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**► B COMMISSION DELEGATED REGULATION ► C1 (EU) 2019/815 ◀**  
**of 17 December 2018**  
**supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard**  
**to regulatory technical standards on the specification of a single electronic reporting format**  
**(Text with EEA relevance)**  
**(OJ L 143, 29.5.2019, p. 1)**

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Delegated Regulation (EU) 2019/2100 of 30 September 2019	L 326	1	16.12.2019
► <u>M2</u>	Commission Delegated Regulation (EU) 2020/1989 of 6 November 2020	L 429	1	18.12.2020
► <u>M3</u>	Commission Delegated Regulation (EU) 2022/352 of 29 November 2021	L 77	1	7.3.2022
► <u>M4</u>	Commission Delegated Regulation (EU) 2022/2553 of 21 September 2022	L 339	1	30.12.2022

Corrected by:

► C1 Corrigendum, OJ L 145, 4.6.2019, p. 85 (2019/815)



**COMMISSION DELEGATED REGULATION ►C1 (EU) 2019/815 ◄**  
**of 17 December 2018**

**supplementing Directive 2004/109/EC of the European Parliament  
and of the Council with regard to regulatory technical standards on  
the specification of a single electronic reporting format**

**(Text with EEA relevance)**

*Article 1*

**Subject matter**

This Regulation specifies the single electronic reporting format, as referred to in Article 4(7) of Directive 2004/109/EC, to be used for the preparation of annual financial reports by issuers.

*Article 2*

**Definitions**

For the purposes of this Regulation, the following definitions shall apply:

(1) ‘core taxonomy’ means the combined set of the taxonomy elements set out in Annex VI and the following collection of links:

- (a) presentation linkbase, which groups the taxonomy elements;
- (b) calculation linkbase, which expresses arithmetic relationships between taxonomy elements;
- (c) label linkbase, which describes the meaning of each taxonomy element;
- (d) definition linkbase, which reflects dimensional relationships of the core taxonomy elements;

(2) ‘extension taxonomy’ means the combined set of taxonomy elements and the following collection of links, both created by the issuer:

- (a) presentation linkbase, which groups the taxonomy elements;
- (b) calculation linkbase, which expresses arithmetic relationships between taxonomy elements;
- (c) label linkbase, which describes the meaning of each taxonomy element;
- (d) definition linkbase, which ensures dimensional validity of the resulting XBRL instance document against the extension taxonomy;

**▼B**

- (3) ‘IFRS consolidated financial statements’ means consolidated financial statements prepared in accordance with either IFRS adopted pursuant to Regulation (EC) No 1606/2002 or with IFRS as referred to in point (a) of the first subparagraph of Article 1 of Decision 2008/961/EC.

*Article 3***Single electronic reporting format**

Issuers shall prepare their entire annual financial reports in XHTML format.

*Article 4***Marking up IFRS consolidated financial statements**

1. Where annual financial reports include IFRS consolidated financial statements, issuers shall mark up those consolidated financial statements.
2. Issuers shall, as a minimum, mark up the disclosures specified in Annex II where those disclosures are present in those IFRS consolidated financial statements.
3. Issuers may mark up disclosures presented in IFRS consolidated financial statements other than those set out in paragraph 2.
4. For markups set out in paragraphs 1, 2 and 3, issuers shall use the XBRL markup language and shall use a taxonomy in which the elements shall be those set out in the core taxonomy. Where, in accordance with point 4 of Annex IV, it is not appropriate to use elements in the core taxonomy, issuers shall create extension taxonomy elements as provided for in Annex IV.

*Article 5***Marking up other parts of the annual financial reports**

1. Issuers incorporated in Member States may mark up all parts of their annual financial reports other than those set out in Article 4 if they use the XBRL markup language and a taxonomy specific to those parts and that taxonomy is provided by the Member State in which they are incorporated.
2. Issuers incorporated in third countries shall not mark up any parts of their annual financial reports other than IFRS consolidated financial statements.

