director or prescribed officer identification [axis]	axis	
cipc-ca	Directors' remuneration [line items]	abstract	
cipc-ca	Name	string	
cipc-ca	Nationality	isoCountryCode	
cipc-ca	Identity	X, duration	
cipc-ca	Passport no.	string	
cipc-ca-enum	Status of director or prescribed officer	enumeration	
cipc-ca-enum	Executive or non-executive	enumeration	
cipc-ca	Member of social and ethics committee	boolean	
cipc-ca	Member of audit committee	boolean	
cipc-ca	Services to company	X, duration	
cipc-ca	Services to other group companies	X, duration	
cipc-ca	Services in connection with company or group companies' affairs	X, duration	
cipc-ca	Salary	X, duration	
cipc-ca	Bonuses and performance-related payments	X, duration	
cipc-ca	Other benefits and costs	X, duration	
cipc-ca	Expense allowances	X, duration	
cipc-ca	Contributions paid under any pension scheme	X, duration	
cipc-ca	Cash incentives	X, duration	
cipc-ca	Value of any option or right given	X, duration	
cipc-ca	Financial assistance for subscription of shares	X, duration	
cipc-ca	Loans given by company	X, duration	
cipc-ca	Fringe benefits [abstract]	abstract	
cipc-ca	Interest-free loans	X, duration	
cipc-ca	Other benefits	X, duration	
cipc-ca	Pensions paid or receivable	X, duration	
cipc-ca	Amounts paid or payable to pension scheme	X, duration	
cipc-ca	Compensation for loss of office	X, duration	
cipc-ca	Total remuneration	X, duration	
cipc-ca	Securities in company issued to director or prescribed officer [abstract]	abstract	
cipc-ca	Securities in company issued to director or prescribed officer [table]	table	
cipc-ca	Director or prescribed officer identification [axis]	axis	
cipc-ca	Securities in company issued to director or prescribed officer [line items]	abstract	
cipc-ca	Name of director or prescribed officer	string	
cipc-ca	Nationality of director or prescribed officer	isoCountryCode	
cipc-ca-enum	Status of director or prescribed officer	enumeration	
cipc-ca	Class of securities issued	string	
cipc-ca	Number of securities issued	X, duration	
cipc-ca	Consideration received for securities	X, duration	
cipc-ca	Disclosure of details of service contracts of current directors and prescribed officers in company [text block]	text block	

[850.600] Disclosures - Corporate governance

Prefix	Label	Type	References
cipc-ca	Disclosure of corporate governance [text block]	text block	
cipc-ca	Disclosure of compliance with King IV Code [text block]	text block	
cipc-ca	Disclosure of King IV Code principles application [text block]	text block	
cipc-ca	Disclosure of non-compliance with King IV Code [text block]	text block	
cipc-ca	Disclosure of boards and directors [text block]	text block	
cipc-ca	Disclosure of role and function of board [text block]	text block	
cipc-ca	Disclosure of board's composition [text block]	text block	
cipc-ca	Disclosure of board's appointment process [text block]	text block	
cipc-ca	Disclosure of director development [text block]	text block	
cipc-ca	Disclosure of performance assessment [text block]	text block	
cipc-ca	Disclosure of board committees [text block]	text block	

cipc-ca	Disclosure of group boards [text block]	text block	
cipc-ca	Disclosure of governance of company secretary position [text block]	text block	
cipc-ca	Disclosure of corporate citizenship [text block]	text block	
cipc-ca	Disclosure of remuneration committee [text block]	text block	
cipc-ca	Disclosure of audit committees [text block]	text block	Companies Act, No. 71 of 2008 94
cipc-ca	Disclosure of membership and resources of audit committee [text block]	text block	
cipc-ca	Disclosure of responsibilities of audit committee [text block]	text block	
cipc-ca	Disclosure of internal assurance providers [text block]	text block	
cipc-ca	Disclosure of external assurance providers [text block]	text block	
cipc-ca	Disclosure of audit committees reporting [text block]	text block	
cipc-ca	Disclosure of risk management [text block]	text block	
cipc-ca	Disclosure of responsibility for risk management [text block]	text block	
cipc-ca	Disclosure of risk assessment [text block]	text block	
cipc-ca	Disclosure of risk identification [text block]	text block	
cipc-ca	Disclosure of risk quantification and response [text block]	text block	
cipc-ca	Disclosure of assurance over risk management process [text block]	text block	
cipc-ca	Disclosure of key risks [text block]	text block	
cipc-ca	Disclosure of information technology committee [text block]	text block	
cipc-ca	Disclosure of internal audit [text block]	text block	
cipc-ca	Disclosure of need and role of internal audit [text block]	text block	
cipc-ca	Disclosure of internal audit's approach and plan [text block]	text block	
cipc-ca	Disclosure of internal audit's status in company [text block]	text block	
cipc-ca	Exemption by applying to Companies Tribunal	boolean	Companies Act, No. 71 of 2008 72 (43)
cipc-ca	Exemption reference number	string	
cipc-ca	Disclosure of social and ethics committee [text block]	text block	Companies Regulations, 2011 43
cipc-ca	Disclosure of integrated sustainability reporting [text block]	text block	
cipc-ca	Disclosure of transparency and accountability [text block]	text block	
cipc-ca	Disclosure of methods and timing of reporting [text block]	text block	
cipc-ca	Disclosure of compliance with laws, regulations, rules and standards [text block]	text block	
cipc-ca	Disclosure of managing stakeholder relationships [text block]	text block	
cipc-ca	Disclosure of dispute resolution [text block]	text block	
cipc-ca	Disclosure of fundamental and affected transactions [text block]	text block	
cipc-ca	Disclosure of acquisition or disposals committee [text block]	text block	

IFRS-SMES

[000.100] Annual return			
Prefix	Label	Type	References
cipc-ca	Annual return [abstract]	abstract	Companies Act, No. 71 of 2008 33
cipc-ca	Submission date	date	Companies Regulation, 2011 168
cipc-ca	Customer code	customerCode	Companies Regulation, 2011 168
ifrs-smes	Name of reporting entity or other means of identification	string	IFRS for SMEs 3.23 a
cipc-ca	Registration no.	registrationNumber	Companies Regulation, 2011 168
cipc-ca	Changes in Companies Registry [abstract]	abstract	
cipc-ca	Changes in registered office	boolean	
cipc-ca	Description of changes in registered office	string	
cipc-ca	Changes in location of records	boolean	
cipc-ca	Description of changes in location of records	string	
cipc-ca	Changes in directors	boolean	
cipc-ca	Description of changes in directors	string	
cipc-ca	Changes in company secretary	boolean	
cipc-ca	Description of changes in company secretary	string	
cipc-ca	Changes in auditors and audit committees	boolean	
cipc-ca	Description of changes in auditors and audit committees	string	
cipc-ca	Changes in financial year end	boolean	
cipc-ca	Description of changes in financial year end	string	
cipc-ca	Designated person responsible for compliance [abstract]	abstract	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Name	string	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Resident of South Africa	boolean	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Identity	X, duration	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Country of origin	isoCountryCode	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Passport no.	string	Companies Act, No. 71 of 2008 33(3) ; 24(5)

cipc-ca	Date of birth	date	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Registration no.	registrationNumber	Companies Act, No. 71 of 2008 33(3) ; 24(5)
cipc-ca	Company's public interest score [abstract]	abstract	Companies Regulation, 2011 26(2)
cipc-ca	Average number of employees	X, instant	Companies Regulation, 2011 26(2)
cipc-ca	Third party liabilities	X, instant	
cipc-ca	Turnover	X, duration	
cipc-ca	Maximum number of individuals with beneficial interest in securities of company, or members in case of non profit company	X, instant	Companies Regulation, 2011 26(2)
cipc-ca	Total score	X, instant	Companies Regulation, 2011 26(2)
cipc-ca	Annual Financial Statements independently compiled and reported on	boolean	
cipc-ca	Annual Financial Statements internally compiled	boolean	
cipc-ca	Annual Financial Statements audited	boolean	
cipc-ca	Date of audit of Annual Financial Statements	date	
cipc-ca	Annual financial statements pursuant to exemption	boolean	Co-operatives Act, 2005 55
cipc-ca	Date of independent review of Annual Financial Statement	date	
cipc-ca	Financial Accountability Supplement attached	boolean	
cipc-ca	Company contact information [abstract]	abstract	
cipc-ca	Postal address	string	
cipc-ca	Telephone number	string	
cipc-ca	Email address	string	
cipc-ca	Cell phone number	string	
cipc-ca	Website	string	
ifrs-smes	Principal place of business	string	IFRS for SMEs 3.24 a
ifrs-smes	Description of nature of entity's operations and principal activities	string	IFRS for SMEs 3.24 b
cipc-ca	Holding company	string	

[000.300] Annual statistical information (primary co-operatives only)

Prefix	Label	Type	References
cipc-ca	Annual statistical information [abstract]	abstract	
ifrs-smes	Name of reporting entity or other means of identification	string	IFRS for SMEs 3.24 a
cipc-ca	Number of female members	X, instant	
cipc-ca	Number of male members	X, instant	
cipc-ca	Number of members younger than 35 years	X, instant	
cipc-ca	Number of members 35 years and older	X, instant	
cipc-ca	Number of disabled persons who are members	X, instant	
cipc-ca	Number of Black members	X, instant	
cipc-ca	Number of members of other races	X, instant	
cipc-ca	Number of members who are not natural persons	X, instant	
cipc-ca	Size of co-operative [abstract]	abstract	
cipc-ca	Total number of members as at foundation date	X, instant	
cipc-ca	Total number of current members	X, instant	
cipc-ca	Number of persons employed by co-operative	X, instant	

[100.000] General information about financial statements

Prefix	Label	Type	References
ifrs-smes	Disclosure of general information about financial statements [text block]	text block	IFRS for SMEs 3 Identification of the financial statements
cipc-ca	Information about software [abstract]	abstract	
cipc-ca	Software name	string	
cipc-ca	Software version	string	
cipc-ca	Information about company [abstract]	abstract	
ifrs-smes	Name of reporting entity or other means of identification	string	IFRS for SMEs 3.23 a
cipc-ca	Full registered name	string	Companies Regulation, 2011 168
cipc-ca	Trade name	string	
cipc-ca-enum	Type of company	enumeration	
cipc-ca	Registration no.	registrationNumber	Companies Regulation, 2011 168
cipc-ca	Declaration of B-BBEE contributor level [abstract]	abstract	BEE Codes of Good Practice No 36928 4.5; 5.3.3
cipc-ca	Black ownership of entity	boolean	BEE Codes of Good Practice No 36928 4.5; 5.3.3

cipc-ca	Woman black ownership of entity	boolean	BEE Codes of Good Practice No 36928 4.5; 5.3.3
cipc-ca-enum	B-BBEE contributor level	enumeration	BEE Codes of Good Practice No 36928 4.5; 5.3.3
cipc-ca	Legal Entity Identifier	legalEntityIdentifier	
cipc-ca	Business address of company [abstract]	abstract	
cipc-ca	Street name	string	
cipc-ca	Postal code	string	
cipc-ca	City	string	
cipc-ca	Country	isoCountryCode	
cipc-ca	Postal address same as business address	boolean	
cipc-ca	Postal address of company [abstract]	abstract	
cipc-ca	Street name	string	
cipc-ca	Postal code	string	
cipc-ca	City	string	
cipc-ca	Country	isoCountryCode	
ifrs-smes	Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	string	IFRS for SMEs 3.23 a
ifrs-smes	Description of nature of financial statements	string	IFRS for SMEs 3.23 b, IFRS for SMEs 9.27 a, IFRS for SMEs 9.23 a, IFRS for SMEs 9.30 a
ifrs-smes	Date of end of reporting period	date	IFRS for SMEs 3.23 c
ifrs-smes	Period covered by financial statements	string	IFRS for SMEs 3.23 c
ifrs-smes	Description of presentation currency	string	IFRS for SMEs 3.23 d, IFRS for SMEs 30.26
ifrs-smes	Level of rounding used in financial statements	string	IFRS for SMEs 3.23 e
ifrs-smes	Disclosure of summary of significant accounting policies [text block]	text block	IFRS for SMEs 8.4 b
ifrs-smes	Disclosure of notes and other explanatory information [text block]	text block	IFRS for SMEs 3.17 e
cipc-ca	Date of publication of financial statements	date	Companies Act, No. 71 of 2008 29
cipc-ca-enum	Type of assurance	enumeration	Companies Act, No. 71 of 2008 29
cipc-ca-enum	Type of auditors' opinion	enumeration	
cipc-ca	Individual responsible for preparation or supervising preparation of financial statements [abstract]	abstract	Companies Act, No. 71 of 2008 29
cipc-ca	Name	string	Companies Act, No. 71 of 2008 29
cipc-ca-enum	Professional designation	enumeration	Companies Act, No. 71 of 2008 29
cipc-ca	Declaration of auditor's report presence	boolean	Companies Act, No. 71 of 2008 30
cipc-ca	Declaration of director's report presence	boolean	Companies Act, No. 71 of 2008 30
cipc-ca	Declaration of board's approval (AGM for co-operatives)	boolean	Companies Act, No. 71 of 2008 30
cipc-ca	Disclosure of reasons for failure of approval [text block]	text block	
cipc-ca	Disclosure of proposed actions to address situation of failure [text block]	text block	
cipc-ca	Disclosure of errors or misstatements made in financial statements [text block]	text block	
cipc-ca	Declaration of signature by authorised director	boolean	Companies Act, No. 71 of 2008 30
cipc-ca	Declaration of presentation of financial statement to first stakeholders meeting after board's approval	boolean	Companies Act, No. 71 of 2008 30
cipc-ca	Declaration of holding company and ultimate holding company	boolean	
cipc-ca	Declaration of company being regulated	boolean	
cipc-ca	Declaration of submitting list of persons who hold significant beneficial interests	boolean	
cipc-ca	Details of persons who hold significant beneficial interest [abstract]	abstract	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Details of persons who hold significant beneficial interest [table]	table	
cipc-ca	Person who hold significant beneficial interest identifier [axis]	axis	
cipc-ca	Details of person who hold significant beneficial interest [line items]	abstract	
cipc-ca	Name of person who hold significant beneficial interest	string	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca-enum	Class of securities held	enumeration	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Description of other class of securities held	string	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Number of securities held	X, instant	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Extent of beneficial interest	X, duration	Companies Act, No. 71 of 2008 56(7)(b)
cipc-ca	Shares offered to public	boolean	Companies Act, No. 71 of 2008 95
cipc-ca	Solvency and Liquidity tests satisfied	boolean	
cipc-ca-enum	Financial assistance for subscription of securities	enumeration	Companies Act, No. 71 of 2008 44
cipc-ca-enum	Loans granted or other financial assistance to directors	enumeration	Companies Act, No. 71 of 2008 45
cipc-ca-enum	Distributions to shareholders authorised by board	enumeration	Companies Act, No. 71 of 2008 46
cipc-ca-enum	Capitalization of shares	enumeration	Companies Act, No. 71 of 2008 47
cipc-ca-enum	Company or subsidiary acquiring company's shares	enumeration	Companies Act, No. 71 of 2008 48
cipc-ca-enum	Amalgamations or Mergers	enumeration	Companies Act, No. 71 of 2008 113

cipc-ca-enum	Transfer by company of money or other property other than own shares	enumeration	
cipc-ca-enum	Other reason	enumeration	
cipc-ca	Description of other reason	string	

[210.000] Statement of financial position, current/non-current			
Prefix	Label	Type	References
cipc-ca	Statement of financial position [text block]	text block	
ifrs-smes	Statement of financial position [abstract]	abstract	
ifrs-smes	Assets [abstract]	abstract	
ifrs-smes	Non-current assets [abstract]	abstract	
ifrs-smes	Property, plant and equipment	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
ifrs-smes	Investment property at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 ea, IFRS for SMEs 17.31 e
ifrs-smes	Investment property at fair value through profit or loss	X, instant, debit	IFRS for SMEs 16.10 e, IFRS for SMEs 4.2 f
ifrs-smes	Goodwill	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Intangible assets other than goodwill	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
ifrs-smes	Investments in associates	X, instant, debit	IFRS for SMEs 14.12 b, IFRS for SMEs 4.2 j
ifrs-smes	Investments in joint ventures	X, instant, debit	IFRS for SMEs 15.19 b, IFRS for SMEs 4.2 k
ifrs-smes	Non-current biological assets, at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 h
ifrs-smes	Non-current biological assets, at fair value	X, instant, debit	IFRS for SMEs 4.2 i
ifrs-smes	Trade and other non-current receivables	X, instant, debit	IFRS for SMEs 4.2 b, IFRS for SMEs 4.11 b
ifrs-smes	Non-current inventories	X, instant, debit	IFRS for SMEs 4.2 d
ifrs-smes	Deferred tax assets	X, instant, debit	IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o
ifrs-smes	Current tax assets, non-current	X, instant, debit	IFRS for SMEs 4.2 n
ifrs-smes	Other non-current financial assets	X, instant, debit	IFRS for SMEs 4.2 c
ifrs-smes	Other non-current non-financial assets	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS for SMEs 11.35 a
ifrs-smes	Total non-current assets	X, instant, debit	IFRS for SMEs 4.6
ifrs-smes	Current assets [abstract]	abstract	
ifrs-smes	Current inventories	X, instant, debit	IFRS for SMEs 4.11 c, IFRS for SMEs 4.2 d, IFRS for SMEs 13.22 b
ifrs-smes	Trade and other current receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
ifrs-smes	Current tax assets, current	X, instant, debit	IFRS for SMEs 4.2 n
ifrs-smes	Current biological assets, at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 h
ifrs-smes	Current biological assets, at fair value	X, instant, debit	IFRS for SMEs 4.2 i
ifrs-smes	Other current financial assets	X, instant, debit	IFRS for SMEs 4.2 c
ifrs-smes	Other current non-financial assets	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Cash and cash equivalents	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
ifrs-smes	Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS for SMEs 11.35 a
ifrs-smes	Total current assets	X, instant, debit	IFRS for SMEs 4.5
ifrs-smes	Total assets	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Equity and liabilities [abstract]	abstract	
ifrs-smes	Equity [abstract]	abstract	
ifrs-smes	Issued capital	X, instant, credit	IFRS for SMEs 4.11 f
ifrs-smes	Retained earnings	X, instant, credit	IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 e, IFRS for SMEs 6.5 a
ifrs-smes	Share premium	X, instant, credit	IFRS for SMEs 4.11 f
ifrs-smes	Treasury shares	X, instant, debit	IFRS for SMEs 4.11 f
ifrs-smes	Other equity interest	X, instant, credit	IFRS for SMEs 4.11 f
ifrs-smes	Other reserves	X, instant, credit	IFRS for SMEs 4.11 f
ifrs-smes	Total equity attributable to owners of parent	X, instant, credit	IFRS for SMEs 4.2 r
ifrs-smes	Non-controlling interests	X, instant, credit	IFRS for SMEs 4.2 q
ifrs-smes	Total equity	X, instant, credit	IFRS for SMEs 6.3 c, IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b
ifrs-smes	Liabilities [abstract]	abstract	
ifrs-smes	Non-current liabilities [abstract]	abstract	
ifrs-smes	Non-current provisions [abstract]	abstract	
ifrs-smes	Non-current provisions for employee benefits	X, instant, credit	IFRS for SMEs 4.11 e
ifrs-smes	Other non-current provisions	X, instant, credit	IFRS for SMEs 4.11 e
ifrs-smes	Total non-current provisions	X, instant, credit	IFRS for SMEs 4.2 p
ifrs-smes	Trade and other non-current payables	X, instant, credit	IFRS for SMEs 4.11 d, IFRS for SMEs 4.2 l
ifrs-smes	Deferred tax liabilities	X, instant, credit	IFRS for SMEs 4.2 o, IFRS for SMEs 29.40 e i

ifrs-smes	Current tax liabilities, non-current	X, instant, credit	IFRS for SMEs 4.2 n
ifrs-smes	Other non-current financial liabilities	X, instant, credit	IFRS for SMEs 4.2 m
ifrs-smes	Non-current portion of non-current borrowings	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Other non-current non-financial liabilities	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Total non-current liabilities	X, instant, credit	IFRS for SMEs 4.8
ifrs-smes	Current liabilities [abstract]	abstract	
ifrs-smes	Current provisions [abstract]	abstract	
ifrs-smes	Current provisions for employee benefits	X, instant, credit	IFRS for SMEs 4.11 e
ifrs-smes	Other current provisions	X, instant, credit	IFRS for SMEs 4.11 e
ifrs-smes	Total current provisions	X, instant, credit	IFRS for SMEs 4.2 p
ifrs-smes	Trade and other current payables	X, instant, credit	IFRS for SMEs 4.2 l, IFRS for SMEs 4.11 d
ifrs-smes	Current tax liabilities, current	X, instant, credit	IFRS for SMEs 4.2 n
ifrs-smes	Other current financial liabilities	X, instant, credit	IFRS for SMEs 4.2 m
ifrs-smes	Current borrowings	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Current portion of non-current borrowings	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Other current non-financial liabilities	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Total current liabilities	X, instant, credit	IFRS for SMEs 4.7
ifrs-smes	Total liabilities	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Total equity and liabilities	X, instant, credit	IFRS for SMEs 4.3
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[220.000] Statement of financial position, order of liquidity			
Prefix	Label	Type	References
cipc-ca	Statement of financial position [text block]	text block	
ifrs-smes	Statement of financial position [abstract]	abstract	
ifrs-smes	Assets [abstract]	abstract	
ifrs-smes	Property, plant and equipment	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
ifrs-smes	Investment property at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 ea, IFRS for SMEs 17.31 e
ifrs-smes	Investment property at fair value through profit or loss	X, instant, debit	IFRS for SMEs 16.10 e, IFRS for SMEs 4.2 f
ifrs-smes	Goodwill	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Intangible assets other than goodwill	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
ifrs-smes	Other financial assets	X, instant, debit	IFRS for SMEs 4.2 c
ifrs-smes	Other non-financial assets	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Investments in associates	X, instant, debit	IFRS for SMEs 14.12 b, IFRS for SMEs 4.2 j
ifrs-smes	Investments in joint ventures	X, instant, debit	IFRS for SMEs 15.19 b, IFRS for SMEs 4.2 k
ifrs-smes	Biological assets, at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 h
ifrs-smes	Biological assets, at fair value	X, instant, debit	IFRS for SMEs 4.2 i
ifrs-smes	Inventories	X, instant, debit	IFRS for SMEs 4.2 d
ifrs-smes	Current tax assets	X, instant, debit	IFRS for SMEs 4.2 n
ifrs-smes	Deferred tax assets	X, instant, debit	IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o
ifrs-smes	Trade and other receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
ifrs-smes	Cash and cash equivalents	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
ifrs-smes	Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS for SMEs 11.35 a
ifrs-smes	Total assets	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Equity and liabilities [abstract]	abstract	
ifrs-smes	Equity [abstract]	abstract	
ifrs-smes	Issued capital	X, instant, credit	IFRS for SMEs 4.11 f
ifrs-smes	Retained earnings	X, instant, credit	IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 e, IFRS for SMEs 6.5 a
ifrs-smes	Share premium	X, instant, credit	IFRS for SMEs 4.11 f
ifrs-smes	Treasury shares	X, instant, debit	IFRS for SMEs 4.11 f
ifrs-smes	Other equity interest	X, instant, credit	IFRS for SMEs 4.11 f
ifrs-smes	Other reserves	X, instant, credit	IFRS for SMEs 4.11 f
ifrs-smes	Total equity attributable to owners of parent	X, instant, credit	IFRS for SMEs 4.2 r
ifrs-smes	Non-controlling interests	X, instant, credit	IFRS for SMEs 4.2 q
ifrs-smes	Total equity	X, instant, credit	IFRS for SMEs 6.3 c, IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b
ifrs-smes	Liabilities [abstract]	abstract	
ifrs-smes	Trade and other payables	X, instant, credit	IFRS for SMEs 4.11 d, IFRS for SMEs 4.2 l
ifrs-smes	Provisions [abstract]	abstract	
ifrs-smes	Provisions for employee benefits	X, instant, credit	IFRS for SMEs 4.11 e

ifrs-smes	Other provisions	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
ifrs-smes	Total provisions	X, instant, credit	IFRS for SMEs 4.2 p
ifrs-smes	Other financial liabilities	X, instant, credit	IFRS for SMEs 4.2 m
ifrs-smes	Borrowings	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Other non-financial liabilities	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Current tax liabilities	X, instant, credit	IFRS for SMEs 4.2 n
ifrs-smes	Deferred tax liabilities	X, instant, credit	IFRS for SMEs 4.2 o, IFRS for SMEs 29.40 e i
ifrs-smes	Total liabilities	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Total equity and liabilities	X, instant, credit	IFRS for SMEs 4.3
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[315.000] Income statement, by function of expense

Prefix	Label	Type	References
cipc-ca	Profit or loss [text block]	text block	
ifrs-smes	Profit or loss [abstract]	abstract	
ifrs-smes	Profit (loss) [abstract]	abstract	
ifrs-smes	Revenue	X, duration, credit	IFRS for SMEs 5.5 a, IFRS for SMEs 23.30
ifrs-smes	Cost of sales	X, duration, debit	IFRS for SMEs 5.11 b
ifrs-smes	Gross profit	X, duration, credit	IFRS for SMEs 5.11 b
ifrs-smes	Other income	X, duration, credit	IFRS for SMEs 5.9
ifrs-smes	Distribution costs	X, duration, debit	IFRS for SMEs 5.11 b
ifrs-smes	Administrative expenses	X, duration, debit	IFRS for SMEs 5.11 b
ifrs-smes	Other expense	X, duration, debit	IFRS for SMEs 5.11 b
ifrs-smes	Other gains (losses)	X, duration, credit	IFRS for SMEs 5.9
ifrs-smes	Finance income	X, duration, credit	IFRS for SMEs 5.9
ifrs-smes	Finance costs	X, duration, debit	IFRS for SMEs 5.5 b
ifrs-smes	Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 5.5 c
ifrs-smes	Profit (loss) before tax	X, duration, credit	IFRS for SMEs 5.5
ifrs-smes	Tax income (expense)	X, duration, debit	IFRS for SMEs 29.39, IFRS for SMEs 5.5 d
ifrs-smes	Profit (loss) from continuing operations	X, duration, credit	IFRS for SMEs 5.5
ifrs-smes	Profit (loss) from discontinued operations	X, duration, credit	IFRS for SMEs 5.5 e
ifrs-smes	Profit (loss)	X, duration, credit	IFRS for SMEs 6.3 c i, IFRS for SMEs 5.5 f, IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b
cipc-ca	Operating profit	X, duration, credit	
ifrs-smes	Profit (loss), attributable to [abstract]	abstract	
ifrs-smes	Profit (loss), attributable to owners of parent	X, duration, credit	IFRS for SMEs 5.6 a ii
ifrs-smes	Profit (loss), attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 a i
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[325.000] Income statement, by nature of expense

Prefix	Label	Type	References
cipc-ca	Profit or loss [text block]	text block	
ifrs-smes	Profit or loss [abstract]	abstract	
ifrs-smes	Profit (loss) [abstract]	abstract	
ifrs-smes	Revenue	X, duration, credit	IFRS for SMEs 5.5 a, IFRS for SMEs 23.30
ifrs-smes	Other income	X, duration, credit	IFRS for SMEs 5.9
ifrs-smes	Increase (decrease) in inventories of finished goods and work in progress	X, duration, debit	IFRS for SMEs 5.11 a
ifrs-smes	Other work performed by entity and capitalised	X, duration, credit	IFRS for SMEs 5.11 a
ifrs-smes	Raw materials and consumables used	X, duration, debit	IFRS for SMEs 5.11 a
ifrs-smes	Employee benefits expense	X, duration, debit	IFRS for SMEs 5.11 a
ifrs-smes	Depreciation and amortisation expense	X, duration, debit	IFRS for SMEs 5.11 a
ifrs-smes	Reversal of impairment loss (impairment loss) recognised in profit or loss	X, duration, debit	IFRS for SMEs 5.11 a
ifrs-smes	Other expenses	X, duration, debit	IFRS for SMEs 5.11 a
ifrs-smes	Other gains (losses)	X, duration, credit	IFRS for SMEs 5.9
ifrs-smes	Finance income	X, duration, credit	IFRS for SMEs 5.9
ifrs-smes	Finance costs	X, duration, debit	IFRS for SMEs 5.5 b

ifrs-smes	Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 5.5 c
ifrs-smes	Profit (loss) before tax	X, duration, credit	IFRS for SMEs 5.5
ifrs-smes	Tax income (expense)	X, duration, debit	IFRS for SMEs 29.39, IFRS for SMEs 5.5 d
ifrs-smes	Profit (loss) from continuing operations	X, duration, credit	IFRS for SMEs 5.5
ifrs-smes	Profit (loss) from discontinued operations	X, duration, credit	IFRS for SMEs 5.5 e
ifrs-smes	Profit (loss)	X, duration, credit	IFRS for SMEs 6.3 c i, IFRS for SMEs 5.5 f, IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b
cipc-ca	Operating profit	X, duration, credit	
ifrs-smes	Profit (loss), attributable to [abstract]	abstract	
ifrs-smes	Profit (loss), attributable to owners of parent	X, duration, credit	IFRS for SMEs 5.6 a ii
ifrs-smes	Profit (loss), attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 a i
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[410.000] Statement of comprehensive income, OCI components presented net of tax

Prefix	Label	Type	References
cipc-ca	Statement of comprehensive income [text block]	text block	
ifrs-smes	Statement of comprehensive income [abstract]	abstract	
ifrs-smes	Profit (loss)	X, duration, credit	IFRS for SMEs 6.3 c i, IFRS for SMEs 5.5 f, IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b
ifrs-smes	Other comprehensive income [abstract]	abstract	
ifrs-smes	Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]	abstract	
ifrs-smes	Other comprehensive income, net of tax, exchange differences on translation	X, duration, credit	IFRS for SMEs 5.4 b i, IFRS for SMEs 5.5 g
ifrs-smes	Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	X, duration, credit	IFRS for SMEs 5.4 b ii, IFRS for SMEs 5.5 g
ifrs-smes	Other comprehensive income, net of tax, gains (losses) on revaluation	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b iv
ifrs-smes	Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]	abstract	
ifrs-smes	Other comprehensive income, net of tax, cash flow hedges	X, duration, credit	IFRS for SMEs 5.4 b iii, IFRS for SMEs 5.5 g
ifrs-smes	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IFRS for SMEs 5.5 h
ifrs-smes	Total other comprehensive income	X, duration, credit	IFRS for SMEs 5.4 b, IFRS for SMEs 6.3 c ii
ifrs-smes	Total comprehensive income	X, duration, credit	IFRS for SMEs 6.3 a, IFRS for SMEs 5.5 i
ifrs-smes	Comprehensive income attributable to [abstract]	abstract	
ifrs-smes	Comprehensive income, attributable to owners of parent	X, duration, credit	IFRS for SMEs 6.3 a, IFRS for SMEs 5.6 b ii
ifrs-smes	Comprehensive income, attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 b i, IFRS for SMEs 6.3 a
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[420.000] Statement of comprehensive income, OCI components presented before tax

Prefix	Label	Type	References
cipc-ca	Statement of comprehensive income [text block]	text block	
ifrs-smes	Statement of comprehensive income [abstract]	abstract	
ifrs-smes	Profit (loss)	X, duration, credit	IFRS for SMEs 6.3 c i, IFRS for SMEs 5.5 f, IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b
ifrs-smes	Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]	abstract	
ifrs-smes	Other comprehensive income, before tax, exchange differences on translation	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b i
ifrs-smes	Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 28.41 b, IFRS for SMEs 5.4 b ii
ifrs-smes	Other comprehensive income, before tax, gains (losses) on revaluation	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b iv
ifrs-smes	Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]	abstract	
ifrs-smes	Other comprehensive income, before tax, cash flow hedges	X, duration, credit	IFRS for SMEs 5.4 b iii, IFRS for SMEs 5.5 g
ifrs-smes	Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X, duration, credit	IFRS for SMEs 5.5 h
ifrs-smes	Total other comprehensive income, before tax	X, duration, credit	IFRS for SMEs 5.5
ifrs-smes	Income tax relating to components of other comprehensive income	X, duration	IFRS for SMEs 29.40 a
ifrs-smes	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X, duration, debit	IFRS for SMEs 29.40 a
ifrs-smes	Total other comprehensive income	X, duration, credit	IFRS for SMEs 5.4 b, IFRS for SMEs 6.3 c ii
ifrs-smes	Total comprehensive income	X, duration, credit	IFRS for SMEs 6.3 a, IFRS for SMEs 5.5 i
ifrs-smes	Comprehensive income attributable to [abstract]	abstract	

ifrs-smes	Comprehensive income, attributable to owners of parent	X, duration, credit	IFRS for SMEs 6.3 a, IFRS for SMEs 5.6 b ii
ifrs-smes	Comprehensive income, attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 b i, IFRS for SMEs 6.3 a
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[510.000] Statement of cash flows, direct method

Prefix	Label	Type	References
cipc-ca	Statement of cash flows [text block]	text block	
ifrs-smes	Statement of cash flows [abstract]	abstract	
ifrs-smes	Cash flows from (used in) operating activities [abstract]	abstract	
ifrs-smes	Classes of cash receipts from operating activities [abstract]	abstract	
ifrs-smes	Receipts from sales of goods and rendering of services	X, duration, debit	IFRS for SMEs 7.4 a
ifrs-smes	Receipts from royalties, fees, commissions and other revenue	X, duration, debit	IFRS for SMEs 7.4 b
ifrs-smes	Receipts from contracts held for dealing or trading purposes	X, duration, debit	IFRS for SMEs 7.4 f
ifrs-smes	Receipts from premiums and claims, annuities and other policy benefits	X, duration, debit	IFRS for SMEs 7.4
ifrs-smes	Other cash receipts from operating activities	X, duration, debit	IFRS for SMEs 7.4
ifrs-smes	Classes of cash payments from operating activities [abstract]	abstract	
ifrs-smes	Payments to suppliers for goods and services	X, duration, credit	IFRS for SMEs 7.4 c
ifrs-smes	Payments from contracts held for dealing or trading purpose	X, duration, credit	IFRS for SMEs 7.4 f
ifrs-smes	Payments to and on behalf of employees	X, duration, credit	IFRS for SMEs 7.4 d
ifrs-smes	Payments for premiums and claims, annuities and other policy benefits	X, duration, credit	IFRS for SMEs 7.4
ifrs-smes	Other cash payments from operating activities	X, duration, credit	IFRS for SMEs 7.4
ifrs-smes	Dividends paid	X, duration, credit	IFRS for SMEs 7.15
ifrs-smes	Dividends received	X, duration, debit	IFRS for SMEs 7.15
ifrs-smes	Interest paid	X, duration, credit	IFRS for SMEs 7.15
ifrs-smes	Interest received	X, duration, debit	IFRS for SMEs 7.15
ifrs-smes	Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
ifrs-smes	Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.4
ifrs-smes	Net cash flows from (used in) operating activities	X, duration	IFRS for SMEs 7.4
ifrs-smes	Cash flows from (used in) investing activities [abstract]	abstract	
ifrs-smes	Cash flows from losing control of subsidiaries or other businesses	X, duration, debit	IFRS for SMEs 7.5 d
ifrs-smes	Cash flows used in obtaining control of subsidiaries or other businesses	X, duration, credit	IFRS for SMEs 7.5 c
ifrs-smes	Other cash receipts from sales of equity or debt instruments of other entities	X, duration, debit	IFRS for SMEs 7.5 d
ifrs-smes	Other cash payments to acquire equity or debt instruments of other entities	X, duration, credit	IFRS for SMEs 7.5 c
ifrs-smes	Other cash receipts from sales of interests in joint ventures	X, duration, debit	IFRS for SMEs 7.5 d
ifrs-smes	Other cash payments to acquire interests in joint ventures	X, duration, credit	IFRS for SMEs 7.5 c
ifrs-smes	Proceeds from sales of property, plant and equipment	X, duration, debit	IFRS for SMEs 7.5 b
ifrs-smes	Purchase of property, plant and equipment	X, duration, credit	IFRS for SMEs 7.5 a
ifrs-smes	Proceeds from sales of intangible assets	X, duration, debit	IFRS for SMEs 7.5 b
ifrs-smes	Purchase of intangible assets	X, duration, credit	IFRS for SMEs 7.5 a
ifrs-smes	Proceeds from sales of other long-term assets	X, duration, debit	IFRS for SMEs 7.5 b
ifrs-smes	Purchase of other long-term assets	X, duration, credit	IFRS for SMEs 7.5 a
ifrs-smes	Cash advances and loans made to other parties	X, duration, credit	IFRS for SMEs 7.5 e
ifrs-smes	Cash receipts from repayment of advances and loans made to other parties	X, duration, debit	IFRS for SMEs 7.5 f
ifrs-smes	Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X, duration, credit	IFRS for SMEs 7.5 g
ifrs-smes	Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X, duration, debit	IFRS for SMEs 7.5 h
ifrs-smes	Dividends received	X, duration, debit	IFRS for SMEs 7.14
ifrs-smes	Interest paid	X, duration, credit	IFRS for SMEs 7.14
ifrs-smes	Interest received	X, duration, debit	IFRS for SMEs 7.14
ifrs-smes	Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
ifrs-smes	Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.5
ifrs-smes	Net cash flows from (used in) investing activities	X, duration, debit	IFRS for SMEs 7.5
ifrs-smes	Cash flows from (used in) financing activities [abstract]	abstract	
ifrs-smes	Proceeds from issuing shares	X, duration, debit	IFRS for SMEs 7.6 a
ifrs-smes	Proceeds from issuing other equity instruments	X, duration, debit	IFRS for SMEs 7.6 a
ifrs-smes	Payments to acquire or redeem entity's shares	X, duration, credit	IFRS for SMEs 7.6 b
ifrs-smes	Payments of other equity instruments	X, duration, credit	IFRS for SMEs 7.6
ifrs-smes	Proceeds from borrowings	X, duration, debit	IFRS for SMEs 7.6 c
ifrs-smes	Repayments of borrowings	X, duration, credit	IFRS for SMEs 7.6 d
ifrs-smes	Payments of finance lease liabilities	X, duration, credit	IFRS for SMEs 7.6 e
ifrs-smes	Dividends paid	X, duration, credit	IFRS for SMEs 7.14

ifrs-smes	Interest paid	X, duration, credit	IFRS for SMEs 7.14
ifrs-smes	Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.4 e, IFRS for SMEs 7.17
ifrs-smes	Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.6
ifrs-smes	Net cash flows from (used in) financing activities	X, duration, debit	IFRS for SMEs 7.6
ifrs-smes	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X, duration, debit	IFRS for SMEs 7.13
ifrs-smes	Effect of exchange rate changes on cash and cash equivalents [abstract]	abstract	
ifrs-smes	Effect of exchange rate changes on cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.13
ifrs-smes	Net increase (decrease) in cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.20
ifrs-smes	Cash and cash equivalents at beginning of period	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
ifrs-smes	Cash and cash equivalents at end of period	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[520.000] Statement of cash flows, indirect method

Prefix	Label	Type	References
cipc-ca	Statement of cash flows [text block]	text block	
ifrs-smes	Statement of cash flows [abstract]	abstract	
ifrs-smes	Cash flows from (used in) operating activities [abstract]	abstract	
ifrs-smes	Profit (loss)	X, duration, credit	IFRS for SMEs 6.3 c i, IFRS for SMEs 5.5 f, IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b
ifrs-smes	Adjustments to reconcile profit (loss) [abstract]	abstract	
ifrs-smes	Adjustments for non-cash income tax expense	X, duration, debit	IFRS for SMEs F5
ifrs-smes	Adjustments for non-cash finance costs	X, duration, debit	IFRS for SMEs F5
ifrs-smes	Adjustments for income tax expense	X, duration, debit	IFRS for SMEs 7.17
ifrs-smes	Adjustments for finance costs	X, duration, debit	IFRS for SMEs 7.8 c
ifrs-smes	Adjustments for decrease (increase) in inventories	X, duration, debit	IFRS for SMEs 7.8 a
ifrs-smes	Adjustments for decrease (increase) in trade accounts receivable	X, duration, debit	IFRS for SMEs 7.8 a
ifrs-smes	Adjustments for decrease (increase) in other operating receivables	X, duration, debit	IFRS for SMEs 7.8 a
ifrs-smes	Adjustments for increase (decrease) in trade accounts payable	X, duration, debit	IFRS for SMEs 7.8 a
ifrs-smes	Adjustments for increase (decrease) in other operating payables	X, duration, debit	IFRS for SMEs 7.8 a
ifrs-smes	Adjustments for depreciation and amortisation expense	X, duration, debit	IFRS for SMEs 7.8 b
ifrs-smes	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IFRS for SMEs 7.8 b
ifrs-smes	Adjustments for provisions	X, duration, debit	IFRS for SMEs 7.8 b
ifrs-smes	Adjustments for unrealised foreign exchange losses (gains)	X, duration, debit	IFRS for SMEs 7.8 b
ifrs-smes	Adjustments for share-based payments	X, duration, debit	IFRS for SMEs 7.8 b
ifrs-smes	Adjustments for fair value losses (gains)	X, duration, debit	IFRS for SMEs 7.8 b
ifrs-smes	Adjustments for undistributed profits of associates	X, duration, credit	IFRS for SMEs 7.8 b
ifrs-smes	Adjustments for non-controlling interests	X, duration, debit	IFRS for SMEs 7.8 b
ifrs-smes	Adjustments for accrued expenses (income) not yet paid (received)	X, duration, credit	IFRS for SMEs 7.8 b
ifrs-smes	Other adjustments for non-cash items	X, duration, debit	IFRS for SMEs 7.8 b
ifrs-smes	Adjustments for losses (gains) on disposal of non-current assets	X, duration, debit	IFRS for SMEs 7.8 b
ifrs-smes	Other adjustments for which cash effects are investing or financing cash flow	X, duration, debit	IFRS for SMEs 7.8 c
ifrs-smes	Other adjustments to reconcile profit (loss)	X, duration, debit	IFRS for SMEs 7.8
ifrs-smes	Total adjustments to reconcile profit (loss)	X, duration, debit	IFRS for SMEs 7.8
ifrs-smes	Dividends paid	X, duration, credit	IFRS for SMEs 7.15
ifrs-smes	Dividends received	X, duration, debit	IFRS for SMEs 7.15
ifrs-smes	Interest paid	X, duration, credit	IFRS for SMEs 7.15
ifrs-smes	Interest received	X, duration, debit	IFRS for SMEs 7.15
ifrs-smes	Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
ifrs-smes	Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.4
ifrs-smes	Net cash flows from (used in) operating activities	X, duration	IFRS for SMEs 7.4
ifrs-smes	Cash flows from (used in) investing activities [abstract]	abstract	
ifrs-smes	Cash flows from losing control of subsidiaries or other businesses	X, duration, debit	IFRS for SMEs 7.5 d
ifrs-smes	Cash flows used in obtaining control of subsidiaries or other businesses	X, duration, credit	IFRS for SMEs 7.5 c
ifrs-smes	Other cash receipts from sales of equity or debt instruments of other entities	X, duration, debit	IFRS for SMEs 7.5 d
ifrs-smes	Other cash payments to acquire equity or debt instruments of other entities	X, duration, credit	IFRS for SMEs 7.5 c
ifrs-smes	Other cash receipts from sales of interests in joint ventures	X, duration, debit	IFRS for SMEs 7.5 d
ifrs-smes	Other cash payments to acquire interests in joint ventures	X, duration, credit	IFRS for SMEs 7.5 c
ifrs-smes	Proceeds from sales of property, plant and equipment	X, duration, debit	IFRS for SMEs 7.5 b
ifrs-smes	Purchase of property, plant and equipment	X, duration, credit	IFRS for SMEs 7.5 a
ifrs-smes	Proceeds from sales of intangible assets	X, duration, debit	IFRS for SMEs 7.5 b