**▼B***Article 6***Common rules on markups**

For markups made in accordance with Articles 4 and 5, issuers shall comply with the following:

- (a) embedding of markups in the issuers' annual financial reports in XHTML format using the Inline XBRL specifications set out in Annex III;
- (b) requirements on marking up and filing rules set out in Annex IV.

*Article 7***XBRL taxonomy files**

ESMA may publish machine-readable and downloadable XBRL taxonomy files based on the core taxonomy. Those files shall comply with the criteria set out in Annex V.

*Article 8***Entry into force and application**

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

It shall apply to annual financial reports containing financial statements for financial years beginning on or after 1 January 2020.

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



▼ **M4***ANNEX I***Legend for the Tables of Annexes II, IV and VI**

DATA/ATTRIBUTE TYPE/PREFIX	DEFINITION
text block	denotes that the element type is a block of text; it is used to mark up larger pieces of information, such as notes, accounting policies or tables; text blocks are non-numeric line items
text	denotes that the element type is text (a sequence of alphanumeric characters); it is used to mark up short pieces of narrative information; text elements are non-numeric line items
yyyy-mm-dd	denotes that the element type is a date; these elements are line items and non-numeric
X	denotes that the element type is monetary (a number in a declared currency); these elements are numeric line items
X.XX	denotes that the element type is a decimalised value (such as a percentage or a 'per share' value); these elements are numeric line items
shares	denotes that the element type is a number of shares; these elements are numeric line items
table	denotes the beginning of a structure represented by a table where rows and columns contribute to definition of a financial concept on their intersection
axis	denotes a dimensional property in a tabular structure
member	denotes a member of a dimension on an axis
guidance	denotes an element that supports browsing of taxonomy content
role	denotes an element representing a section of a taxonomy, e.g. statement of financial position, income statement, each individual note, etc.
abstract	denotes a grouping element or a header
instant or duration	denotes that the monetary value represents a stock (if instant) or a flow (if duration)
credit or debit	denotes the 'natural' balance of the disclosure
esef_cor	prefix applied in the Tables of Annexes IV and VI for elements defined in the namespace ' <a href="https://www.esma.europa.eu/taxonomy/2022-03-24/esef_cor">https://www.esma.europa.eu/taxonomy/2022-03-24/esef_cor</a> '

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DATA/ATTRIBUTE TYPE/PREFIX	DEFINITION
esef_all	prefix applied in the Table of Annex VI for elements defined in the namespace 'https://www.esma.europa.eu/taxonomy/2022-03-24/esef_all'
esma_technical	prefix applied in the Table of Annex VI for elements defined in the namespace 'http://www.esma.europa.eu/taxonomy/ext/technical'
ifrs-full	prefix applied in the Tables of Annexes IV and VI for elements defined in the namespace 'https://xbrl.ifrs.org/taxonomy/2022-03-24/ifrs-full'

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▼ **M4***ANNEX II***Mandatory markups**

1. Issuers shall mark up all numbers in a declared currency disclosed in the statement of financial position, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows in IFRS consolidated financial statements.
2. Issuers shall mark up all disclosures made in IFRS consolidated financial statements or made by cross-reference therein to other parts of the annual financial reports for financial years beginning on or after 1 January 2023 that correspond to the elements in the Table of this Annex.

*Table***Mandatory elements of the core taxonomy to be marked up for financial years beginning on or after 1 January 2023**

Label	Type	References to IFRSs
Name of reporting entity or other means of identification	text	IAS 1 51 a
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1 51 a
Domicile of entity	text	IAS 1 138 a
Legal form of entity	text	IAS 1 138 a
Country of incorporation	text	IAS 1 138 a
Address of entity's registered office	text	IAS 1 138 a
Principal place of business	text	IAS 1 138 a
Description of nature of entity's operations and principal activities	text	IAS 1 138 b
Name of parent entity	text	IAS 1 138 c, IAS 24 13
Name of ultimate parent of group	text	IAS 24 13, IAS 1 138 c
Length of life of limited life entity	text	IAS 1 138 d
Statement of IFRS compliance [text block]	text block	IAS 1 16
Explanation of departure from IFRS	text	IAS 1 20 b, IAS 1 20 c
Explanation of financial effect of departure from IFRS	text	IAS 1 20 d
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1 25
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1 25