ifrs-smes	Purchase of intangible assets	X, duration, credit	IFRS for SMEs 7.5 a
ifrs-smes	Proceeds from sales of other long-term assets	X, duration, debit	IFRS for SMEs 7.5 b
ifrs-smes	Purchase of other long-term assets	X, duration, credit	IFRS for SMEs 7.5 a
ifrs-smes	Cash advances and loans made to other parties	X, duration, credit	IFRS for SMEs 7.5 e
ifrs-smes	Cash receipts from repayment of advances and loans made to other parties	X, duration, debit	IFRS for SMEs 7.5 f
ifrs-smes	Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X, duration, credit	IFRS for SMEs 7.5 g
ifrs-smes	Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X, duration, debit	IFRS for SMEs 7.5 h
ifrs-smes	Dividends received	X, duration, debit	IFRS for SMEs 7.14
ifrs-smes	Interest paid	X, duration, credit	IFRS for SMEs 7.14
ifrs-smes	Interest received	X, duration, debit	IFRS for SMEs 7.14
ifrs-smes	Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
ifrs-smes	Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.5
ifrs-smes	Net cash flows from (used in) investing activities	X, duration, debit	IFRS for SMEs 7.5
ifrs-smes	Cash flows from (used in) financing activities [abstract]	abstract	
ifrs-smes	Proceeds from issuing shares	X, duration, debit	IFRS for SMEs 7.6 a
ifrs-smes	Proceeds from issuing other equity instruments	X, duration, debit	IFRS for SMEs 7.6 a
ifrs-smes	Payments to acquire or redeem entity's shares	X, duration, credit	IFRS for SMEs 7.6 b
ifrs-smes	Payments of other equity instruments	X, duration, credit	IFRS for SMEs 7.6
ifrs-smes	Proceeds from borrowings	X, duration, debit	IFRS for SMEs 7.6 c
ifrs-smes	Repayments of borrowings	X, duration, credit	IFRS for SMEs 7.6 d
ifrs-smes	Payments of finance lease liabilities	X, duration, credit	IFRS for SMEs 7.6 e
ifrs-smes	Dividends paid	X, duration, credit	IFRS for SMEs 7.14
ifrs-smes	Interest paid	X, duration, credit	IFRS for SMEs 7.14
ifrs-smes	Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.4 e, IFRS for SMEs 7.17
ifrs-smes	Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.6
ifrs-smes	Net cash flows from (used in) financing activities	X, duration, debit	IFRS for SMEs 7.6
ifrs-smes	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X, duration, debit	IFRS for SMEs 7.13
ifrs-smes	Effect of exchange rate changes on cash and cash equivalents [abstract]	abstract	
ifrs-smes	Effect of exchange rate changes on cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.13
ifrs-smes	Net increase (decrease) in cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.20
ifrs-smes	Cash and cash equivalents at beginning of period	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
ifrs-smes	Cash and cash equivalents at end of period	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[610.000] Statement of changes in equity			
Prefix	Label	Type	References
cipc-ca	Statement of changes in equity [text block]	text block	
ifrs-smes	Statement of changes in equity [abstract]	abstract	
ifrs-smes	Statement of changes in equity [table]	table	IFRS for SMEs 6.3
ifrs-smes	Components of equity [axis]	axis	IFRS for SMEs 6.3
ifrs-smes	Equity [member]	member	IFRS for SMEs 6.3
ifrs-smes	Equity attributable to owners of parent [member]	member	IFRS for SMEs 6.3
ifrs-smes	Issued capital [member]	member	IFRS for SMEs 6.3
ifrs-smes	Share premium [member]	member	IFRS for SMEs 6.3
ifrs-smes	Treasury shares [member]	member	IFRS for SMEs 6.3
ifrs-smes	Other equity interest [member]	member	IFRS for SMEs 6.3
ifrs-smes	Other reserves [member]	member	IFRS for SMEs 4.12 b, IFRS for SMEs 6.3
ifrs-smes	Reserve of exchange differences on translation [member]	member	IFRS for SMEs 6.3
ifrs-smes	Reserve of cash flow hedges [member]	member	IFRS for SMEs 6.3
ifrs-smes	Revaluation surplus [member]	member	IFRS for SMEs 6.3, IFRS for SMEs 17.15C
ifrs-smes	Retained earnings [member]	member	IFRS for SMEs 6.3
ifrs-smes	Non-controlling interests [member]	member	IFRS for SMEs 6.3
ifrs-smes	Retrospective application and retrospective restatement [axis]	axis	IFRS for SMEs 10.14 c, IFRS for SMEs 10.13 b, IFRS for SMEs 6.3 b, IFRS for SMEs 10.23 b
ifrs-smes	Currently stated [member]	member	IFRS for SMEs 10.14 c, IFRS for SMEs 6.3 b, IFRS for SMEs 10.13 b, IFRS for SMEs 10.23 b
ifrs-smes	Previously stated [member]	member	IFRS for SMEs 10.23 b, IFRS for SMEs 10.14 c, IFRS for SMEs 10.13 b, IFRS for SMEs 6.3 b
ifrs-smes	Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IFRS for SMEs 10.23 b, IFRS for SMEs 10.13 b, IFRS for SMEs 6.3 b, IFRS for SMEs 10.14 c
ifrs-smes	Increase (decrease) due to changes in accounting policy [member]	member	IFRS for SMEs 10.14 c, IFRS for SMEs 10.13 b

ifrs-smes	Increase (decrease) due to changes in accounting policy required by IFRS for SMEs [member]	member	IFRS for SMEs 10.13 b, IFRS for SMEs 10.13 c
ifrs-smes	Increase (decrease) due to voluntary changes in accounting policy [member]	member	IFRS for SMEs 10.14 c
ifrs-smes	Increase (decrease) due to corrections of prior period errors [member]	member	IFRS for SMEs 10.23 c, IFRS for SMEs 10.23 b
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1
ifrs-smes	Statement of changes in equity [line items]	abstract	
ifrs-smes	Equity at beginning of period	X, instant, credit	IFRS for SMEs 6.3 c, IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b
ifrs-smes	Changes in equity [abstract]	abstract	
ifrs-smes	Comprehensive income [abstract]	abstract	
ifrs-smes	Profit (loss)	X, duration, credit	IFRS for SMEs 6.3 c i, IFRS for SMEs 5.5 f, IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b
ifrs-smes	Other comprehensive income	X, duration, credit	IFRS for SMEs 5.4 b, IFRS for SMEs 6.3 c ii
ifrs-smes	Total comprehensive income	X, duration, credit	IFRS for SMEs 6.3 a, IFRS for SMEs 5.5 i
ifrs-smes	Issue of equity	X, duration, credit	IFRS for SMEs 6.3 c iii
ifrs-smes	Dividends recognised as distributions to owners	X, duration, debit	IFRS for SMEs 6.3 c iii
ifrs-smes	Increase through other contributions by owners, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
ifrs-smes	Decrease through other distributions to owners, equity	X, duration, debit	IFRS for SMEs 6.3 c iii
ifrs-smes	Increase (decrease) through other changes, equity	X, duration, credit	IFRS for SMEs 6.3 c
ifrs-smes	Increase (decrease) through treasury share transactions, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
ifrs-smes	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
ifrs-smes	Increase (decrease) through share-based payment transactions, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
ifrs-smes	Total increase (decrease) in equity	X, duration, credit	IFRS for SMEs 6.3 c
ifrs-smes	Equity at end of period	X, instant, credit	IFRS for SMEs 6.3 c, IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b

[650.000] Statement of income and retained earnings, additional disclosures

Prefix	Label	Type	References
cipc-ca	Statement of income and retained earnings [text block]	text block	
ifrs-smes	Statement of income and retained earnings, additional disclosures [abstract]	abstract	
ifrs-smes	Retained earnings at beginning of period	X, instant, credit	IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 e, IFRS for SMEs 6.5 a
ifrs-smes	Dividends declared and paid or payable	X, duration, debit	IFRS for SMEs 6.5 b
ifrs-smes	Increase (decrease) through corrections of errors, retained earnings	X, duration, credit	IFRS for SMEs 6.5 c
ifrs-smes	Increase (decrease) through changes in accounting policies, retained earnings	X, duration, credit	IFRS for SMEs 6.5 d
ifrs-smes	Retained earnings at end of period	X, instant, credit	IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 e, IFRS for SMEs 6.5 a
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[800.100] Subclassifications of assets, liabilities and equities

Prefix	Label	Type	References
ifrs-smes	Subclassifications of assets, liabilities and equities [abstract]	abstract	
ifrs-smes	Property, plant and equipment [abstract]	abstract	
ifrs-smes	Land and buildings [abstract]	abstract	
ifrs-smes	Land	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Buildings	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Total land and buildings	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Machinery	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Vehicles [abstract]	abstract	
ifrs-smes	Ships	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Aircraft	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Motor vehicles	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Total vehicles	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Fixtures and fittings	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Office equipment	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Tangible exploration and evaluation assets	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Construction in progress	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Other property, plant and equipment	X, instant, debit	IFRS for SMEs 4.11 a
ifrs-smes	Total property, plant and equipment	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
ifrs-smes	Intangible assets and goodwill [abstract]	abstract	

ifrs-smes	Intangible assets other than goodwill [abstract]	abstract	
ifrs-smes	Brand names	X, instant, debit	IFRS for SMEs 4.11
ifrs-smes	Intangible exploration and evaluation assets	X, instant, debit	IFRS for SMEs 4.11
ifrs-smes	Mastheads and publishing titles	X, instant, debit	IFRS for SMEs 4.11
ifrs-smes	Computer software	X, instant, debit	IFRS for SMEs 4.11
ifrs-smes	Licences and franchises	X, instant, debit	IFRS for SMEs 4.11
ifrs-smes	Copyrights, patents and other industrial property rights, service and operating rights	X, instant, debit	IFRS for SMEs 4.11
ifrs-smes	Recipes, formulae, models, designs and prototypes	X, instant, debit	IFRS for SMEs 4.11
ifrs-smes	Intangible assets under development	X, instant, debit	IFRS for SMEs 4.11
ifrs-smes	Service concession arrangements, classified as intangible assets	X, instant, debit	IFRS for SMEs 34.15
ifrs-smes	Other intangible assets	X, instant, debit	IFRS for SMEs 4.11
ifrs-smes	Total intangible assets other than goodwill	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
ifrs-smes	Goodwill	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Total intangible assets and goodwill	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Classes of current inventories [abstract]	abstract	
ifrs-smes	Current inventories held for sale	X, instant, debit	IFRS for SMEs 4.11 c i
ifrs-smes	Current work in progress	X, instant, debit	IFRS for SMEs 4.11 c ii
ifrs-smes	Current materials and supplies to be consumed in production process or rendering services	X, instant, debit	IFRS for SMEs 4.11 c iii
ifrs-smes	Total current inventories	X, instant, debit	IFRS for SMEs 4.11 c, IFRS for SMEs 4.2 d, IFRS for SMEs 13.22 b
ifrs-smes	Trade and other non-current receivables [abstract]	abstract	
ifrs-smes	Non-current receivables due from related parties	X, instant, debit	IFRS for SMEs 4.11 b
ifrs-smes	Non-current receivables due from other parties	X, instant, debit	IFRS for SMEs 4.11 b
ifrs-smes	Non-current receivables arising from accrued income not yet billed	X, instant, debit	IFRS for SMEs 4.11 b
ifrs-smes	Total trade and other non-current receivables	X, instant, debit	IFRS for SMEs 4.2 b, IFRS for SMEs 4.11 b
ifrs-smes	Trade and other current receivables [abstract]	abstract	
ifrs-smes	Current receivables due from related parties	X, instant, debit	IFRS for SMEs 4.11 b
ifrs-smes	Current receivables due from other parties	X, instant, debit	IFRS for SMEs 4.11 b
ifrs-smes	Current receivables arising from accrued income not yet billed	X, instant, debit	IFRS for SMEs 4.11 b
ifrs-smes	Total trade and other current receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
ifrs-smes	Trade and other receivables [abstract]	abstract	
ifrs-smes	Receivables due from related parties	X, instant, debit	IFRS for SMEs 4.11 b
ifrs-smes	Receivables due from other parties	X, instant, debit	IFRS for SMEs 4.11 b
ifrs-smes	Receivables arising from accrued income not yet billed	X, instant, debit	IFRS for SMEs 4.11 b
ifrs-smes	Total trade and other receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
ifrs-smes	Cash and cash equivalents [abstract]	abstract	
ifrs-smes	Cash [abstract]	abstract	
ifrs-smes	Cash on hand	X, instant, debit	IFRS for SMEs 7.20
ifrs-smes	Balances with banks	X, instant, debit	IFRS for SMEs 7.20
ifrs-smes	Total cash	X, instant, debit	IFRS for SMEs 7.20
ifrs-smes	Cash equivalents [abstract]	abstract	
ifrs-smes	Short-term deposits, classified as cash equivalents	X, instant, debit	IFRS for SMEs 7.20
ifrs-smes	Short-term investments, classified as cash equivalents	X, instant, debit	IFRS for SMEs 7.20
ifrs-smes	Other banking arrangements, classified as cash equivalents	X, instant, debit	IFRS for SMEs 7.20
ifrs-smes	Total cash equivalents	X, instant, debit	IFRS for SMEs 7.20
ifrs-smes	Other cash and cash equivalents	X, instant, debit	IFRS for SMEs 7.20
ifrs-smes	Total cash and cash equivalents	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
ifrs-smes	Classes of other provisions [abstract]	abstract	
ifrs-smes	Warranty provision [abstract]	abstract	
ifrs-smes	Non-current warranty provision	X, instant, credit	IFRS for SMEs 21A.4
ifrs-smes	Current warranty provision	X, instant, credit	IFRS for SMEs 21A.4
ifrs-smes	Total warranty provision	X, instant, credit	IFRS for SMEs 21A.4
ifrs-smes	Restructuring provision [abstract]	abstract	
ifrs-smes	Non-current restructuring provision	X, instant, credit	IFRS for SMEs 21A.3
ifrs-smes	Current restructuring provision	X, instant, credit	IFRS for SMEs 21A.3
ifrs-smes	Total restructuring provision	X, instant, credit	IFRS for SMEs 21A.3
ifrs-smes	Legal proceedings provision [abstract]	abstract	
ifrs-smes	Non-current legal proceedings provision	X, instant, credit	IFRS for SMEs 21A.9
ifrs-smes	Current legal proceedings provision	X, instant, credit	IFRS for SMEs 21A.9
ifrs-smes	Total legal proceedings provision	X, instant, credit	IFRS for SMEs 21A.9
ifrs-smes	Refunds provision [abstract]	abstract	
ifrs-smes	Non-current refunds provision	X, instant, credit	IFRS for SMEs 21A.5
ifrs-smes	Current refunds provision	X, instant, credit	IFRS for SMEs 21A.5
ifrs-smes	Total refunds provision	X, instant, credit	IFRS for SMEs 21A.5
ifrs-smes	Onerous contracts provision [abstract]	abstract	

ifrs-smes	Non-current onerous contracts provision	X, instant, credit	IFRS for SMEs 21A.2
ifrs-smes	Current onerous contracts provision	X, instant, credit	IFRS for SMEs 21A.2
ifrs-smes	Total onerous contracts provision	X, instant, credit	IFRS for SMEs 21A.2
ifrs-smes	Miscellaneous other provisions [abstract]	abstract	
ifrs-smes	Non-current miscellaneous other provisions	X, instant, credit	IFRS for SMEs 4.11 e
ifrs-smes	Current miscellaneous other provisions	X, instant, credit	IFRS for SMEs 4.11 e
ifrs-smes	Total miscellaneous other provisions	X, instant, credit	IFRS for SMEs 4.11 e
ifrs-smes	Other provisions [abstract]	abstract	
ifrs-smes	Other non-current provisions	X, instant, credit	IFRS for SMEs 4.11 e
ifrs-smes	Other current provisions	X, instant, credit	IFRS for SMEs 4.11 e
ifrs-smes	Total other provisions	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
ifrs-smes	Trade and other non-current payables [abstract]	abstract	
ifrs-smes	Non-current trade payables	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Non-current payables to related parties	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Deferred income classified as non-current	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Accruals classified as non-current	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Total trade and other non-current payables	X, instant, credit	IFRS for SMEs 4.11 d, IFRS for SMEs 4.2 I
ifrs-smes	Trade and other current payables [abstract]	abstract	
ifrs-smes	Current trade payables	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Current payables to related parties	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Deferred income classified as current	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Accruals classified as current	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Total trade and other current payables	X, instant, credit	IFRS for SMEs 4.2 I, IFRS for SMEs 4.11 d
ifrs-smes	Trade and other payables [abstract]	abstract	
ifrs-smes	Trade payables	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Payables to related parties	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Deferred income	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Accruals	X, instant, credit	IFRS for SMEs 4.11 d
ifrs-smes	Total trade and other payables	X, instant, credit	IFRS for SMEs 4.11 d, IFRS for SMEs 4.2 I
ifrs-smes	Categories of non-current financial assets and non-current financial liabilities [abstract]	abstract	
ifrs-smes	Non-current financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
ifrs-smes	Non-current financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
ifrs-smes	Non-current financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
ifrs-smes	Non-current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
ifrs-smes	Non-current financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
ifrs-smes	Non-current loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
ifrs-smes	Categories of current financial assets and current financial liabilities [abstract]	abstract	
ifrs-smes	Current financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
ifrs-smes	Current financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
ifrs-smes	Current financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
ifrs-smes	Current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
ifrs-smes	Current financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
ifrs-smes	Current loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
ifrs-smes	Categories of financial assets and financial liabilities [abstract]	abstract	
ifrs-smes	Financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
ifrs-smes	Financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
ifrs-smes	Financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
ifrs-smes	Financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
ifrs-smes	Financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
ifrs-smes	Loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
ifrs-smes	Other reserves [abstract]	abstract	
ifrs-smes	Reserve of exchange differences on translation	X, instant, credit	IFRS for SMEs 30.25 b, IFRS for SMEs 4.3
ifrs-smes	Reserve of cash flow hedges	X, instant, credit	IFRS for SMEs 4.3
ifrs-smes	Revaluation surplus	X, instant, credit	IFRS for SMEs 17.15C
ifrs-smes	Total other reserves	X, instant, credit	IFRS for SMEs 4.11 f
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[800.200] Analysis of income and expense

Prefix	Label	Type	References
ifrs-smes	Analysis of income and expense [abstract]	abstract	

ifrs-smes	Revenue [abstract]	abstract	
ifrs-smes	Revenue from sale of goods	X, duration, credit	IFRS for SMEs 23.30 b i
ifrs-smes	Revenue from rendering of services	X, duration, credit	IFRS for SMEs 23.30 b ii
ifrs-smes	Revenue from construction contracts	X, duration, credit	IFRS for SMEs 23.31 a, IFRS for SMEs 23.30 b viii
ifrs-smes	Royalty income	X, duration, credit	IFRS for SMEs 23.30 b iv
ifrs-smes	Interest income	X, duration, credit	IFRS for SMEs 23.30 b iii
ifrs-smes	Dividend income	X, duration, credit	IFRS for SMEs 23.30 b v
ifrs-smes	Revenue from commissions	X, duration, credit	IFRS for SMEs 23.30 b vi
ifrs-smes	Income from government grants	X, duration, credit	IFRS for SMEs 23.30 b vii, IFRS for SMEs 24.6 a
ifrs-smes	Revenue from franchise fees	X, duration, credit	IFRS for SMEs 23A.25
ifrs-smes	Other revenue	X, duration, credit	IFRS for SMEs 23.30 b viii
ifrs-smes	Total revenue	X, duration, credit	IFRS for SMEs 5.5 a, IFRS for SMEs 23.30
ifrs-smes	Classes of employee benefits expense [abstract]	abstract	
ifrs-smes	Wages and salaries	X, duration, debit	IFRS for SMEs 28.4
ifrs-smes	Social security contributions	X, duration, debit	IFRS for SMEs 28.4
ifrs-smes	Other short-term employee benefits	X, duration, debit	IFRS for SMEs 28.4
ifrs-smes	Post-employment benefit expense, defined contribution plans	X, duration, debit	IFRS for SMEs 28.40
ifrs-smes	Post-employment benefit expense, defined benefit plans	X, duration, debit	IFRS for SMEs 28.41 g i
ifrs-smes	Termination benefits expense	X, duration, debit	IFRS for SMEs 28.1
ifrs-smes	Other long-term employee benefits	X, duration, debit	IFRS for SMEs 28.1
ifrs-smes	Other employee expense	X, duration, debit	IFRS for SMEs 28.1
ifrs-smes	Total employee benefits expense	X, duration, debit	IFRS for SMEs 5.11 a
cipc-ca	Consolidated and separate [table]	table	
ifrs-smes	Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[800.500] List of notes

Prefix	Label	Type	References
ifrs-smes	Disclosure of notes and other explanatory information [text block]	text block	IFRS for SMEs 3.17 e
ifrs-smes	Disclosure of binding sale agreement for major disposal of assets or group of assets and liabilities [text block]	text block	IFRS for SMEs 4.14
ifrs-smes	Disclosure of biological assets [text block]	text block	IFRS for SMEs 34 Agriculture
ifrs-smes	Disclosure of business combinations [text block]	text block	IFRS for SMEs 19 Disclosures
ifrs-smes	Disclosure of cash flow statement [text block]	text block	IFRS for SMEs 7.1
ifrs-smes	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IFRS for SMEs 10 Scope of this section
ifrs-smes	Disclosure of consolidated, separate and combined financial statements [text block]	text block	IFRS for SMEs 9 Separate financial statements, IFRS for SMEs 9 Combined financial statements, IFRS for SMEs 9 Disclosures in consolidated financial statements
ifrs-smes	Disclosure of effect of changes in foreign exchange rates [text block]	text block	IFRS for SMEs 30 Disclosures
ifrs-smes	Disclosure of employee benefits [text block]	text block	IFRS for SMEs 28 Disclosures
ifrs-smes	Disclosure of events after reporting period [text block]	text block	IFRS for SMEs 32 Disclosure
ifrs-smes	Disclosure of financial instruments [text block]	text block	IFRS for SMEs 11 Disclosures
ifrs-smes	Disclosure of first-time adoption [text block]	text block	IFRS for SMEs 35 Disclosures
ifrs-smes	Disclosure of government grants [text block]	text block	IFRS for SMEs 24 Disclosures
ifrs-smes	Disclosure of hyperinflationary reporting [text block]	text block	IFRS for SMEs 31 Disclosures
ifrs-smes	Disclosure of impairment of assets [text block]	text block	IFRS for SMEs 27 Disclosures
ifrs-smes	Disclosure of income tax [text block]	text block	IFRS for SMEs 29.38
ifrs-smes	Disclosure of intangible assets [text block]	text block	IFRS for SMEs 18 Disclosures
ifrs-smes	Disclosure of interests in joint ventures [text block]	text block	IFRS for SMEs 15 Disclosures
ifrs-smes	Disclosure of inventories [text block]	text block	IFRS for SMEs 13 Disclosures
ifrs-smes	Disclosure of investment in associates [text block]	text block	IFRS for SMEs 14 Disclosures
ifrs-smes	Disclosure of investment property at fair value through profit or loss [text block]	text block	IFRS for SMEs 16 Disclosures
ifrs-smes	Disclosure of leases [text block]	text block	IFRS for SMEs 20 Scope of this section
ifrs-smes	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IFRS for SMEs 21 Disclosures
ifrs-smes	Disclosure of property, plant and equipment and investment property at cost less accumulated depreciation and impairment [text block]	text block	IFRS for SMEs 17 Disclosures
ifrs-smes	Disclosure of recognised revenue from construction contracts [text block]	text block	IFRS for SMEs 23.31
ifrs-smes	Disclosure of related party [text block]	text block	IFRS for SMEs 33 Disclosures
ifrs-smes	Disclosure of revenue [text block]	text block	IFRS for SMEs 23 Disclosures
ifrs-smes	Disclosure of share capital, reserves and other equity interest [text block]	text block	IFRS for SMEs 4.12
ifrs-smes	Disclosure of share-based payment arrangements [text block]	text block	IFRS for SMEs 26 Disclosures

[800.600] List of accounting policies

Prefix	Label	Type	References
ifrs-smes	Disclosure of summary of significant accounting policies [text block]	text block	IFRS for SMEs 8.4 b
ifrs-smes	Description of accounting policy for recognising actuarial gains and losses [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 28.41 b
ifrs-smes	Description of accounting policy for investment in associates [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 14.12 a
ifrs-smes	Description of accounting policy for investments in joint ventures [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 15.19 a
ifrs-smes	Description of accounting policy for measuring inventories [text block]	text block	IFRS for SMEs 13.22 a, IFRS for SMEs 8.5 b
ifrs-smes	Description of accounting policy for recognition of revenue [text block]	text block	IFRS for SMEs 23.30 a, IFRS for SMEs 8.5 b
ifrs-smes	Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IFRS for SMEs 8.5 b

[800.700] Notes - Corporate information and statement of IFRS compliance

Prefix	Label	Type	References
ifrs-smes	Disclosure of notes and other explanatory information [text block]	text block	IFRS for SMEs 3.17 e
ifrs-smes	Name of reporting entity or other means of identification	string	IFRS for SMEs 3.23 a
ifrs-smes	Domicile of entity	string	IFRS for SMEs 3.24 a
ifrs-smes	Legal form of entity	string	IFRS for SMEs 3.24 a
ifrs-smes	Country of incorporation	string	IFRS for SMEs 3.24 a
ifrs-smes	Address of entity's registered office	string	IFRS for SMEs 3.24 a
ifrs-smes	Principal place of business	string	IFRS for SMEs 3.24 a
ifrs-smes	Description of nature of entity's operations and principal activities	string	IFRS for SMEs 3.24 b
ifrs-smes	Name of parent entity	string	IFRS for SMEs 33.5
ifrs-smes	Name of ultimate parent of group	string	IFRS for SMEs 33.5
ifrs-smes	Statement of compliance with IFRS for SMEs [text block]	text block	IFRS for SMEs 8.4 a, IFRS for SMEs 3.3
ifrs-smes	Management conclusion on fair presentation as consequence of departure	string	IFRS for SMEs 3.5 a
ifrs-smes	Explanation of departure from IFRS for SMEs	string	IFRS for SMEs 3.5 b, IFRS for SMEs 3.5 c
ifrs-smes	Explanation of nature of requirement in IFRS for SMEs and conclusion why requirement is in conflict with objective of financial statements	string	IFRS for SMEs 3.7 a
ifrs-smes	Explanation of adjustments that would be necessary to achieve fair presentation	string	IFRS for SMEs 3.7 b
ifrs-smes	Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IFRS for SMEs 3.9
ifrs-smes	Explanation of fact and basis for preparation of financial statements when not going concern basis	string	IFRS for SMEs 3.9
ifrs-smes	Explanation of why entity not regarded as going concern	string	IFRS for SMEs 3.9
ifrs-smes	Description of reason for using longer or shorter reporting period	string	IFRS for SMEs 3.10 a, IFRS for SMEs 3.10 b
ifrs-smes	Description of fact that amounts presented in financial statements are not entirely comparable	string	IFRS for SMEs 3.10 c
ifrs-smes	Disclosure of reclassifications or changes in presentation [text block]	text block	IFRS for SMEs 3.12
ifrs-smes	Disclosure of reclassifications or changes in presentation [abstract]	abstract	
ifrs-smes	Disclosure of reclassifications or changes in presentation [table]	table	IFRS for SMEs 3.12
ifrs-smes	Reclassified items [axis]	axis	IFRS for SMEs 3.12
ifrs-smes	Reclassified items [member]	member	IFRS for SMEs 3.12
ifrs-smes	Disclosure of reclassifications or changes in presentation [line items]	abstract	
ifrs-smes	Description of nature of reclassifications or changes in presentation	string	IFRS for SMEs 3.12 a
ifrs-smes	Amount of reclassifications or changes in presentation	X, duration	IFRS for SMEs 3.12 b
ifrs-smes	Description of reason for reclassifications or changes in presentation	string	IFRS for SMEs 3.12 c
ifrs-smes	Description of reason why reclassification of comparative amounts is impracticable	string	IFRS for SMEs 3.13
ifrs-smes	Disclosure of summary of significant accounting policies [text block]	text block	IFRS for SMEs 8.4 b
ifrs-smes	Explanation of measurement bases used in preparing financial statements [text block]	text block	IFRS for SMEs 8.5 a
ifrs-smes	Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IFRS for SMEs 8.5 b
ifrs-smes	Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	string	IFRS for SMEs 8.6
ifrs-smes	Description of basis for preparing and presenting information not required by IFRS for SMEs	string	IFRS for SMEs 3.25
ifrs-smes	Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	string	IFRS for SMEs 8.7
ifrs-smes	Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IFRS for SMEs 8.7
ifrs-smes	Disclosure of assets and liabilities with significant risk of material adjustment [abstract]	abstract	
ifrs-smes	Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IFRS for SMEs 8.7
ifrs-smes	Assets and liabilities [axis]	axis	IFRS for SMEs 8.7
ifrs-smes	Assets and liabilities [member]	member	IFRS for SMEs 8.7

ifrs-smes	Disclosure of assets and liabilities with significant risk of material adjustment [line items]	abstract	
ifrs-smes	Description of nature of assets with significant risk of material adjustments within next financial year	string	IFRS for SMEs 8.7 a
ifrs-smes	Description of nature of liabilities with significant risk of material adjustments within next financial year	string	IFRS for SMEs 8.7 a
ifrs-smes	Assets with significant risk of material adjustments within next financial year	X, instant, debit	IFRS for SMEs 8.7 b
ifrs-smes	Liabilities with significant risk of material adjustments within next financial year	X, instant, credit	IFRS for SMEs 8.7 b
ifrs-smes	Statement that fair value of assets other than cash to be distributed to owners cannot be measured reliably without undue cost or effort	string	IFRS for SMEs 22.20
ifrs-smes	Description of reasons why reliable fair value measurement of assets other than cash to be distributed to owners would involve undue cost or effort	string	IFRS for SMEs 22.20

[800.800] Notes - Accounting policies, changes in accounting estimates and errors			
Prefix	Label	Type	References
ifrs-smes	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IFRS for SMEs 10 Scope of this section
ifrs-smes	Disclosure of initial application of amendment to IFRS for SMEs [text block]	text block	IFRS for SMEs 10.13 a
ifrs-smes	Disclosure of voluntary change in accounting policy [text block]	text block	IFRS for SMEs 10.14
ifrs-smes	Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	string	IFRS for SMEs 10.13 d, IFRS for SMEs 10.14 d
ifrs-smes	Disclosure of changes in accounting estimates [text block]	text block	IFRS for SMEs 10.18
ifrs-smes	Disclosure of changes in accounting estimates [abstract]	abstract	
ifrs-smes	Disclosure of changes in accounting estimates [table]	table	IFRS for SMEs 10.18
ifrs-smes	Accounting estimates [axis]	axis	IFRS for SMEs 10.18
ifrs-smes	Accounting estimates [member]	member	IFRS for SMEs 10.18
ifrs-smes	Disclosure of changes in accounting estimates [line items]	abstract	
ifrs-smes	Description of nature of change in accounting estimate [text block]	text block	IFRS for SMEs 10.18
ifrs-smes	Increase (decrease) in accounting estimate	X, duration	IFRS for SMEs 10.18
ifrs-smes	Description of fact that amount of change in accounting estimate is impracticable [text block]	text block	IFRS for SMEs 10.18
ifrs-smes	Description of nature of accounting errors in prior periods [text block]	text block	IFRS for SMEs 10.23 a
ifrs-smes	Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	string	IFRS for SMEs 10.23 d

[801.000] Notes - Events after reporting period			
Prefix	Label	Type	References
ifrs-smes	Disclosure of events after reporting period [text block]	text block	IFRS for SMEs 32 Disclosure
ifrs-smes	Explanation of body of authorisation	string	IFRS for SMEs 32.9
ifrs-smes	Date of authorisation for issue of financial statements	date	IFRS for SMEs 32.9
ifrs-smes	Explanation of fact that entity's owners or others have power to amend financial statements after issue	string	IFRS for SMEs 32.9
ifrs-smes	Disclosure of non-adjusting events after reporting period [text block]	text block	IFRS for SMEs 32.10
ifrs-smes	Disclosure of non-adjusting events after reporting period [abstract]	abstract	
ifrs-smes	Disclosure of non-adjusting events after reporting period [table]	table	IFRS for SMEs 32.10
ifrs-smes	Non-adjusting events after reporting period [axis]	axis	IFRS for SMEs 32.10
ifrs-smes	Non-adjusting events after reporting period [member]	member	IFRS for SMEs 32.10
ifrs-smes	Major business combination [member]	member	IFRS for SMEs 32.11 a
ifrs-smes	Disposal of major subsidiary [member]	member	IFRS for SMEs 32.11 a
ifrs-smes	Announcement of plan to discontinue operation [member]	member	IFRS for SMEs 32.11 b
ifrs-smes	Major purchases of assets [member]	member	IFRS for SMEs 32.11 c
ifrs-smes	Other disposals of assets [member]	member	IFRS for SMEs 32.11 c
ifrs-smes	Expropriation of major assets by government [member]	member	IFRS for SMEs 32.11 c
ifrs-smes	Destruction of major production plant [member]	member	IFRS for SMEs 32.11 d
ifrs-smes	Announcing or commencing implementation of major restructuring [member]	member	IFRS for SMEs 32.11 e
ifrs-smes	Issues or repurchases of entity's debt or equity instruments [member]	member	IFRS for SMEs 32.11 f
ifrs-smes	Abnormally large changes in asset prices or foreign exchange rates [member]	member	IFRS for SMEs 32.11 g
ifrs-smes	Changes in tax rates or tax laws enacted or announced [member]	member	IFRS for SMEs 32.11 h
ifrs-smes	Entering into significant commitments or contingent liabilities [member]	member	IFRS for SMEs 32.11 i
ifrs-smes	Commencement of major litigation [member]	member	IFRS for SMEs 32.11 j
ifrs-smes	Disclosure of non-adjusting events after reporting period [line items]	abstract	
ifrs-smes	Description of nature of non-adjusting event after reporting period	string	IFRS for SMEs 32.10 a
ifrs-smes	Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IFRS for SMEs 32.10 b

[801.100] Notes - Hyperinflationary reporting

Prefix	Label	Type	References
ifrs-smes	Disclosure of hyperinflationary reporting [text block]	text block	IFRS for SMEs 31 Disclosures
ifrs-smes	Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	string	IFRS for SMEs 31.15 a
ifrs-smes	Description of identity of price index	string	IFRS for SMEs 31.15 b
ifrs-smes	Level of price index	X, instant	IFRS for SMEs 31.15 b
ifrs-smes	Price index movements	X, duration	IFRS for SMEs 31.15 b
ifrs-smes	Gains (losses) on net monetary position	X, duration, credit	IFRS for SMEs 31.15 c

[801.200] Notes - Business combinations

Prefix	Label	Type	References
ifrs-smes	Disclosure of business combinations [text block]	text block	IFRS for SMEs 19 Disclosures
ifrs-smes	Disclosure of detailed information about business combinations [text block]	text block	IFRS for SMEs 19.25
ifrs-smes	Disclosure of detailed information about business combination [abstract]	abstract	
ifrs-smes	Disclosure of detailed information about business combination [table]	table	IFRS for SMEs 19.25
ifrs-smes	Business combinations [axis]	axis	IFRS for SMEs 19.25
ifrs-smes	Entity's total for business combinations [member]	member	IFRS for SMEs 19.25
ifrs-smes	Business combinations [member]	member	IFRS for SMEs 19.25
ifrs-smes	Disclosure of detailed information about business combination [line items]	abstract	
ifrs-smes	Name of acquiree	string	IFRS for SMEs 19.25 a
ifrs-smes	Description of acquiree	string	IFRS for SMEs 19.25 a
ifrs-smes	Date of acquisition	date	IFRS for SMEs 19.25 b
ifrs-smes	Percentage of voting equity interests acquired	X, instant	IFRS for SMEs 19.25 c
ifrs-smes	Cost of business combination	X, duration, debit	IFRS for SMEs 19.25 d
ifrs-smes	Description of components of cost of business combination	string	IFRS for SMEs 19.25 d
ifrs-smes	Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	abstract	
ifrs-smes	Financial assets recognised as of acquisition date	X, instant, debit	IFRS for SMEs 19.25 e
ifrs-smes	Inventory recognised as of acquisition date	X, instant, debit	IFRS for SMEs 19.25 e
ifrs-smes	Property, plant and equipment recognised as of acquisition date	X, instant, debit	IFRS for SMEs 19.25 e
ifrs-smes	Identifiable intangible assets recognised as of acquisition date	X, instant, debit	IFRS for SMEs 19.25 e
ifrs-smes	Financial liabilities recognised as of acquisition date	X, instant, credit	IFRS for SMEs 19.25 e
ifrs-smes	Contingent liabilities recognised as of acquisition date	X, instant, credit	IFRS for SMEs 19.25 e
ifrs-smes	Net identifiable assets acquired (liabilities assumed)	X, instant, debit	IFRS for SMEs 19.25 e
ifrs-smes	Gain recognised in business combination where acquirer's interest in net fair value of identifiable assets, liabilities and provisions for contingent liabilities exceeds cost of business combination	X, duration, credit	IFRS for SMEs 19.25 f
ifrs-smes	Description of line item in statement of comprehensive income in which gain in business combination where acquirer's interest in net fair value of identifiable assets, liabilities and provisions for contingent liabilities exceeds cost of business combination is recognised	string	IFRS for SMEs 19.25 f
ifrs-smes	Description of factors that make up goodwill recognised	string	IFRS for SMEs 19.25 g
ifrs-smes	Useful lives, goodwill	string	IFRS for SMEs 19.26
ifrs-smes	Reconciliation of changes in goodwill [abstract]	abstract	
ifrs-smes	Goodwill at beginning of period	X, instant, debit	IFRS for SMEs 4.3
ifrs-smes	Changes in goodwill [abstract]	abstract	
ifrs-smes	Additional recognition, goodwill	X, duration, debit	IFRS for SMEs 19.26 a
ifrs-smes	Increase (decrease) through net exchange differences, goodwill	X, duration, debit	IFRS for SMEs 19.26 d
ifrs-smes	Increase (decrease) through other changes, goodwill	X, duration, debit	IFRS for SMEs 19.26 d
ifrs-smes	Impairment loss recognised in profit or loss, goodwill	X, duration	IFRS for SMEs 19.26 b
ifrs-smes	Amortisation, goodwill	X, duration	IFRS for SMEs 19.26 d
ifrs-smes	Decrease through disposal of previously acquired businesses, goodwill	X, duration, credit	IFRS for SMEs 19.26 c
ifrs-smes	Total increase (decrease) in goodwill	X, duration, debit	IFRS for SMEs 19.26
ifrs-smes	Goodwill at end of period	X, instant, debit	IFRS for SMEs 4.3

[801.300] Notes - Related party

Prefix	Label	Type	References
ifrs-smes	Disclosure of related party [text block]	text block	IFRS for SMEs 33 Disclosures
ifrs-smes	Name of parent entity	string	IFRS for SMEs 33.5
ifrs-smes	Name of ultimate parent of group	string	IFRS for SMEs 33.5
ifrs-smes	Name of most senior parent entity producing publicly available financial statements	string	IFRS for SMEs 33.5
ifrs-smes	Explanation of relationships between parent and subsidiaries	string	IFRS for SMEs 33.5
ifrs-smes	Key management personnel compensation	X, duration, debit	IFRS for SMEs 33.7
ifrs-smes	Disclosure of transactions between related parties [text block]	text block	IFRS for SMEs 33.10
ifrs-smes	Disclosure of transactions between related parties [abstract]	abstract	
ifrs-smes	Disclosure of transactions between related parties [table]	table	IFRS for SMEs 33.10
ifrs-smes	Categories of related parties [axis]	axis	IFRS for SMEs 33.10
ifrs-smes	Entity's total for related parties [member]	member	IFRS for SMEs 33.10
ifrs-smes	Related parties [member]	member	IFRS for SMEs 33.10
ifrs-smes	Entities with control, joint control or significant influence over entity [member]	member	IFRS for SMEs 33.10 a
ifrs-smes	Entities over which entity has control, joint control or significant influence [member]	member	IFRS for SMEs 33.10 b
ifrs-smes	Key management personnel of entity or parent [member]	member	IFRS for SMEs 33.10 c
ifrs-smes	Other related parties [member]	member	IFRS for SMEs 33.10 d
ifrs-smes	Disclosure of transactions between related parties [line items]	abstract	
ifrs-smes	Description of transactions with related party	string	IFRS for SMEs 33.9
ifrs-smes	Description of nature of related party relationship	string	IFRS for SMEs 33.9
ifrs-smes	Related party transactions [abstract]	abstract	
ifrs-smes	Purchases of goods, related party transactions	X, duration, debit	IFRS for SMEs 33.12 a
ifrs-smes	Revenue from sale of goods, related party transactions	X, duration, credit	IFRS for SMEs 33.12 a
ifrs-smes	Purchases of property and other assets, related party transactions	X, duration, debit	IFRS for SMEs 33.12 b
ifrs-smes	Sales of property and other assets, related party transactions	X, duration, credit	IFRS for SMEs 33.12 b
ifrs-smes	Services received, related party transactions	X, duration, debit	IFRS for SMEs 33.12 c
ifrs-smes	Revenue from rendering of services, related party transactions	X, duration, credit	IFRS for SMEs 33.12 c
ifrs-smes	Leases as lessor, related party transactions	X, duration	IFRS for SMEs 33.12 d
ifrs-smes	Leases as lessee, related party transactions	X, duration	IFRS for SMEs 33.12 d
ifrs-smes	Transfers of research and development from entity, related party transactions	X, duration	IFRS for SMEs 33.12 e
ifrs-smes	Transfers of research and development to entity, related party transactions	X, duration	IFRS for SMEs 33.12 e
ifrs-smes	Transfers under license agreements from entity, related party transactions	X, duration	IFRS for SMEs 33.12 f
ifrs-smes	Transfers under license agreements to entity, related party transactions	X, duration	IFRS for SMEs 33.12 f
ifrs-smes	Transfers under finance agreements from entity, related party transactions	X, duration	IFRS for SMEs 33.12 g
ifrs-smes	Transfers under finance agreements to entity, related party transactions	X, duration	IFRS for SMEs 33.12 g
ifrs-smes	Provision of guarantees or collateral by entity, related party transactions	X, duration	IFRS for SMEs 33.12 h
ifrs-smes	Provision of guarantees or collateral to entity, related party transactions	X, duration	IFRS for SMEs 33.12 h
ifrs-smes	Settlement of liabilities by entity on behalf of related party, related party transactions	X, duration	IFRS for SMEs 33.12 i
ifrs-smes	Settlement of liabilities on behalf of entity by related party, related party transactions	X, duration	IFRS for SMEs 33.12 i
ifrs-smes	Participation in defined benefit plan that shares risks between group entities, related party transactions	X, duration	IFRS for SMEs 33.12 j
ifrs-smes	Outstanding balances for related party transactions [abstract]	abstract	
ifrs-smes	Amounts payable, related party transactions	X, instant, credit	IFRS for SMEs 33.9 b
ifrs-smes	Amounts receivable, related party transactions	X, instant, debit	IFRS for SMEs 33.9 b
ifrs-smes	Explanation of terms and conditions of outstanding balances for related party transaction	string	IFRS for SMEs 33.9 b i
ifrs-smes	Explanation of details of guarantees given or received of outstanding balances for related party transaction	string	IFRS for SMEs 33.9 b ii
ifrs-smes	Provisions for doubtful debts related to outstanding balances of related party transaction	X, instant, credit	IFRS for SMEs 33.9 c
ifrs-smes	Expense recognised during period for bad and doubtful debts for related party transaction	X, duration, debit	IFRS for SMEs 33.9 d