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Label	Type	References to IFRSs
Explanation of why entity not regarded as going concern	text	IAS 1 25
Description of reason for using longer or shorter reporting period	text	IAS 1 36 a
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1 36 b
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1 41
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IFRIC 14 10, IAS 1 125
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1 125
Dividends recognised as distributions to owners per share	X, duration	IAS 1 107
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
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX duration	IAS 1 137 a
Disclosure of accounting judgements and estimates [text block]	text block	IAS 1 10 e
Disclosure of accrued expenses and other liabilities [text block]	text block	IAS 1 10 e
Disclosure of allowance for credit losses [text block]	text block	IAS 1 10 e
Disclosure of associates [text block]	text block	IFRS 12 B4 d, IAS 27 17 b, IAS 27 16 b
Disclosure of auditors' remuneration [text block]	text block	IAS 1 10 e
Disclosure of authorisation of financial statements [text block]	text block	IAS 1 10 e
Disclosure of available-for-sale financial assets [text block]	text block	IAS 1 10 e
Disclosure of basis of consolidation [text block]	text block	IAS 1 10 e
Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1 10 e
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 Disclosure
Disclosure of borrowing costs [text block]	text block	IAS 23 Disclosure
Disclosure of borrowings [text block]	text block	IAS 1 10 e
Disclosure of business combinations [text block]	text block	IFRS 3 Disclosures

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Label	Type	References to IFRSs
Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1 10 e
Disclosure of cash and cash equivalents [text block]	text block	IAS 1 10 e
Disclosure of cash flow statement [text block]	text block	IAS 7 Presentation of a statement of cash flows
Disclosure of changes in accounting policies [text block]	text block	IAS 1 10 e
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 Accounting policies
Disclosure of collateral [text block]	text block	IAS 1 10 e
Disclosure of claims and benefits paid [text block]	text block	IAS 1 10 e
Disclosure of commitments [text block]	text block	IAS 1 10 e
Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1 10 e
Disclosure of contingent liabilities [text block]	text block	IAS 37 86
Disclosure of cost of sales [text block]	text block	IAS 1 10 e
Disclosure of credit risk [text block]	text block	IFRS 7 Credit risk, IAS 1 10 e
Disclosure of debt instruments [text block]	text block	IAS 1 10 e
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1 10 e
Disclosure of deferred income [text block]	text block	IAS 1 10 e
Disclosure of deferred taxes [text block]	text block	IAS 1 10 e
Disclosure of deposits from banks [text block]	text block	IAS 1 10 e
Disclosure of deposits from customers [text block]	text block	IAS 1 10 e
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1 10 e
Disclosure of derivative financial instruments [text block]	text block	IAS 1 10 e
Disclosure of discontinued operations [text block]	text block	IAS 1 10 e
Disclosure of dividends [text block]	text block	IAS 1 10 e
Disclosure of earnings per share [text block]	text block	IAS 33 Disclosure
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 Disclosure
Disclosure of employee benefits [text block]	text block	IAS 19 Scope