[801.400] Notes - First time adoption

Prefix	Label	Type	References
ifrs-smes	Disclosure of first-time adoption [text block]	text block	IFRS for SMEs 35 Disclosures
ifrs-smes	Identification of amounts that have not been restated at date of transition to IFRS for SMEs	string	IFRS for SMEs 35.11
ifrs-smes	Description of omission of disclosures required by IFRS for SMEs	string	IFRS for SMEs 35.11
ifrs-smes	Identification of amounts that have not been restated as result of applying amendments to IFRS for SMEs	string	IFRS for SMEs A3
ifrs-smes	Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS for SMEs 35.13
ifrs-smes	Disclosure of comparative information prepared under previous GAAP [abstract]	abstract	
ifrs-smes	Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS for SMEs 35.13
ifrs-smes	Financial effect of transition from previous GAAP to IFRS for SMEs [axis]	axis	IFRS for SMEs 35.13

ifrs-smes	IFRS for SMEs [member]	member	IFRS for SMEs 35.13
ifrs-smes	Previous GAAP [member]	member	IFRS for SMEs 35.13
ifrs-smes	Effect of transition to IFRS for SMEs [member]	member	IFRS for SMEs 35.13
ifrs-smes	Disclosure of comparative information prepared under previous GAAP [line items]	abstract	
ifrs-smes	Equity	X, instant, credit	IFRS for SMEs 6.3 c, IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b
ifrs-smes	Profit (loss)	X, duration, credit	IFRS for SMEs 6.3 c i, IFRS for SMEs 5.5 f, IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b
ifrs-smes	Explanation of effect of transition on reported financial position	string	IFRS for SMEs 35.12
ifrs-smes	Explanation of effect of transition on reported financial performance	string	IFRS for SMEs 35.12
ifrs-smes	Explanation of effect of transition on reported cash flows	string	IFRS for SMEs 35.12
ifrs-smes	Description of reason why entity stopped applying IFRS for SMEs	string	IFRS for SMEs 35.12A a
ifrs-smes	Description of reason why entity is resuming application of IFRS for SMEs	string	IFRS for SMEs 35.12A b
ifrs-smes	Description of whether entity has applied section 35 or section 10 when applying IFRS for SMEs	string	IFRS for SMEs 35.12A c
ifrs-smes	Explanation of fact that financial statements for previous periods not presented	string	IFRS for SMEs 35.15

[801.500] Notes - Property, plant and equipment			
Prefix	Label	Type	References
ifrs-smes	Disclosure of property, plant and equipment and investment property at cost less accumulated depreciation and impairment [text block]	text block	IFRS for SMEs 17 Disclosures
ifrs-smes	Disclosure of detailed information about property, plant and equipment [text block]	text block	IFRS for SMEs 17.31
ifrs-smes	Disclosure of detailed information about property, plant and equipment [abstract]	abstract	
ifrs-smes	Disclosure of detailed information about property, plant and equipment [table]	table	IFRS for SMEs 17.31
ifrs-smes	Classes of property, plant and equipment [axis]	axis	IFRS for SMEs 17.31
ifrs-smes	Property, plant and equipment [member]	member	IFRS for SMEs 17.31, IFRS for SMEs 20.13 a, IFRS for SMEs 27.33 b
ifrs-smes	Land and buildings [member]	member	IFRS for SMEs 17.2
ifrs-smes	Land [member]	member	IFRS for SMEs 17.2
ifrs-smes	Buildings [member]	member	IFRS for SMEs 17.2
ifrs-smes	Machinery [member]	member	IFRS for SMEs 17.2
ifrs-smes	Vehicles [member]	member	IFRS for SMEs 17.2
ifrs-smes	Ships [member]	member	IFRS for SMEs 17.2
ifrs-smes	Aircraft [member]	member	IFRS for SMEs 17.2
ifrs-smes	Motor vehicles [member]	member	IFRS for SMEs 17.2
ifrs-smes	Fixtures and fittings [member]	member	IFRS for SMEs 17.2
ifrs-smes	Office equipment [member]	member	IFRS for SMEs 17.2
ifrs-smes	Tangible exploration and evaluation assets [member]	member	IFRS for SMEs 17.2
ifrs-smes	Construction in progress [member]	member	IFRS for SMEs 17.2
ifrs-smes	Other property, plant and equipment [member]	member	IFRS for SMEs 17.2
ifrs-smes	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 e, IFRS for SMEs 17.31 d, IFRS for SMEs 18.27 c, IFRS for SMEs 34.7 c, IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 34.10 e
ifrs-smes	Carrying amount [member]	member	IFRS for SMEs 17.31 e, IFRS for SMEs 18.27 e, IFRS for SMEs 20.14, IFRS for SMEs 34.7 c
ifrs-smes	Gross carrying amount [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 17.31 d
ifrs-smes	Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d
ifrs-smes	Disclosure of detailed information about property, plant and equipment [line items]	abstract	
ifrs-smes	Measurement bases, property, plant and equipment	string	IFRS for SMEs 17.31 a
ifrs-smes	Depreciation method, property, plant and equipment	string	IFRS for SMEs 17.31 b
ifrs-smes	Useful lives or depreciation rates, property, plant and equipment	string	IFRS for SMEs 17.31 c
ifrs-smes	Reconciliation of changes in property, plant and equipment [abstract]	abstract	
ifrs-smes	Property, plant and equipment at beginning of period	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
ifrs-smes	Changes in property, plant and equipment [abstract]	abstract	
ifrs-smes	Additions other than through business combinations, property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e i
ifrs-smes	Acquisitions through business combinations, property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e iii
ifrs-smes	Increase (decrease) through net exchange differences, property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e viii
ifrs-smes	Depreciation, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e vii
ifrs-smes	Revaluation increase (decrease), property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e iv, IFRS for SMEs 17.33 e
ifrs-smes	Impairment loss recognised in other comprehensive income, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e iv
ifrs-smes	Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e iv

ifrs-smes	Impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e vi
ifrs-smes	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e vi
ifrs-smes	Increase (decrease) through other changes, property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e viii
ifrs-smes	Disposals, property, plant and equipment	X, duration, credit	IFRS for SMEs 17.31 e ii
ifrs-smes	Total increase (decrease) in property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e
ifrs-smes	Property, plant and equipment at end of period	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
ifrs-smes	Effective date of revaluation, property, plant and equipment	date	IFRS for SMEs 17.33 a
ifrs-smes	Explanation of involvement of independent valuer in revaluation, property, plant and equipment	string	IFRS for SMEs 17.33 b
ifrs-smes	Explanation of revaluation methods and significant assumptions, property, plant and equipment	string	IFRS for SMEs 17.33 c
ifrs-smes	Property, plant and equipment, revalued assets, at cost	X, instant, debit	IFRS for SMEs 17.33 d
ifrs-smes	Measurement bases, investment property at cost less accumulated depreciation and impairment	string	IFRS for SMEs 17.31 a
ifrs-smes	Depreciation method, investment property at cost less accumulated depreciation and impairment	string	IFRS for SMEs 17.31 b
ifrs-smes	Useful lives or depreciation rates, investment property at cost less accumulated depreciation and impairment	string	IFRS for SMEs 17.31 c
ifrs-smes	Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [text block]	text block	IFRS for SMEs 17.31
ifrs-smes	Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [abstract]	abstract	
ifrs-smes	Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [table]	table	IFRS for SMEs 17.31
ifrs-smes	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 e, IFRS for SMEs 17.31 d, IFRS for SMEs 18.27 c, IFRS for SMEs 34.7 c, IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 34.10 e
ifrs-smes	Carrying amount [member]	member	IFRS for SMEs 17.31 e, IFRS for SMEs 18.27 e, IFRS for SMEs 20.14, IFRS for SMEs 34.7 c
ifrs-smes	Gross carrying amount [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 17.31 d
ifrs-smes	Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d
ifrs-smes	Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [line items]	abstract	
ifrs-smes	Investment property at cost less accumulated depreciation and impairment at beginning of period	X, instant, debit	IFRS for SMEs 4.2 ea, IFRS for SMEs 17.31 e
ifrs-smes	Changes in investment property at cost less accumulated depreciation and impairment [abstract]	abstract	
ifrs-smes	Additions other than through business combinations, investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e i
ifrs-smes	Acquisitions through business combinations, investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e iii
ifrs-smes	Transfer to (from) investment property at fair value through profit or loss [abstract]	abstract	
ifrs-smes	Transfer to investment property at fair value through profit or loss	X, duration, credit	IFRS for SMEs 17.31 e v
ifrs-smes	Transfer from investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 17.31 e v
ifrs-smes	Net transfer to (from) investment property at fair value through profit or loss	X, duration, credit	IFRS for SMEs 17.31 e v
ifrs-smes	Increase (decrease) through net exchange differences, investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e viii
ifrs-smes	Depreciation, investment property at cost less accumulated depreciation and impairment	X, duration	IFRS for SMEs 17.31 e vii
ifrs-smes	Impairment loss recognised in profit or loss, investment property at cost less accumulated depreciation and impairment	X, duration	IFRS for SMEs 17.31 e vi
ifrs-smes	Reversal of impairment loss recognised in profit or loss, investment property at cost less accumulated depreciation and impairment	X, duration	IFRS for SMEs 17.31 e vi
ifrs-smes	Increase (decrease) through other changes, investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e viii
ifrs-smes	Disposals, investment property at cost less accumulated depreciation and impairment	X, duration, credit	IFRS for SMEs 17.31 e ii
ifrs-smes	Total increase (decrease) in investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e
ifrs-smes	Investment property at cost less accumulated depreciation and impairment at end of period	X, instant, debit	IFRS for SMEs 4.2 ea, IFRS for SMEs 17.31 e
ifrs-smes	Property, plant and equipment, restrictions on title	X, instant, debit	IFRS for SMEs 17.32 a
ifrs-smes	Description of existence of restrictions on title, property, plant and equipment	string	IFRS for SMEs 17.32 a
ifrs-smes	Property, plant and equipment, pledged as security	X, instant, debit	IFRS for SMEs 17.32 a
ifrs-smes	Contractual commitments for acquisition of property, plant and equipment	X, instant, credit	IFRS for SMEs 17.32 b
ifrs-smes	Statement that entity has investment property whose fair value cannot be measured reliably without undue cost or effort	string	IFRS for SMEs 17.32 c
ifrs-smes	Description of reasons why fair value measurement of investment property would involve undue cost or effort	string	IFRS for SMEs 17.32 c
ifrs-smes	Property, plant and equipment, revaluation surplus	X, instant, credit	IFRS for SMEs 17.33 e
ifrs-smes	Revaluation increase (decrease), property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e iv, IFRS for SMEs 17.33 e
ifrs-smes	Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	string	IFRS for SMEs 17.33 e

[801.700] Notes - Financial instruments

Prefix	Label	Type	References
ifrs-smes	Disclosure of financial instruments [text block]	text block	IFRS for SMEs 11 Disclosures
ifrs-smes	Categories of financial assets and financial liabilities [abstract]	abstract	
ifrs-smes	Financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
ifrs-smes	Financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
ifrs-smes	Financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
ifrs-smes	Financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
ifrs-smes	Financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
ifrs-smes	Loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
ifrs-smes	Description of basis and assumptions to determine fair value	string	IFRS for SMEs 11.43
ifrs-smes	Statement that reliable measure of fair value for financial instruments that would otherwise be measured at fair value through profit or loss is no longer available or is not available without undue cost or effort	string	IFRS for SMEs 11.44
ifrs-smes	Financial assets whose fair value is no longer available or is not available without undue cost or effort	X, instant, debit	IFRS for SMEs 11.44
ifrs-smes	Financial liabilities whose fair value is no longer available or is not available without undue cost or effort	X, instant, credit	IFRS for SMEs 11.44
ifrs-smes	Description of reasons why reliable fair value measurement of financial instruments that would otherwise be measured at fair value through profit or loss would involve undue cost or effort	string	IFRS for SMEs 11.44
ifrs-smes	Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS for SMEs 11.45
ifrs-smes	Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]	abstract	
ifrs-smes	Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	IFRS for SMEs 11.45
ifrs-smes	Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS for SMEs 11.45
ifrs-smes	Transferred financial assets that are not derecognised in their entirety [member]	member	IFRS for SMEs 11.45
ifrs-smes	Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	abstract	
ifrs-smes	Description of nature of transferred financial assets that are not derecognised in their entirety	string	IFRS for SMEs 11.45 a
ifrs-smes	Description of nature of risks and rewards of ownership to which entity is exposed	string	IFRS for SMEs 11.45 b
ifrs-smes	Assets that entity continues to recognise	X, instant, debit	IFRS for SMEs 11.45 c
ifrs-smes	Associated liabilities that entity continues to recognise	X, instant, credit	IFRS for SMEs 11.45 c
ifrs-smes	Financial assets pledged as collateral for liabilities or contingent liabilities	X, instant, debit	IFRS for SMEs 11.46 a
ifrs-smes	Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	string	IFRS for SMEs 11.46 b
ifrs-smes	Description of details of breaches of terms or defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	string	IFRS for SMEs 11.47 a
ifrs-smes	Loans payable in breach of terms or default	X, instant, credit	IFRS for SMEs 11.47 b
ifrs-smes	Explanation of whether breach of terms or default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	string	IFRS for SMEs 11.47 c
ifrs-smes	Income, expense, gains or losses of financial instruments [abstract]	abstract	
ifrs-smes	Gains (losses) on financial instruments [abstract]	abstract	
ifrs-smes	Gains (losses) on financial assets at fair value through profit or loss	X, duration, credit	IFRS for SMEs 11.48 a i
ifrs-smes	Gains (losses) on financial liabilities at fair value through profit or loss	X, duration, credit	IFRS for SMEs 11.48 a ii
ifrs-smes	Gains (losses) on financial assets at amortised cost	X, duration, credit	IFRS for SMEs 11.48 a iii
ifrs-smes	Gains (losses) on financial liabilities at amortised cost	X, duration, credit	IFRS for SMEs 11.48 a iv
ifrs-smes	Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]	abstract	
ifrs-smes	Interest income for financial assets not at fair value through profit or loss	X, duration, credit	IFRS for SMEs 11.48 b
ifrs-smes	Interest expense for financial liabilities not at fair value through profit or loss	X, duration, debit	IFRS for SMEs 11.48 b
ifrs-smes	Disclosure of financial assets [text block]	text block	IFRS for SMEs 11.48 c
ifrs-smes	Disclosure of financial assets [abstract]	abstract	
ifrs-smes	Disclosure of financial assets [table]	table	IFRS for SMEs 11.48 c
ifrs-smes	Classes of financial assets [axis]	axis	IFRS for SMEs 11.48 c
ifrs-smes	Financial assets, class [member]	member	IFRS for SMEs 11.48 c
ifrs-smes	Disclosure of financial assets [line items]	abstract	
ifrs-smes	Impairment loss on financial assets	X, duration, debit	IFRS for SMEs 11.48 c
ifrs-smes	Disclosure of hedge accounting [text block]	text block	IFRS for SMEs 12.26
ifrs-smes	Disclosure of detailed information about hedges [text block]	text block	IFRS for SMEs 12.27
ifrs-smes	Disclosure of detailed information about hedges [abstract]	abstract	
ifrs-smes	Disclosure of detailed information about hedges [table]	table	IFRS for SMEs 12.27
ifrs-smes	Types of risks [axis]	axis	IFRS for SMEs 12.27
ifrs-smes	Risks [member]	member	IFRS for SMEs 12.27
ifrs-smes	Interest rate risks of debt instruments measured at amortised cost [member]	member	IFRS for SMEs 12.17 a

ifrs-smes	Foreign exchange or interest rate risks in firm commitment or highly probable forecast transactions [member]	member	IFRS for SMEs 12.17 b
ifrs-smes	Price risks of commodity or firm commitments or highly probable forecast transactions to purchase or sell commodity [member]	member	IFRS for SMEs 12.17 c
ifrs-smes	Foreign exchange risks in net investment in foreign operations [member]	member	IFRS for SMEs 12.17 d
ifrs-smes	Disclosure of detailed information about hedges [line items]	abstract	
ifrs-smes	Description of type of hedge	string	IFRS for SMEs 12.27 a
ifrs-smes	Description of financial instruments designated as hedging instruments	string	IFRS for SMEs 12.27 b
ifrs-smes	Financial instruments designated as hedging instruments, at fair value	X, instant	IFRS for SMEs 12.27 b
ifrs-smes	Description of nature of risks being hedged	string	IFRS for SMEs 12.27 c
ifrs-smes	Gains (losses) on hedging instrument, fair value hedges	X, duration, credit	IFRS for SMEs 12.28 a
ifrs-smes	Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X, duration, credit	IFRS for SMEs 12.28 b
ifrs-smes	Description of periods when cash flows expected to occur	string	IFRS for SMEs 12.29 a
ifrs-smes	Description of periods when cash flows affect profit or loss	string	IFRS for SMEs 12.29 a
ifrs-smes	Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	string	IFRS for SMEs 12.29 b
ifrs-smes	Gains (losses) on cash flow hedges, net of tax	X, duration, credit	IFRS for SMEs 12.29 c
ifrs-smes	Gains (losses) on cash flow hedges, before tax	X, duration, credit	IFRS for SMEs 12.29 c
ifrs-smes	Reclassification adjustments on cash flow hedges, net of tax	X, duration, debit	IFRS for SMEs 12.29 d
ifrs-smes	Reclassification adjustments on cash flow hedges, before tax	X, duration, debit	IFRS for SMEs 12.29 d
ifrs-smes	Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X, duration, credit	IFRS for SMEs 12.29 e

[801.900] Notes - Intangible assets			
Prefix	Label	Type	References
ifrs-smes	Disclosure of intangible assets [text block]	text block	IFRS for SMEs 18 Disclosures
ifrs-smes	Disclosure of detailed information about intangible assets [text block]	text block	IFRS for SMEs 18.27
ifrs-smes	Disclosure of detailed information about intangible assets [abstract]	abstract	
ifrs-smes	Disclosure of detailed information about intangible assets [table]	table	IFRS for SMEs 18.27
ifrs-smes	Classes of intangible assets other than goodwill [axis]	axis	IFRS for SMEs 18.27
ifrs-smes	Intangible assets other than goodwill [member]	member	IFRS for SMEs 27.33 d, IFRS for SMEs 18.27, IFRS for SMEs 20.13 a
ifrs-smes	Brand names [member]	member	IFRS for SMEs 18.27
ifrs-smes	Intangible exploration and evaluation assets [member]	member	IFRS for SMEs 18.27
ifrs-smes	Mastheads and publishing titles [member]	member	IFRS for SMEs 18.27
ifrs-smes	Computer software [member]	member	IFRS for SMEs 18.27
ifrs-smes	Licences and franchises [member]	member	IFRS for SMEs 18.27
ifrs-smes	Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IFRS for SMEs 18.27
ifrs-smes	Recipes, formulae, models, designs and prototypes [member]	member	IFRS for SMEs 18.27
ifrs-smes	Intangible assets under development [member]	member	IFRS for SMEs 18.27
ifrs-smes	Service concession arrangements, classified as intangible assets [member]	member	IFRS for SMEs 34.15
ifrs-smes	Other intangible assets [member]	member	IFRS for SMEs 18.27
ifrs-smes	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 e, IFRS for SMEs 17.31 d, IFRS for SMEs 18.27 c, IFRS for SMEs 34.7 c, IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 34.10 e
ifrs-smes	Carrying amount [member]	member	IFRS for SMEs 17.31 e, IFRS for SMEs 18.27 e, IFRS for SMEs 20.14, IFRS for SMEs 34.7 c
ifrs-smes	Gross carrying amount [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 17.31 d
ifrs-smes	Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d
ifrs-smes	Disclosure of detailed information about intangible assets [line items]	abstract	
ifrs-smes	Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	string	IFRS for SMEs 18.27 d
ifrs-smes	Amortisation method, intangible assets other than goodwill	string	IFRS for SMEs 18.27 b
ifrs-smes	Useful lives or amortisation rates, intangible assets other than goodwill	string	IFRS for SMEs 18.27 a
ifrs-smes	Reconciliation of changes in intangible assets other than goodwill [abstract]	abstract	
ifrs-smes	Intangible assets other than goodwill at beginning of period	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
ifrs-smes	Changes in intangible assets other than goodwill [abstract]	abstract	
ifrs-smes	Additions other than through business combinations, intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e i
ifrs-smes	Acquisitions through business combinations, intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e iii
ifrs-smes	Increase (decrease) through net exchange differences, intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e vi
ifrs-smes	Amortisation, intangible assets other than goodwill	X, duration	IFRS for SMEs 18.27 e iv
ifrs-smes	Impairment loss recognised in profit or loss, intangible assets other than goodwill	X, duration	IFRS for SMEs 18.27 e v

ifrs-smes	Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X, duration	IFRS for SMEs 18.27 e v
ifrs-smes	Increase (decrease) through other changes, intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e vi
ifrs-smes	Disposals, intangible assets other than goodwill	X, duration, credit	IFRS for SMEs 18.27 e ii
ifrs-smes	Total increase (decrease) in intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e
ifrs-smes	Intangible assets other than goodwill at end of period	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
ifrs-smes	Disclosure of intangible assets material to entity [text block]	text block	IFRS for SMEs 18.28 a
ifrs-smes	Disclosure of intangible assets material to entity [abstract]	abstract	
ifrs-smes	Disclosure of intangible assets material to entity [table]	table	IFRS for SMEs 18.28 a
ifrs-smes	Intangible assets material to entity [axis]	axis	IFRS for SMEs 18.28 a
ifrs-smes	Intangible assets material to entity [member]	member	IFRS for SMEs 18.28 a
ifrs-smes	Disclosure of intangible assets material to entity [line items]	abstract	
ifrs-smes	Description of intangible assets material to entity	string	IFRS for SMEs 18.28 a
ifrs-smes	Intangible assets material to entity	X, instant, debit	IFRS for SMEs 18.28 a
ifrs-smes	Remaining amortisation period of intangible assets material to entity	X, instant	IFRS for SMEs 18.28 a
ifrs-smes	Intangible assets acquired by way of government grant, fair value initially recognised	X, instant, debit	IFRS for SMEs 18.28 b i
ifrs-smes	Intangible assets acquired by way of government grant	X, instant, debit	IFRS for SMEs 18.28 b ii
ifrs-smes	Intangible assets whose title is restricted	X, instant, debit	IFRS for SMEs 18.28 c
ifrs-smes	Intangible assets pledged as security for liabilities	X, instant, debit	IFRS for SMEs 18.28 c
ifrs-smes	Contractual commitments for acquisition of intangible assets	X, instant, credit	IFRS for SMEs 18.28 d
ifrs-smes	Research and development expense	X, duration, debit	IFRS for SMEs 18.29

[802.000] Notes - Agriculture

Prefix	Label	Type	References
ifrs-smes	Disclosure of biological assets [text block]	text block	IFRS for SMEs 34 Agriculture
ifrs-smes	Description of biological assets	string	IFRS for SMEs 34.10 a, IFRS for SMEs 34.7 a
ifrs-smes	Description of methods and assumptions applied in determining fair value of agricultural produce at point of harvest and biological assets	string	IFRS for SMEs 34.7 b
ifrs-smes	Disclosure of reconciliation of changes in biological assets [text block]	text block	IFRS for SMEs 34.7 c
ifrs-smes	Disclosure of reconciliation of changes in biological assets [abstract]	abstract	
ifrs-smes	Disclosure of reconciliation of changes in biological assets [table]	table	IFRS for SMEs 34.2
ifrs-smes	Measurement [axis]	axis	IFRS for SMEs 34.2
ifrs-smes	Aggregated measurement [member]	member	IFRS for SMEs 34.2
ifrs-smes	At fair value [member]	member	IFRS for SMEs 34.2 a
ifrs-smes	At cost [member]	member	IFRS for SMEs 34.2 b
ifrs-smes	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 e, IFRS for SMEs 17.31 d, IFRS for SMEs 18.27 c, IFRS for SMEs 34.7 c, IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 34.10 e
ifrs-smes	Carrying amount [member]	member	IFRS for SMEs 17.31 e, IFRS for SMEs 18.27 e, IFRS for SMEs 20.14, IFRS for SMEs 34.7 c
ifrs-smes	Gross carrying amount [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 17.31 d
ifrs-smes	Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d
ifrs-smes	Disclosure of reconciliation of changes in biological assets [line items]	abstract	
ifrs-smes	Reconciliation of changes in biological assets [abstract]	abstract	
ifrs-smes	Biological assets at beginning of period	X, instant, debit	IFRS for SMEs 34.7 c
ifrs-smes	Changes in biological assets [abstract]	abstract	
ifrs-smes	Gains (losses) on fair value adjustment, biological assets	X, duration	IFRS for SMEs 34.7 c i
ifrs-smes	Additions other than through business combinations, biological assets	X, duration, debit	IFRS for SMEs 34.7 c ii
ifrs-smes	Decrease due to harvest, biological assets	X, duration, credit	IFRS for SMEs 34.7 c iii
ifrs-smes	Acquisitions through business combinations, biological assets	X, duration, debit	IFRS for SMEs 34.7 c iv
ifrs-smes	Increase (decrease) through net exchange differences, biological assets	X, duration, debit	IFRS for SMEs 34.7 c v
ifrs-smes	Increase (decrease) through other changes, biological assets	X, duration, debit	IFRS for SMEs 34.7 c vi
ifrs-smes	Disposals, biological assets	X, duration, credit	IFRS for SMEs 34.7 c vi
ifrs-smes	Total increase (decrease) in biological assets	X, duration, debit	IFRS for SMEs 34.7 c
ifrs-smes	Biological assets at end of period	X, instant, debit	IFRS for SMEs 34.7 c
ifrs-smes	Explanation of why fair value cannot be reliably measured without undue cost or effort for biological assets, at cost	string	IFRS for SMEs 34.10 b
ifrs-smes	Depreciation method, biological assets, at cost	string	IFRS for SMEs 34.10 c
ifrs-smes	Useful lives or depreciation rates, biological assets, at cost	string	IFRS for SMEs 34.10 d

[802.200] Notes - Investment property

Prefix	Label	Type	References
ifrs-smes	Disclosure of investment property at fair value through profit or loss [text block]	text block	IFRS for SMEs 16 Disclosures
ifrs-smes	Description of methods and significant assumptions applied in determining fair value of investment property	string	IFRS for SMEs 16.10 a
ifrs-smes	Description of extent to which fair value of investment property is based on valuation by independent valuer	string	IFRS for SMEs 16.10 b
ifrs-smes	Explanation of restrictions on realisability of investment property at fair value through profit or loss or remittance of income and proceeds of disposal of investment property at fair value through profit or loss	string	IFRS for SMEs 16.10 c
ifrs-smes	Restrictions on realisability of investment property at fair value through profit or loss or remittance of income and proceeds of disposal of investment property at fair value through profit or loss	X, instant	IFRS for SMEs 16.10 c
ifrs-smes	Explanation of contractual obligations to purchase, construct or develop investment property at fair value through profit or loss or for repairs, maintenance or enhancements	string	IFRS for SMEs 16.10 d
ifrs-smes	Reconciliation of changes in investment property at fair value through profit or loss [abstract]	abstract	
ifrs-smes	Investment property at fair value through profit or loss at beginning of period	X, instant, debit	IFRS for SMEs 16.10 e, IFRS for SMEs 4.2 f
ifrs-smes	Changes in investment property at fair value through profit or loss [abstract]	abstract	
ifrs-smes	Additions other than through business combinations, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e i
ifrs-smes	Acquisitions through business combinations, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e i
ifrs-smes	Gains (losses) on fair value adjustment, investment property at fair value through profit or loss	X, duration	IFRS for SMEs 16.10 e ii
ifrs-smes	Transfer to (from) investment property at cost less accumulated depreciation and impairment [abstract]	abstract	
ifrs-smes	Transfer to investment property at cost less accumulated depreciation and impairment	X, duration, credit	IFRS for SMEs 16.10 e iii
ifrs-smes	Transfer from investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 16.10 e iii
ifrs-smes	Net transfer to (from) investment property at cost less accumulated depreciation and impairment	X, duration, credit	IFRS for SMEs 16.10 e iii
ifrs-smes	Transfer from (to) inventories and owner-occupied property, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e iv
ifrs-smes	Increase (decrease) through net exchange differences, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e v
ifrs-smes	Increase (decrease) through other changes, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e v
ifrs-smes	Total increase (decrease) in investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e
ifrs-smes	Investment property at fair value through profit or loss at end of period	X, instant, debit	IFRS for SMEs 16.10 e, IFRS for SMEs 4.2 f

[802.400] Notes - Consolidated, combined and separate financial statements

Prefix	Label	Type	References
ifrs-smes	Disclosure of consolidated, separate and combined financial statements [text block]	text block	IFRS for SMEs 9 Separate financial statements, IFRS for SMEs 9 Combined financial statements, IFRS for SMEs 9 Disclosures in consolidated financial statements
ifrs-smes	Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights	string	IFRS for SMEs 9.23 b
ifrs-smes	Date of end of reporting period of financial statements of subsidiary	date	IFRS for SMEs 9.23 c
ifrs-smes	Description of nature and extent of significant restrictions on transfer of funds to entity	string	IFRS for SMEs 9.23 d
ifrs-smes	Description of nature of financial statements	string	IFRS for SMEs 3.23 b, IFRS for SMEs 9.27 a, IFRS for SMEs 9.23 a, IFRS for SMEs 9.30 a
ifrs-smes	Investments in subsidiaries not consolidated at reporting date	X, instant, debit	IFRS for SMEs 9.23A
ifrs-smes	Explanation of reasons why combined financial statements are prepared	string	IFRS for SMEs 9.30 b
ifrs-smes	Description of basis for determining which entities are included in combined financial statements	string	IFRS for SMEs 9.30 c
ifrs-smes	Description of basis of preparation of combined financial statements	string	IFRS for SMEs 9.30 d
ifrs-smes	Method used to account for investments in subsidiaries	string	IFRS for SMEs 9.27 b
ifrs-smes	Method used to account for investments in jointly controlled entities	string	IFRS for SMEs 9.27 b
ifrs-smes	Method used to account for investments in associates	string	IFRS for SMEs 9.27 b
ifrs-smes	Description of identification of financial statements to which separate financial statements relate	string	IFRS for SMEs 9.27

[802.600] Notes - Interests in joint ventures

Prefix	Label	Type	References
ifrs-smes	Disclosure of interests in joint ventures [text block]	text block	IFRS for SMEs 15 Disclosures

ifrs-smes	Description of accounting policy for investments in joint ventures [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 15.19 a
ifrs-smes	Investments in joint ventures	X, instant, debit	IFRS for SMEs 15.19 b, IFRS for SMEs 4.2 k
ifrs-smes	Fair value of investments in joint ventures for which there are quoted market prices	X, instant, debit	IFRS for SMEs 15.19 c
ifrs-smes	Commitments in relation to joint ventures	X, instant, credit	IFRS for SMEs 15.19 d
ifrs-smes	Share of profit (loss) of joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 15.20
ifrs-smes	Share of profit (loss) of discontinued operations of joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 15.20
ifrs-smes	Statement that undue cost or effort exemption is applied for jointly controlled entities	string	IFRS for SMEs 15.21
ifrs-smes	Description of reasons why fair value measurement of jointly controlled entities would involve undue cost or effort	string	IFRS for SMEs 15.21
ifrs-smes	Investments in jointly controlled entities accounted for under cost model because undue cost or effort exemption is applied	X, instant, debit	IFRS for SMEs 15.21

[802.700] Notes - Interests in associates

Prefix	Label	Type	References
ifrs-smes	Disclosure of investment in associates [text block]	text block	IFRS for SMEs 14 Disclosures
ifrs-smes	Description of accounting policy for investment in associates [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 14.12 a
ifrs-smes	Investments in associates	X, instant, debit	IFRS for SMEs 14.12 b, IFRS for SMEs 4.2 j
ifrs-smes	Fair value of investments in associates for which there are quoted market prices	X, instant, debit	IFRS for SMEs 14.12 c
ifrs-smes	Dividends and other distributions from associates accounted for by cost model recognised as income	X, duration, credit	IFRS for SMEs 14.13
ifrs-smes	Share of profit (loss) of associates accounted for using equity method	X, duration, credit	IFRS for SMEs 14.14
ifrs-smes	Share of profit (loss) of discontinued operations of associates accounted for using equity method	X, duration, credit	IFRS for SMEs 14.14
ifrs-smes	Statement that undue cost or effort exemption is applied for associates	string	IFRS for SMEs 14.15
ifrs-smes	Description of reasons why fair value measurement of associates would involve undue cost or effort	string	IFRS for SMEs 14.15
ifrs-smes	Investments in associates accounted for under cost model because undue cost or effort exemption is applied	X, instant, debit	IFRS for SMEs 14.15

[802.800] Notes - Non-current asset held for sale and discontinued operations

Prefix	Label	Type	References
ifrs-smes	Disclosure of binding sale agreement for major disposal of assets or group of assets and liabilities [text block]	text block	IFRS for SMEs 4.14
ifrs-smes	Description of assets or group of assets and liabilities if entity has binding sale agreement	string	IFRS for SMEs 4.14 a
ifrs-smes	Description of facts and circumstances of sale or plan	string	IFRS for SMEs 4.14 b
ifrs-smes	Assets for which entity has binding sale agreement	X, instant, debit	IFRS for SMEs 4.14 c
ifrs-smes	Liabilities for which entity has binding sale agreement	X, instant, credit	IFRS for SMEs 4.14 c

[802.900] Notes - Inventories

Prefix	Label	Type	References
ifrs-smes	Disclosure of inventories [text block]	text block	IFRS for SMEs 13 Disclosures
ifrs-smes	Description of accounting policy for measuring inventories [text block]	text block	IFRS for SMEs 13.22 a, IFRS for SMEs 8.5 b
ifrs-smes	Description of inventory cost formulas	string	IFRS for SMEs 13.22 a
ifrs-smes	Inventory write-down	X, duration	IFRS for SMEs 13.22 d
ifrs-smes	Reversal of inventory write-down	X, duration	IFRS for SMEs 13.22 d
ifrs-smes	Cost of inventories recognised as expense during period	X, duration, debit	IFRS for SMEs 13.22 c
ifrs-smes	Inventories pledged as security for liabilities	X, instant, debit	IFRS for SMEs 13.22 e

[803.000] Notes - Other provisions, contingent liabilities and contingent assets

Prefix	Label	Type	References
ifrs-smes	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IFRS for SMEs 21 Disclosures
ifrs-smes	Disclosure of other provisions [text block]	text block	IFRS for SMEs 21.14
ifrs-smes	Disclosure of other provisions [abstract]	abstract	
ifrs-smes	Disclosure of other provisions [table]	table	IFRS for SMEs 21.14
ifrs-smes	Classes of other provisions [axis]	axis	IFRS for SMEs 21.14

ifrs-smes	Other provisions [member]	member	IFRS for SMEs 21.14
ifrs-smes	Warranty provision [member]	member	IFRS for SMEs 21A.4
ifrs-smes	Restructuring provision [member]	member	IFRS for SMEs 21A.3
ifrs-smes	Legal proceedings provision [member]	member	IFRS for SMEs 21A.9
ifrs-smes	Refunds provision [member]	member	IFRS for SMEs 21A.5
ifrs-smes	Onerous contracts provision [member]	member	IFRS for SMEs 21A.2
ifrs-smes	Miscellaneous other provisions [member]	member	IFRS for SMEs 21.14
ifrs-smes	Disclosure of other provisions [line items]	abstract	
ifrs-smes	Reconciliation of changes in other provisions [abstract]	abstract	
ifrs-smes	Other provisions at beginning of period	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
ifrs-smes	Changes in other provisions [abstract]	abstract	
ifrs-smes	Additional provisions, other provisions	X, duration, credit	IFRS for SMEs 21.14 a ii
ifrs-smes	Provision used, other provisions	X, duration, debit	IFRS for SMEs 21.14 a iii
ifrs-smes	Unused provision reversed, other provisions	X, duration, debit	IFRS for SMEs 21.14 a iv
ifrs-smes	Increase (decrease) through net exchange differences, other provisions	X, duration, credit	IFRS for SMEs 21.14 a
ifrs-smes	Increase (decrease) through transfers and other changes, other provisions	X, duration, credit	IFRS for SMEs 21.14 a
ifrs-smes	Total increase (decrease) in other provisions	X, duration, credit	IFRS for SMEs 21.14 a
ifrs-smes	Other provisions at end of period	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
ifrs-smes	Description of nature of obligation, other provisions	string	IFRS for SMEs 21.14 b
ifrs-smes	Description of expected timing of outflows, other provisions	string	IFRS for SMEs 21.14 b
ifrs-smes	Indication of uncertainties of amount or timing of outflows, other provisions	string	IFRS for SMEs 21.14 c
ifrs-smes	Asset recognised for expected reimbursement, other provisions	X, instant, debit	IFRS for SMEs 21.14 d
ifrs-smes	Expected reimbursement, other provisions	X, instant, debit	IFRS for SMEs 21.14 d
ifrs-smes	Disclosure of contingent liabilities [text block]	text block	IFRS for SMEs 21.15
ifrs-smes	Disclosure of contingent liabilities [abstract]	abstract	
ifrs-smes	Disclosure of contingent liabilities [table]	table	IFRS for SMEs 21.15
ifrs-smes	Classes of contingent liabilities [axis]	axis	IFRS for SMEs 21.15
ifrs-smes	Contingent liabilities [member]	member	IFRS for SMEs 21.15
ifrs-smes	Warranty contingent liability [member]	member	IFRS for SMEs 21.15
ifrs-smes	Restructuring contingent liability [member]	member	IFRS for SMEs 21.15
ifrs-smes	Legal proceedings contingent liability [member]	member	IFRS for SMEs 21.15
ifrs-smes	Onerous contracts contingent liability [member]	member	IFRS for SMEs 21.15
ifrs-smes	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IFRS for SMEs 21.15
ifrs-smes	Other contingent liabilities [member]	member	IFRS for SMEs 21.15
ifrs-smes	Disclosure of contingent liabilities [line items]	abstract	
ifrs-smes	Description of nature of obligation, contingent liabilities	string	IFRS for SMEs 21.15
ifrs-smes	Explanation of estimated financial effect of contingent liabilities	string	IFRS for SMEs 21.15 a
ifrs-smes	Estimated financial effect of contingent liabilities	X, instant	IFRS for SMEs 21.15 a
ifrs-smes	Explanation of possibility of reimbursement, contingent liabilities	string	IFRS for SMEs 21.15 c
ifrs-smes	Indication of uncertainties of amount or timing of outflows, contingent liabilities	string	IFRS for SMEs 21.15 b
ifrs-smes	Description of nature of contingent assets	string	IFRS for SMEs 21.16
ifrs-smes	Explanation of estimated financial effect of contingent assets	string	IFRS for SMEs 21.16
ifrs-smes	Estimated financial effect of contingent assets	X, instant	IFRS for SMEs 21.16
ifrs-smes	Statement that estimate of financial effect of contingent assets would involve undue cost or effort	string	IFRS for SMEs 21.16
ifrs-smes	Description of reasons why estimating financial effect of contingent assets would involve undue cost or effort	string	IFRS for SMEs 21.16
ifrs-smes	Information about contingent liabilities that disclosure is not practicable	string	IFRS for SMEs 21.15
ifrs-smes	Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	string	IFRS for SMEs 21.17
ifrs-smes	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	string	IFRS for SMEs 21.17
ifrs-smes	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	string	IFRS for SMEs 21.17

[803.200] Notes - Revenue

Prefix	Label	Type	References
ifrs-smes	Disclosure of revenue [text block]	text block	IFRS for SMEs 23 Disclosures
ifrs-smes	Description of accounting policy for recognition of revenue [text block]	text block	IFRS for SMEs 23.30 a, IFRS for SMEs 8.5 b

[803.300] Notes - Government grants

Prefix	Label	Type	References
ifrs-smes	Disclosure of government grants [text block]	text block	IFRS for SMEs 24 Disclosures
ifrs-smes	Description of nature of government grants recognised in financial statements	string	IFRS for SMEs 24.6 a
ifrs-smes	Government grants	X, instant, credit	IFRS for SMEs 24.6 a
ifrs-smes	Income from government grants	X, duration, credit	IFRS for SMEs 23.30 b vii, IFRS for SMEs 24.6 a
ifrs-smes	Indication of other forms of government assistance with direct benefits for entity	string	IFRS for SMEs 24.6 c
ifrs-smes	Explanation of unfulfilled conditions and other contingencies attaching to government assistance	string	IFRS for SMEs 24.6 b

[803.400] Notes - Construction contracts

Prefix	Label	Type	References
ifrs-smes	Disclosure of recognised revenue from construction contracts [text block]	text block	IFRS for SMEs 23.31
ifrs-smes	Revenue from construction contracts	X, duration, credit	IFRS for SMEs 23.31 a, IFRS for SMEs 23.30 b viii
ifrs-smes	Methods used to determine construction contract revenue recognised	string	IFRS for SMEs 23.31 b
ifrs-smes	Methods used to determine stage of completion of construction in progress	string	IFRS for SMEs 23.31 c
ifrs-smes	Gross amount due from customers for contract work as asset	X, instant, debit	IFRS for SMEs 23.32 a
ifrs-smes	Gross amount due to customers for contract work as liability	X, instant, credit	IFRS for SMEs 23.32 b

[803.500] Notes - Impairment of assets

Prefix	Label	Type	References
ifrs-smes	Disclosure of impairment of assets [text block]	text block	IFRS for SMEs 27 Disclosures
ifrs-smes	Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IFRS for SMEs 27.32
ifrs-smes	Disclosure of impairment loss and reversal of impairment loss [abstract]	abstract	
ifrs-smes	Disclosure of impairment loss and reversal of impairment loss [table]	table	IFRS for SMEs 27.32
ifrs-smes	Classes of assets [axis]	axis	IFRS for SMEs 27.32, IFRS for SMEs 20.13 a
ifrs-smes	Assets [member]	member	IFRS for SMEs 20.13 a, IFRS for SMEs 27.32
ifrs-smes	Inventories [member]	member	IFRS for SMEs 27.33 a
ifrs-smes	Property, plant and equipment [member]	member	IFRS for SMEs 17.31, IFRS for SMEs 20.13 a, IFRS for SMEs 27.33 b
ifrs-smes	Goodwill [member]	member	IFRS for SMEs 27.33 c
ifrs-smes	Intangible assets other than goodwill [member]	member	IFRS for SMEs 27.33 d, IFRS for SMEs 18.27, IFRS for SMEs 20.13 a
ifrs-smes	Investments in associates [member]	member	IFRS for SMEs 27.33 e
ifrs-smes	Investments in joint ventures [member]	member	IFRS for SMEs 27.33 f
ifrs-smes	Disclosure of impairment loss and reversal of impairment loss [line items]	abstract	
ifrs-smes	Impairment loss recognised in profit or loss	X, duration, debit	IFRS for SMEs 27.32 a
ifrs-smes	Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	string	IFRS for SMEs 27.32 a
ifrs-smes	Reversal of impairment loss recognised in profit or loss	X, duration, credit	IFRS for SMEs 27.32 b
ifrs-smes	Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	string	IFRS for SMEs 27.32 b

[803.600] Notes - Leases (IAS 17)

Prefix	Label	Type	References
ifrs-smes	Disclosure of leases [text block]	text block	IFRS for SMEs 20 Scope of this section
ifrs-smes	Disclosure of recognised finance lease as assets by lessee [text block]	text block	IFRS for SMEs 20.13 a
ifrs-smes	Disclosure of recognised finance lease as assets by lessee [abstract]	abstract	
ifrs-smes	Disclosure of recognised finance lease as assets by lessee [table]	table	IFRS for SMEs 20.13 a
ifrs-smes	Classes of assets [axis]	axis	IFRS for SMEs 27.32, IFRS for SMEs 20.13 a
ifrs-smes	Assets [member]	member	IFRS for SMEs 20.13 a, IFRS for SMEs 27.32
ifrs-smes	Property, plant and equipment [member]	member	IFRS for SMEs 17.31, IFRS for SMEs 20.13 a, IFRS for SMEs 27.33 b
ifrs-smes	Intangible assets other than goodwill [member]	member	IFRS for SMEs 27.33 d, IFRS for SMEs 18.27, IFRS for SMEs 20.13 a
ifrs-smes	Investment property [member]	member	IFRS for SMEs 20.13 a
ifrs-smes	Biological assets [member]	member	IFRS for SMEs 20.13 a
ifrs-smes	Other assets [member]	member	IFRS for SMEs 20.13 a

ifrs-smes	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 e, IFRS for SMEs 17.31 d, IFRS for SMEs 18.27 c, IFRS for SMEs 34.7 c, IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 34.10 e
ifrs-smes	Carrying amount [member]	member	IFRS for SMEs 17.31 e, IFRS for SMEs 18.27 e, IFRS for SMEs 20.14, IFRS for SMEs 34.7 c
ifrs-smes	Gross carrying amount [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 17.31 d
ifrs-smes	Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d
ifrs-smes	Disclosure of recognised finance lease as assets by lessee [line items]	abstract	
ifrs-smes	Recognised finance lease as assets	X, instant, debit	IFRS for SMEs 20.13 a
ifrs-smes	Disclosure of finance lease and operating lease by lessee [text block]	text block	IFRS for SMEs 20 Financial statements of lessees—operating leases, IFRS for SMEs 20 Financial statements of lessees—finance leases
ifrs-smes	Disclosure of finance lease and operating lease by lessee [abstract]	abstract	
ifrs-smes	Disclosure of finance lease and operating lease by lessee [table]	table	IFRS for SMEs 20.13 b, IFRS for SMEs 20.16 a
ifrs-smes	Maturity [axis]	axis	IFRS for SMEs 20.13 b, IFRS for SMEs 20.30 a, IFRS for SMEs 20.16 a, IFRS for SMEs 20.23 a
ifrs-smes	Aggregated time bands [member]	member	IFRS for SMEs 20.23 a, IFRS for SMEs 20.13 b, IFRS for SMEs 20.16 a, IFRS for SMEs 20.30 a
ifrs-smes	Not later than one year [member]	member	IFRS for SMEs 20.16 a i, IFRS for SMEs 20.30 a i, IFRS for SMEs 20.13 b i, IFRS for SMEs 20.23 a i
ifrs-smes	Later than one year and not later than five years [member]	member	IFRS for SMEs 20.16 a ii, IFRS for SMEs 20.23 a ii, IFRS for SMEs 20.30 a ii, IFRS for SMEs 20.13 b ii
ifrs-smes	Later than five years [member]	member	IFRS for SMEs 20.16 a iii, IFRS for SMEs 20.23 a iii, IFRS for SMEs 20.30 a iii, IFRS for SMEs 20.13 b iii
ifrs-smes	Disclosure of finance lease and operating lease by lessee [line items]	abstract	
ifrs-smes	Minimum finance lease payments payable	X, instant, credit	IFRS for SMEs 20.13 b
ifrs-smes	Minimum lease payments payable under non-cancellable operating lease	X, instant, credit	IFRS for SMEs 20.16 a
ifrs-smes	Lease and sublease payments recognised as expense	X, duration, debit	IFRS for SMEs 20.16 b
ifrs-smes	Description of significant leasing arrangements by lessee classified as finance lease	string	IFRS for SMEs 20.13 c
ifrs-smes	Description of significant leasing arrangements by lessee classified as operating lease	string	IFRS for SMEs 20.16 c
ifrs-smes	Disclosure of finance lease and operating lease by lessor [text block]	text block	IFRS for SMEs 20 Financial statements of lessors—finance leases, IFRS for SMEs 20 Financial statements of lessors—operating leases
ifrs-smes	Disclosure of finance lease and operating lease by lessor [abstract]	abstract	
ifrs-smes	Disclosure of finance lease and operating lease by lessor [table]	table	IFRS for SMEs 20.30 a, IFRS for SMEs 20.23 a
ifrs-smes	Maturity [axis]	axis	IFRS for SMEs 20.13 b, IFRS for SMEs 20.30 a, IFRS for SMEs 20.16 a, IFRS for SMEs 20.23 a
ifrs-smes	Aggregated time bands [member]	member	IFRS for SMEs 20.23 a, IFRS for SMEs 20.13 b, IFRS for SMEs 20.16 a, IFRS for SMEs 20.30 a
ifrs-smes	Not later than one year [member]	member	IFRS for SMEs 20.16 a i, IFRS for SMEs 20.30 a i, IFRS for SMEs 20.13 b i, IFRS for SMEs 20.23 a i
ifrs-smes	Later than one year and not later than five years [member]	member	IFRS for SMEs 20.16 a ii, IFRS for SMEs 20.23 a ii, IFRS for SMEs 20.30 a ii, IFRS for SMEs 20.13 b ii
ifrs-smes	Later than five years [member]	member	IFRS for SMEs 20.16 a iii, IFRS for SMEs 20.23 a iii, IFRS for SMEs 20.30 a iii, IFRS for SMEs 20.13 b iii
ifrs-smes	Disclosure of finance lease and operating lease by lessor [line items]	abstract	
ifrs-smes	Gross investment in finance lease	X, instant, debit	IFRS for SMEs 20.23 a
ifrs-smes	Unearned finance income on finance lease	X, instant, debit	IFRS for SMEs 20.23 a, IFRS for SMEs 20.23 b
ifrs-smes	Minimum finance lease payments receivable, at present value	X, instant, debit	IFRS for SMEs 20.23 a
ifrs-smes	Minimum lease payments receivable under non-cancellable operating lease	X, instant, debit	IFRS for SMEs 20.30 a
ifrs-smes	Contingent rents recognised as income [abstract]	abstract	
ifrs-smes	Contingent rents recognised as income, classified as finance lease	X, duration, credit	IFRS for SMEs 20.23 e
ifrs-smes	Contingent rents recognised as income, classified as operating lease	X, duration, credit	IFRS for SMEs 20.30 b
ifrs-smes	Total contingent rents recognised as income	X, duration, credit	IFRS for SMEs 20.23 e
ifrs-smes	Explanation of unguaranteed residual values accruing to benefit of lessor	string	IFRS for SMEs 20.23 c
ifrs-smes	Accumulated allowance for uncollectible minimum lease payments receivable	X, instant, credit	IFRS for SMEs 20.23 d
ifrs-smes	Description of significant leasing arrangements by lessor classified as finance lease	string	IFRS for SMEs 20.23 f
ifrs-smes	Description of significant leasing arrangements by lessor classified as operating lease	string	IFRS for SMEs 20.30 c

[804.000] Notes - Share-based payment arrangements

Prefix	Label	Type	References
ifrs-smes	Disclosure of share-based payment arrangements [text block]	text block	IFRS for SMEs 26 Disclosures
ifrs-smes	Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS for SMEs 26.18 a
ifrs-smes	Disclosure of terms and conditions of share-based payment arrangement [abstract]	abstract	
ifrs-smes	Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS for SMEs 26.18 a
ifrs-smes	Types of share-based payment arrangements [axis]	axis	IFRS for SMEs 26.18 a
ifrs-smes	Share-based payment arrangements [member]	member	IFRS for SMEs 26.18 a
ifrs-smes	Disclosure of terms and conditions of share-based payment arrangement [line items]	abstract	
ifrs-smes	Description of share-based payment arrangement	string	IFRS for SMEs 26.18 a
ifrs-smes	Description of vesting requirements for share-based payment arrangement	string	IFRS for SMEs 26.18 a
ifrs-smes	Description of maximum term of options granted for share-based payment arrangement	string	IFRS for SMEs 26.18 a
ifrs-smes	Description of method of settlement for share-based payment arrangement	string	IFRS for SMEs 26.18 a
ifrs-smes	Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS for SMEs 26.18 b
ifrs-smes	Number of share options outstanding in share-based payment arrangement at beginning of period	X, instant	IFRS for SMEs 26.18 b vi, IFRS for SMEs 26.18 b i
ifrs-smes	Number of share options granted in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b ii
ifrs-smes	Number of share options forfeited in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b iii
ifrs-smes	Number of share options exercised in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b iv
ifrs-smes	Number of share options expired in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b v
ifrs-smes	Number of share options outstanding in share-based payment arrangement at end of period	X, instant	IFRS for SMEs 26.18 b vi, IFRS for SMEs 26.18 b i
ifrs-smes	Number of share options exercisable in share-based payment arrangement	X, instant	IFRS for SMEs 26.18 b vii
ifrs-smes	Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X, instant	IFRS for SMEs 26.18 b i, IFRS for SMEs 26.18 b vi
ifrs-smes	Weighted average exercise price of share options granted in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b ii
ifrs-smes	Weighted average exercise price of share options forfeited in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b iii
ifrs-smes	Weighted average exercise price of share options exercised in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b iv
ifrs-smes	Weighted average exercise price of share options expired in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b v
ifrs-smes	Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X, instant	IFRS for SMEs 26.18 b i, IFRS for SMEs 26.18 b vi
ifrs-smes	Weighted average exercise price of share options exercisable in share-based payment arrangement	X, instant	IFRS for SMEs 26.18 b vii
ifrs-smes	Explanation of measurement of fair value of goods or services received or fair value of equity instruments granted on equity-settled share-based payments	string	IFRS for SMEs 26.19
ifrs-smes	Description of liability measurement for cash-settled share-based payment arrangements	string	IFRS for SMEs 26.20
ifrs-smes	Explanation of modifications, modified share-based payment arrangements	string	IFRS for SMEs 26.21
ifrs-smes	Explanation of measurement of share-based payment expense on basis of reasonable allocation of expenses recognised for group	string	IFRS for SMEs 26.22
ifrs-smes	Expense from share-based payment transactions	X, duration, debit	IFRS for SMEs 26.23 a
ifrs-smes	Liabilities from share-based payment transactions	X, instant, credit	IFRS for SMEs 26.23 b

[804.100] Notes - Employee benefits

Prefix	Label	Type	References
ifrs-smes	Disclosure of employee benefits [text block]	text block	IFRS for SMEs 28 Disclosures
ifrs-smes	Disclosure of defined benefit plans [text block]	text block	IFRS for SMEs 28.41
ifrs-smes	Description of fact that multi-employer or state plan is defined benefit plan	string	IFRS for SMEs 28.40
ifrs-smes	Disclosure of defined benefit plans [abstract]	abstract	
ifrs-smes	Disclosure of defined benefit plans [table]	table	IFRS for SMEs 28.41
ifrs-smes	Defined benefit plans [axis]	axis	IFRS for SMEs 28.41
ifrs-smes	Defined benefit plans [member]	member	IFRS for SMEs 28.41
ifrs-smes	Multi-employer defined benefit plans [member]	member	IFRS for SMEs 28.40
ifrs-smes	Disclosure of defined benefit plans [line items]	abstract	
ifrs-smes	Description of type of plan	string	IFRS for SMEs 28.41 a
ifrs-smes	Description of accounting policy for recognising actuarial gains and losses [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 28.41 b
ifrs-smes	Actuarial gains (losses) recognised in profit or loss, defined benefit plan	X, duration, credit	IFRS for SMEs 28.41 b
ifrs-smes	Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 28.41 b, IFRS for SMEs 5.4 b ii
ifrs-smes	Explanation of uses of any simplifications in measuring defined benefit obligation	string	IFRS for SMEs 28.41 c
ifrs-smes	Description of reasons why using projected unit credit method to measure obligation and cost under defined benefit plans would involve undue cost or effort	string	IFRS for SMEs 28.41 c

ifrs-smes	Date of most recent comprehensive actuarial valuation	date	IFRS for SMEs 28.41 d
ifrs-smes	Description of adjustments made to measure defined benefit obligation	string	IFRS for SMEs 28.41 d
ifrs-smes	Reconciliation of changes in present value of defined benefit obligation [abstract]	abstract	
ifrs-smes	Defined benefit obligation, at present value at beginning of period	X, instant, credit	IFRS for SMEs 28.41 e
ifrs-smes	Changes in defined benefit obligation, at present value [abstract]	abstract	
ifrs-smes	Increase (decrease) through current service cost, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
ifrs-smes	Increase (decrease) through interest cost, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
ifrs-smes	Acquisitions through business combinations, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
ifrs-smes	Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	X, duration, debit	IFRS for SMEs 28.41 e
ifrs-smes	Contributions by plan participants, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
ifrs-smes	Decrease through benefits paid, defined benefit obligation, at present value	X, duration, debit	IFRS for SMEs 28.41 e
ifrs-smes	Increase (decrease) through past service cost, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
ifrs-smes	Increase (decrease) through curtailments, defined benefit obligation, at present value	X, duration, debit	IFRS for SMEs 28.41 e
ifrs-smes	Increase (decrease) through settlements, defined benefit obligation, at present value	X, duration, debit	IFRS for SMEs 28.41 e
ifrs-smes	Increase (decrease) through net exchange differences, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
ifrs-smes	Total increase (decrease) in defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
ifrs-smes	Defined benefit obligation, at present value at end of period	X, instant, credit	IFRS for SMEs 28.41 e
ifrs-smes	Reconciliation of changes in fair value of plan assets [abstract]	abstract	
ifrs-smes	Plan assets, at fair value at beginning of period	X, instant, debit	IFRS for SMEs 28.41 f
ifrs-smes	Changes in plan assets, at fair value [abstract]	abstract	
ifrs-smes	Increase (decrease) through actuarial gains (losses), plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
ifrs-smes	Increase (decrease) through business combinations, plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
ifrs-smes	Decrease through benefits paid, plan assets, at fair value	X, duration, credit	IFRS for SMEs 28.41 f ii
ifrs-smes	Increase (decrease) through contributions by plan participants, plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f i
ifrs-smes	Increase (decrease) through contributions by employer, plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f i
ifrs-smes	Increase (decrease) through net exchange differences, plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
ifrs-smes	Increase (decrease) through settlements, plan assets, at fair value	X, duration, credit	IFRS for SMEs 28.41 f iii
ifrs-smes	Total increase (decrease) in plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f
ifrs-smes	Plan assets, at fair value at end of period	X, instant, debit	IFRS for SMEs 28.41 f
ifrs-smes	Reimbursement rights, at fair value at beginning of period	X, instant, debit	IFRS for SMEs 28.41 f
ifrs-smes	Changes in reimbursement rights, at fair value [abstract]	abstract	
ifrs-smes	Increase (decrease) through actuarial gains (losses), reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
ifrs-smes	Increase (decrease) through business combinations, reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
ifrs-smes	Decrease through benefits paid, reimbursement rights, at fair value	X, duration, credit	IFRS for SMEs 28.41 f ii
ifrs-smes	Increase (decrease) through contributions by plan participants, reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f i
ifrs-smes	Increase (decrease) through contributions by employer, reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f i
ifrs-smes	Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
ifrs-smes	Increase (decrease) through settlements, reimbursement rights, at fair value	X, duration, credit	IFRS for SMEs 28.41 f iii
ifrs-smes	Total increase (decrease) in reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f
ifrs-smes	Reimbursement rights, at fair value at end of period	X, instant, debit	IFRS for SMEs 28.41 f
ifrs-smes	Cost relating to defined benefit plans	X, duration, debit	IFRS for SMEs 28.41 g
ifrs-smes	Post-employment benefit expense, defined benefit plans	X, duration, debit	IFRS for SMEs 28.41 g i
ifrs-smes	Cost relating to defined benefit plans for period included in cost of assets	X, duration, debit	IFRS for SMEs 28.41 g ii
ifrs-smes	Description of percentage or amount which each major category contributes to fair value of total plan assets [text block]	text block	IFRS for SMEs 28.41 h
ifrs-smes	Equity instruments, amount contributed to fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 h
ifrs-smes	Debt instruments, amount contributed to fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 h
ifrs-smes	Real estate, amount contributed to fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 h
ifrs-smes	Other assets, amount contributed to fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 h
ifrs-smes	Equity instruments, percentage contributed to fair value of plan assets	X, instant	IFRS for SMEs 28.41 h
ifrs-smes	Debt instruments, percentage contributed to fair value of plan assets	X, instant	IFRS for SMEs 28.41 h
ifrs-smes	Real estate, percentage contributed to fair value of plan assets	X, instant	IFRS for SMEs 28.41 h
ifrs-smes	Other assets, percentage contributed to fair value of plan assets	X, instant	IFRS for SMEs 28.41 h
ifrs-smes	Entity's own financial instruments included in fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 i i
ifrs-smes	Property occupied by entity included in fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 i ii
ifrs-smes	Other assets used by entity included in fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 i ii
ifrs-smes	Actual return on plan assets and reimbursement right recognised as asset	X, duration, debit	IFRS for SMEs 28.41 j
ifrs-smes	Actuarial assumption of discount rates	X, instant	IFRS for SMEs 28.41 k i
ifrs-smes	Actuarial assumption of expected rates of return on plan assets	X, instant	IFRS for SMEs 28.41 k ii

ifrs-smes	Actuarial assumption of expected rates of salary increases	X, instant	IFRS for SMEs 28.41 k iii
ifrs-smes	Actuarial assumption of medical cost trend rates	X, instant	IFRS for SMEs 28.41 k iv
ifrs-smes	Other material actuarial assumptions	X, instant	IFRS for SMEs 28.41 k v
ifrs-smes	Disclosure of other long-term employee benefits [text block]	text block	IFRS for SMEs 28.42
ifrs-smes	Disclosure of other long-term employee benefits [abstract]	abstract	
ifrs-smes	Disclosure of other long-term employee benefits [table]	table	IFRS for SMEs 28.42
ifrs-smes	Categories of other long-term employee benefits [axis]	axis	IFRS for SMEs 28.42
ifrs-smes	Other long-term employee benefits [member]	member	IFRS for SMEs 28.42
ifrs-smes	Disclosure of other long-term employee benefits [line items]	abstract	
ifrs-smes	Description of nature of other long-term employee benefits	string	IFRS for SMEs 28.42
ifrs-smes	Other long-term employee benefit obligation	X, instant, credit	IFRS for SMEs 28.42
ifrs-smes	Description of funding of obligations of other long-term employee benefits	string	IFRS for SMEs 28.42
ifrs-smes	Disclosure of termination benefits [text block]	text block	IFRS for SMEs 28.43
ifrs-smes	Disclosure of termination benefits [abstract]	abstract	
ifrs-smes	Disclosure of termination benefits [table]	table	IFRS for SMEs 28.43
ifrs-smes	Categories of termination benefits [axis]	axis	IFRS for SMEs 28.43
ifrs-smes	Termination benefits [member]	member	IFRS for SMEs 28.43
ifrs-smes	Disclosure of termination benefits [line items]	abstract	
ifrs-smes	Description of nature of termination benefits	string	IFRS for SMEs 28.43
ifrs-smes	Termination benefit obligation	X, instant, credit	IFRS for SMEs 28.43
ifrs-smes	Description of funding of obligations of termination benefits	string	IFRS for SMEs 28.43
ifrs-smes	Description of nature of obligation, termination benefits contingent liability	string	IFRS for SMEs 28.44

[804.200] Notes - Income taxes			
Prefix	Label	Type	References
ifrs-smes	Disclosure of income tax [text block]	text block	IFRS for SMEs 29.38
ifrs-smes	Major components of tax expense (income) [abstract]	abstract	
ifrs-smes	Current tax expense (income)	X, duration, debit	IFRS for SMEs 29.39 a
ifrs-smes	Adjustments for current tax of prior periods	X, duration, debit	IFRS for SMEs 29.39 b
ifrs-smes	Deferred tax expense (income) relating to origination and reversal of temporary differences	X, duration, debit	IFRS for SMEs 29.39 c
ifrs-smes	Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X, duration, debit	IFRS for SMEs 29.39 d
ifrs-smes	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce tax expense [abstract]	abstract	
ifrs-smes	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	X, duration, credit	IFRS for SMEs 29.39 e
ifrs-smes	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	X, duration, credit	IFRS for SMEs 29.39 e
ifrs-smes	Total tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce tax expense	X, duration, credit	IFRS for SMEs 29.39 e
ifrs-smes	Deferred tax expense (income) arising from write-down or reversal of write-down of deferred tax asset	X, duration, debit	IFRS for SMEs 29.39 g
ifrs-smes	Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X, duration, debit	IFRS for SMEs 29.39 h
ifrs-smes	Adjustments to deferred tax expense (income) arising from change in tax status of entity or shareholders	X, duration	IFRS for SMEs 29.39 f
ifrs-smes	Other components of deferred tax expense (income)	X, duration, debit	IFRS for SMEs 29.39
ifrs-smes	Total tax expense (income)	X, duration, debit	IFRS for SMEs 29.39, IFRS for SMEs 5.5 d
ifrs-smes	Income tax relating to components of other comprehensive income [abstract]	abstract	
ifrs-smes	Income tax relating to exchange differences on translation of other comprehensive income	X, duration, debit	IFRS for SMEs 29.40 a
ifrs-smes	Income tax relating to cash flow hedges of other comprehensive income	X, duration, debit	IFRS for SMEs 29.40 a
ifrs-smes	Income tax relating to defined benefit plans of other comprehensive income	X, duration, debit	IFRS for SMEs 29.40 a
ifrs-smes	Income tax relating to changes in revaluation surplus of other comprehensive income	X, duration, debit	IFRS for SMEs 29.40 a
ifrs-smes	Aggregated income tax relating to components of other comprehensive income	X, duration	IFRS for SMEs 29.40 a
ifrs-smes	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X, duration, debit	IFRS for SMEs 29.40 a
ifrs-smes	Current and deferred tax relating to items charged or credited directly to equity [abstract]	abstract	
ifrs-smes	Current tax relating to items credited (charged) directly to equity	X, duration, debit	IFRS for SMEs 29.40 b
ifrs-smes	Deferred tax relating to items credited (charged) directly to equity	X, duration, debit	IFRS for SMEs 29.40 b
ifrs-smes	Aggregate current and deferred tax relating to items credited (charged) directly to equity	X, duration, debit	IFRS for SMEs 29.40 b
ifrs-smes	Explanation of significant differences between tax expense (income) and accounting profit multiplied by applicable tax rate	string	IFRS for SMEs 29.40 c
ifrs-smes	Tax effect of revenues exempt from taxation	X, duration, credit	IFRS for SMEs 29.40 c
ifrs-smes	Tax effect of expense not deductible in determining taxable profit (tax loss)	X, duration, debit	IFRS for SMEs 29.40 c
ifrs-smes	Explanation of changes in applicable tax rates to previous accounting period	string	IFRS for SMEs 29.40 d

ifrs-smes	Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IFRS for SMEs 29.40 e
ifrs-smes	Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]	abstract	
ifrs-smes	Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IFRS for SMEs 29.40 e
ifrs-smes	Temporary difference, unused tax losses and unused tax credits [axis]	axis	IFRS for SMEs 29.40 e
ifrs-smes	Temporary difference, unused tax losses and unused tax credits [member]	member	IFRS for SMEs 29.40 e
ifrs-smes	Temporary differences [member]	member	IFRS for SMEs 29.40 e
ifrs-smes	Unused tax losses [member]	member	IFRS for SMEs 29.40 e
ifrs-smes	Unused tax credits [member]	member	IFRS for SMEs 29.40 e
ifrs-smes	Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	abstract	
ifrs-smes	Deferred tax assets and liabilities [abstract]	abstract	
ifrs-smes	Deferred tax assets	X, instant, debit	IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o
ifrs-smes	Deferred tax liabilities	X, instant, credit	IFRS for SMEs 4.2 o, IFRS for SMEs 29.40 e i
ifrs-smes	Net deferred tax liability (asset)	X, instant, credit	IFRS for SMEs 29.40 e i
ifrs-smes	Analysis of change in deferred tax liabilities [text block]	text block	IFRS for SMEs 29.40 e ii
ifrs-smes	Analysis of change in deferred tax assets [text block]	text block	IFRS for SMEs 29.40 e ii
ifrs-smes	Deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised	X, instant	IFRS for SMEs 29.40 f
ifrs-smes	Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	string	IFRS for SMEs 29.40 f
ifrs-smes	Description of nature of potential income tax consequences that would result from payment of dividend	string	IFRS for SMEs 29.40 g
ifrs-smes	Current tax assets not offset against current tax liabilities because undue cost or effort exemption is used	X, instant, debit	IFRS for SMEs 29.41
ifrs-smes	Current tax liabilities not offset against current tax assets because undue cost or effort exemption is used	X, instant, credit	IFRS for SMEs 29.41
ifrs-smes	Deferred tax assets not offset against deferred tax liabilities because undue cost or effort exemption is used	X, instant, debit	IFRS for SMEs 29.41
ifrs-smes	Deferred tax liabilities not offset against deferred tax assets because undue cost or effort exemption is used	X, instant, credit	IFRS for SMEs 29.41
ifrs-smes	Description of reasons why applying requirement to offset current or deferred tax assets and liabilities would involve undue cost or effort	string	IFRS for SMEs 29.41

[804.700] Notes - Effects of changes in foreign exchange rates

Prefix	Label	Type	References
ifrs-smes	Disclosure of effect of changes in foreign exchange rates [text block]	text block	IFRS for SMEs 30 Disclosures
ifrs-smes	Description of functional currency	string	IFRS for SMEs 30.26
ifrs-smes	Description of presentation currency	string	IFRS for SMEs 3.23 d, IFRS for SMEs 30.26
ifrs-smes	Description of reason why presentation currency is different from functional currency	string	IFRS for SMEs 30.26
ifrs-smes	Description of reason for change in functional currency	string	IFRS for SMEs 30.27
ifrs-smes	Foreign exchange gain (loss)	X, duration, credit	IFRS for SMEs 30.25 a
ifrs-smes	Reserve of exchange differences on translation	X, instant, credit	IFRS for SMEs 30.25 b, IFRS for SMEs 4.3

[804.800] Notes - Cash flow statement

Prefix	Label	Type	References
ifrs-smes	Disclosure of cash flow statement [text block]	text block	IFRS for SMEs 7.1
ifrs-smes	Explanation of investing and financing transactions not requiring use of cash or cash equivalents	string	IFRS for SMEs 7.18
ifrs-smes	Description of acquisition of assets by assuming directly related liabilities or means of finance lease	string	IFRS for SMEs 7.19 a
ifrs-smes	Description of acquisition of entity by means of equity issue	string	IFRS for SMEs 7.19 b
ifrs-smes	Description of conversion of debt to equity	string	IFRS for SMEs 7.19 c
ifrs-smes	Cash and cash equivalents if different from statement of financial position [abstract]	abstract	
ifrs-smes	Cash and cash equivalents	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
ifrs-smes	Bank overdrafts	X, instant, credit	IFRS for SMEs 7.20
ifrs-smes	Other differences to cash and cash equivalents in statement of cash flows	X, instant, credit	IFRS for SMEs 7.20
ifrs-smes	Total cash and cash equivalents if different from statement of financial position	X, instant, debit	IFRS for SMEs 7.20
ifrs-smes	Cash and cash equivalents held by entity unavailable for use by group	X, instant, debit	IFRS for SMEs 7.21
ifrs-smes	Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	string	IFRS for SMEs 7.21
ifrs-smes	Income taxes paid (refund) [abstract]	abstract	
ifrs-smes	Income taxes paid (refund), classified as operating activities	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
ifrs-smes	Income taxes paid (refund), classified as investing activities	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e

ifrs-smes	Income taxes paid (refund), classified as financing activities	X, duration, credit	IFRS for SMEs 7.4 e, IFRS for SMEs 7.17
ifrs-smes	Total income taxes paid (refund)	X, duration, credit	IFRS for SMEs 7.17

[805.000] Notes - Share capital, reserves and other equity interest

Prefix	Label	Type	References
ifrs-smes	Disclosure of share capital, reserves and other equity interest [text block]	text block	IFRS for SMEs 4.12
ifrs-smes	Disclosure of classes of share capital [text block]	text block	IFRS for SMEs 4.12 a
ifrs-smes	Disclosure of classes of share capital [abstract]	abstract	
ifrs-smes	Disclosure of classes of share capital [table]	table	IFRS for SMEs 4.12 a
ifrs-smes	Classes of share capital [axis]	axis	IFRS for SMEs 4.12 a
ifrs-smes	Share capital [member]	member	IFRS for SMEs 4.12 a
ifrs-smes	Disclosure of classes of share capital [line items]	abstract	
ifrs-smes	Number of shares authorised	X, instant	IFRS for SMEs 4.12 a i
ifrs-smes	Number of shares issued and fully paid	X, instant	IFRS for SMEs 4.12 a ii
ifrs-smes	Number of shares issued but not fully paid	X, instant	IFRS for SMEs 4.12 a ii
ifrs-smes	Par value per share	X, instant	IFRS for SMEs 4.12 a iii
ifrs-smes	Explanation of fact that shares have no par value	string	IFRS for SMEs 4.12 a iii
ifrs-smes	Reconciliation of number of shares outstanding [abstract]	abstract	
ifrs-smes	Number of shares outstanding at beginning of period	X, instant	IFRS for SMEs 4.12 a iv
ifrs-smes	Changes in number of shares outstanding [abstract]	abstract	
ifrs-smes	Total increase (decrease) in number of shares outstanding	X, duration	IFRS for SMEs 4.12 a iv
ifrs-smes	Number of shares outstanding at end of period	X, instant	IFRS for SMEs 4.12 a iv
ifrs-smes	Rights, preferences and restrictions attaching to class of share capital	string	IFRS for SMEs 4.12 a v
ifrs-smes	Number of shares in entity held by entity or by its subsidiaries or associates	X, instant	IFRS for SMEs 4.12 a vi
ifrs-smes	Number of shares reserved for issue under options and contracts for sale of shares	X, instant	IFRS for SMEs 4.12 a vii
ifrs-smes	Description of terms of shares reserved for issue under options and contracts for sale of shares	string	IFRS for SMEs 4.12 a vii
ifrs-smes	Disclosure of reserves within equity [text block]	text block	IFRS for SMEs 4.12 b
ifrs-smes	Disclosure of reserves within equity [abstract]	abstract	
ifrs-smes	Disclosure of reserves within equity [table]	table	IFRS for SMEs 4.12 b
ifrs-smes	Reserves within equity [axis]	axis	IFRS for SMEs 4.12 b
ifrs-smes	Other reserves [member]	member	IFRS for SMEs 4.12 b, IFRS for SMEs 6.3
ifrs-smes	Reserve of exchange differences on translation [member]	member	IFRS for SMEs 6.3
ifrs-smes	Reserve of cash flow hedges [member]	member	IFRS for SMEs 6.3
ifrs-smes	Revaluation surplus [member]	member	IFRS for SMEs 6.3, IFRS for SMEs 17.15C
ifrs-smes	Disclosure of reserves within equity [line items]	abstract	
ifrs-smes	Description of nature and purpose of reserves within equity	string	IFRS for SMEs 4.12 b
ifrs-smes	Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	string	IFRS for SMEs 4.13

[850.100] Disclosures - Directors' report

Prefix	Label	Type	References
cipc-ca	Disclosure of directors' report [text block]	text block	Companies Act, No. 71 of 2008 30
cipc-ca	Summary of annual financial statements [text block]	text block	
cipc-ca	Basis of preparation of annual financial statements (specific to Directors' report) [text block]	text block	
cipc-ca	Disclosure of nature of business [text block]	text block	
cipc-ca	Disclosure of company results [text block]	text block	
cipc-ca	Disclosure of financial performance [text block]	text block	
cipc-ca	Disclosure of financial position [text block]	text block	
cipc-ca	Disclosure of capital expenditure [text block]	text block	
cipc-ca	Disclosure of subsidiaries, joint arrangements and associates [text block]	text block	
cipc-ca	Disclosure of business combinations (specific to Directors' report) [text block]	text block	
cipc-ca	Disclosure of stated capital [text block]	text block	
cipc-ca	Disclosure of special resolutions [text block]	text block	
cipc-ca	Disclosure of related party transactions [text block]	text block	
cipc-ca	Disclosure of shareholder spread [text block]	text block	
cipc-ca	Disclosure of dividend declaration [text block]	text block	
cipc-ca	Disclosure of directors [text block]	text block	
cipc-ca	Disclosure of loans or other financial assistance to directors [text block]	text block	Companies Act, No. 71 of 2008 45

cipc-ca	Disclosure of secretary [text block]	text block	
cipc-ca	Disclosure of directors' shareholdings [text block]	text block	
cipc-ca	Disclosure of borrowing powers [text block]	text block	
cipc-ca	Disclosure of going concern (specific to Directors' report) [text block]	text block	
cipc-ca	Disclosure of events after reporting date [text block]	text block	
cipc-ca	Disclosure of industry matters [text block]	text block	
cipc-ca	Disclosure of bond issue under Bond Exchange of South Africa Domestic Medium Term Note programme [text block]	text block	
cipc-ca	Disclosure of borrowings (specific to Directors' report) [text block]	text block	
cipc-ca	Disclosure of auditors [text block]	text block	
cipc-ca	Disclosure of annual general meeting [text block]	text block	
cipc-ca	Disclosure of domicile, country of incorporation and registered office [text block]	text block	
cipc-ca	Disclosure of holding company and ultimate holding company [text block]	text block	

[850.200] Disclosures - Directors' responsibility statement

Prefix	Label	Type	References
cipc-ca	Disclosure of directors' responsibility [text block]	text block	Companies Act, No. 71 of 2008 30(3)
cipc-ca	Directors' responsibility statement [text block]	text block	
cipc-ca	Disclosure of compliance with Companies Act [text block]	text block	
cipc-ca-enum	Disclosure of compliance with standard	enumeration	
cipc-ca	Disclosure of applied standard [text block]	text block	
cipc-ca	Disclosure of cash flow [text block]	text block	
cipc-ca	Disclosure of authorised director's approval of annual financial statements [text block]	text block	
cipc-ca	Name	string	
cipc-ca	Identity	X, duration	
cipc-ca	Passport no.	string	
cipc-ca	Date of approval of annual financial statements	date	
cipc-ca	Disclosure of assurance of internal risk control systems [text block]	text block	

[850.300] Disclosures - Company secretary's statement

Prefix	Label	Type	References
cipc-ca	Disclosure of company secretary's statement [text block]	text block	Companies Act, No. 71 of 2008 86; 87; 88; 89
cipc-ca	Details of company secretary [abstract]	abstract	
cipc-ca	Name	string	
cipc-ca	Identity	X, duration	
cipc-ca	Registration no.	registrationNumber	
cipc-ca	Tel.	string	
cipc-ca	E-mail	string	
cipc-ca	Business address	string	
cipc-ca	Postal address	string	

[850.410] Disclosures - Auditor's report

Prefix	Label	Type	References
cipc-ca	Disclosure of auditor's report [text block]	text block	Companies Act, No. 71 of 2008 30, International Standards of Auditing 230; 701
cipc-ca	Disclosure of auditor's responsibility [text block]	text block	
cipc-ca	Disclosure of auditor's opinion [text block]	text block	
cipc-ca	Disclosure of emphasis of matter and other matters [text block]	text block	International Standards of Auditing 706
cipc-ca	Disclosure of going concern and material uncertainty related to going concern [text block]	text block	
cipc-ca	Disclosure of auditor's approval of annual financial statements [text block]	text block	
cipc-ca	Date of auditor's approval of annual financial statements	date	
cipc-ca	Details of auditor [abstract]	abstract	
cipc-ca	Name	string	
cipc-ca	Practice number of auditor	string	
cipc-ca	Name of auditing company	string	
cipc-ca	Practice number of auditing company	string	

cipc-ca	Tel.	string	
cipc-ca	E-mail	string	
cipc-ca	Business address	string	
cipc-ca	Postal address	string	

[850.420] Disclosures - Independent reviewer's report			
Prefix	Label	Type	References
cipc-ca	Disclosure of independent reviewer's report [text block]	text block	
cipc-ca	Disclosure of independent reviewer's responsibility [text block]	text block	
cipc-ca	Disclosure of independent reviewer's opinion [text block]	text block	
cipc-ca	Disclosure of independent reviewer's other matters [text block]	text block	
cipc-ca	Disclosure of independent reviewer's conclusion [text block]	text block	
cipc-ca	Basis for review opinion/conclusion	string	
cipc-ca	Scope of review	string	
cipc-ca	Introduction paragraph	string	
cipc-ca	Disclosure of other reports required by Companies Act [text block]	text block	
cipc-ca	Disclosure of independent reviewer's approval of annual financial statements [text block]	text block	
cipc-ca	Date of independent reviewer's approval of annual financial statements	date	
cipc-ca	Details of independent reviewer [abstract]	abstract	
cipc-ca	Name	string	
cipc-ca	Practice number of independent reviewer	string	
cipc-ca	Name of independent reviewer's company	string	
cipc-ca	Practice number of independent reviewer's company	string	
cipc-ca	Tel.	string	
cipc-ca	E-mail	string	
cipc-ca	Business address	string	
cipc-ca	Postal address	string	

[850.500] Disclosures - Directors' functions and remuneration			
Prefix	Label	Type	References
cipc-ca	Disclosure of directors' remuneration [text block]	text block	Companies Act, No. 71 of 2008 30(4)(5) and (6)
cipc-ca	Directors' remuneration [abstract]	abstract	
cipc-ca	Directors' remuneration [table]	table	
cipc-ca	Director or prescribed officer identification [axis]	axis	
cipc-ca	Directors' remuneration [line items]	abstract	
cipc-ca	Name	string	
cipc-ca	Nationality	isoCountryCode	
cipc-ca	Identity	X, duration	
cipc-ca	Passport no.	string	
cipc-ca-enum	Status of director or prescribed officer	enumeration	
cipc-ca-enum	Executive or non-executive	enumeration	
cipc-ca	Member of social and ethics committee	boolean	
cipc-ca	Member of audit committee	boolean	
cipc-ca	Services to company	X, duration	
cipc-ca	Services to other group companies	X, duration	
cipc-ca	Services in connection with company or group companies' affairs	X, duration	
cipc-ca	Salary	X, duration	
cipc-ca	Bonuses and performance-related payments	X, duration	
cipc-ca	Other benefits and costs	X, duration	
cipc-ca	Expense allowances	X, duration	
cipc-ca	Contributions paid under any pension scheme	X, duration	
cipc-ca	Cash incentives	X, duration	
cipc-ca	Value of any option or right given	X, duration	
cipc-ca	Financial assistance for subscription of shares	X, duration	
cipc-ca	Loans given by company	X, duration	
cipc-ca	Fringe benefits [abstract]	abstract	
cipc-ca	Interest-free loans	X, duration	

cipc-ca	Other benefits	X, duration	
cipc-ca	Pensions paid or receivable	X, duration	
cipc-ca	Amounts paid or payable to pension scheme	X, duration	
cipc-ca	Compensation for loss of office	X, duration	
cipc-ca	Total remuneration	X, duration	
cipc-ca	Securities in company issued to director or prescribed officer [abstract]	abstract	
cipc-ca	Securities in company issued to director or prescribed officer [table]	table	
cipc-ca	Director or prescribed officer identification [axis]	axis	
cipc-ca	Securities in company issued to director or prescribed officer [line items]	abstract	
cipc-ca	Name of director or prescribed officer	string	
cipc-ca	Nationality of director or prescribed officer	isoCountryCode	
cipc-ca-enum	Status of director or prescribed officer	enumeration	
cipc-ca	Class of securities issued	string	
cipc-ca	Number of securities issued	X, duration	
cipc-ca	Consideration received for securities	X, duration	
cipc-ca	Disclosure of details of service contracts of current directors and prescribed officers in company [text block]	text block	

[850.600] Disclosures - Corporate governance			
Prefix	Label	Type	References
cipc-ca	Disclosure of corporate governance [text block]	text block	
cipc-ca	Disclosure of compliance with King IV Code [text block]	text block	
cipc-ca	Disclosure of King IV Code principles application [text block]	text block	
cipc-ca	Disclosure of non-compliance with King IV Code [text block]	text block	
cipc-ca	Disclosure of boards and directors [text block]	text block	
cipc-ca	Disclosure of role and function of board [text block]	text block	
cipc-ca	Disclosure of board's composition [text block]	text block	
cipc-ca	Disclosure of board's appointment process [text block]	text block	
cipc-ca	Disclosure of director development [text block]	text block	
cipc-ca	Disclosure of performance assessment [text block]	text block	
cipc-ca	Disclosure of board committees [text block]	text block	
cipc-ca	Disclosure of group boards [text block]	text block	
cipc-ca	Disclosure of governance of company secretary position [text block]	text block	
cipc-ca	Disclosure of corporate citizenship [text block]	text block	
cipc-ca	Disclosure of remuneration committee [text block]	text block	
cipc-ca	Disclosure of audit committees [text block]	text block	Companies Act, No. 71 of 2008 94
cipc-ca	Disclosure of membership and resources of audit committee [text block]	text block	
cipc-ca	Disclosure of responsibilities of audit committee [text block]	text block	
cipc-ca	Disclosure of internal assurance providers [text block]	text block	
cipc-ca	Disclosure of external assurance providers [text block]	text block	
cipc-ca	Disclosure of audit committees reporting [text block]	text block	
cipc-ca	Disclosure of risk management [text block]	text block	
cipc-ca	Disclosure of responsibility for risk management [text block]	text block	
cipc-ca	Disclosure of risk assessment [text block]	text block	
cipc-ca	Disclosure of risk identification [text block]	text block	
cipc-ca	Disclosure of risk quantification and response [text block]	text block	
cipc-ca	Disclosure of assurance over risk management process [text block]	text block	
cipc-ca	Disclosure of key risks [text block]	text block	
cipc-ca	Disclosure of information technology committee [text block]	text block	
cipc-ca	Disclosure of internal audit [text block]	text block	
cipc-ca	Disclosure of need and role of internal audit [text block]	text block	
cipc-ca	Disclosure of internal audit's approach and plan [text block]	text block	
cipc-ca	Disclosure of internal audit's status in company [text block]	text block	
cipc-ca	Exemption by applying to Companies Tribunal	boolean	Companies Act, No. 71 of 2008 72 (43)
cipc-ca	Exemption reference number	string	
cipc-ca	Disclosure of social and ethics committee [text block]	text block	Companies Regulations, 2011 43
cipc-ca	Disclosure of integrated sustainability reporting [text block]	text block	
cipc-ca	Disclosure of transparency and accountability [text block]	text block	
cipc-ca	Disclosure of methods and timing of reporting [text block]	text block	
cipc-ca	Disclosure of compliance with laws, regulations, rules and standards [text block]	text block	
cipc-ca	Disclosure of managing stakeholder relationships [text block]	text block	
cipc-ca	Disclosure of dispute resolution [text block]	text block	

cipc-ca	Disclosure of fundamental and affected transactions [text block]	text block	
cipc-ca	Disclosure of acquisition or disposals committee [text block]	text block	

CIPC-FAS

[000.200] Financial accountability supplement			
Prefix	Label	Type	References
cipc-ca	Financial accountability supplement [abstract]	abstract	Companies Regulation, 2011 30(4)
cipc-ca	Submission date	date	Companies Regulation, 2011 168
ifrs-full	Name of reporting entity or other means of identification	string	
cipc-ca	Registration no.	registrationNumber	Companies Regulation, 2011 168
ifrs-full	Date of end of reporting period	date	
cipc-ca	Designated personnel responsible for financial accountability of company [abstract]	abstract	
cipc-ca	Designated personnel responsible for financial accountability of company [table]	table	
cipc-ca	Personnel identification [axis]	axis	
cipc-ca	Designated personnel responsible for financial accountability of company [line items]	abstract	
cipc-ca	Name	string	
cipc-ca	Identity	X, duration	
cipc-ca	Registration no.	registrationNumber	
cipc-ca	Telephone no.	string	
cipc-ca	Responsibility for recording day to day financial transactions and maintaining company's financial records	boolean	
cipc-ca	Responsibility for compiling financial information and preparing reports or statements	boolean	
cipc-ca	Responsibility for providing advice to company concerning maintenance of financial records	boolean	
cipc-ca	Responsibility for performing Independent review of Annual Financial Statements	boolean	
cipc-ca-enu	Recognised profession	enumeration	
cipc-ca	Practice no.	string	
cipc-ca	Manual maintenance of financial records (paper based)	boolean	Companies Act, No. 71 of 2008 24; 28
cipc-ca	Electronic maintenance of financial records (computer based)	boolean	Companies Act, No. 71 of 2008 24; 28
cipc-ca-enu	Frequency of preparation of bank reconciliations, balance sheets and income and expense statements	enumeration	
cipc-ca	Date of carry out stocktaking	date	
cipc-ca	Hold of any assets in fiduciary capacity for persons not related to company	boolean	