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Label	Type	References to IFRSs
Disclosure of entity's operating segments [text block]	text block	IFRS 8 Disclosure
Disclosure of events after reporting period [text block]	text block	IAS 10 Disclosure
Disclosure of expenses [text block]	text block	IAS 1 10 e
Disclosure of expenses by nature [text block]	text block	IAS 1 10 e
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 Disclosure
Disclosure of fair value measurement [text block]	text block	IFRS 13 Disclosure
Disclosure of fair value of financial instruments [text block]	text block	IAS 1 10 e
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1 10 e
Disclosure of finance cost [text block]	text block	IAS 1 10 e
Disclosure of finance income (cost) [text block]	text block	IAS 1 10 e
Disclosure of finance income [text block]	text block	IAS 1 10 e
Disclosure of financial assets held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial instruments [text block]	text block	IFRS 7 Scope
Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1 10 e
Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1 10 e
Disclosure of financial instruments held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial liabilities held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial risk management [text block]	text block	IAS 1 10 e
Disclosure of first-time adoption [text block]	text block	IFRS 1 Presentation and disclosure
Disclosure of general and administrative expense [text block]	text block	IAS 1 10 e
Disclosure of general information about financial statements [text block]	text block	IAS 1 51
Disclosure of going concern [text block]	text block	IAS 1 10 e
Disclosure of goodwill [text block]	text block	IAS 1 10 e
Disclosure of government grants [text block]	text block	IAS 20 Disclosure

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Label	Type	References to IFRSs
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 Disclosure
Disclosure of impairment of assets [text block]	text block	IAS 36 Disclosure
Disclosure of income tax [text block]	text block	IAS 12 Disclosure
Disclosure of information about employees [text block]	text block	IAS 1 10 e
Disclosure of information about key management personnel [text block]	text block	IAS 1 10 e
Disclosure of insurance contracts [text block]	text block	IFRS 4 Disclosure
Disclosure of insurance premium revenue [text block]	text block	IAS 1 10 e
Disclosure of intangible assets [text block]	text block	IAS 38 Disclosure
Disclosure of intangible assets and goodwill [text block]	text block	IAS 1 10 e
Disclosure of interest expense [text block]	text block	IAS 1 10 e
Disclosure of interest income [text block]	text block	IAS 1 10 e
Disclosure of interest income (expense) [text block]	text block	IAS 1 10 e
Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure
Disclosure of interim financial reporting [text block]	text block	IAS 34 Content of an interim financial report
Disclosure of inventories [text block]	text block	IAS 2 Disclosure
Disclosure of investment contracts liabilities [text block]	text block	IAS 1 10 e
Disclosure of investment property [text block]	text block	IAS 40 Disclosure
Disclosure of investments accounted for using equity method [text block]	text block	IAS 1 10 e
Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1 10 e
Disclosure of issued capital [text block]	text block	IAS 1 10 e
Disclosure of joint ventures [text block]	text block	IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
Disclosure of lease prepayments [text block]	text block	IAS 1 10 e
Disclosure of leases [text block]	text block	IFRS 16 Presentation, IFRS 16 Disclosure

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Label	Type	References to IFRSs
Disclosure of liquidity risk [text block]	text block	IAS 1 10 e
Disclosure of loans and advances to banks [text block]	text block	IAS 1 10 e
Disclosure of loans and advances to customers [text block]	text block	IAS 1 10 e
Disclosure of market risk [text block]	text block	IAS 1 10 e
Disclosure of material accounting policy information [text block]	text block	Effective 2023-01-01 IAS 1.117 Disclosure
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1 10 e
Disclosure of non-controlling interests [text block]	text block	IAS 1 10 e
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 Presentation and disclosure
Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1 10 e
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1 134
Disclosure of other assets [text block]	text block	IAS 1 10 e
Disclosure of other current assets [text block]	text block	IAS 1 10 e
Disclosure of other current liabilities [text block]	text block	IAS 1 10 e
Disclosure of other liabilities [text block]	text block	IAS 1 10 e
Disclosure of other non-current assets [text block]	text block	IAS 1 10 e
Disclosure of other non-current liabilities [text block]	text block	IAS 1 10 e
Disclosure of other operating expense [text block]	text block	IAS 1 10 e
Disclosure of other operating income (expense) [text block]	text block	IAS 1 10 e
Disclosure of other operating income [text block]	text block	IAS 1 10 e
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 Disclosure
Disclosure of prepayments and other assets [text block]	text block	IAS 1 10 e
Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1 10 e
Disclosure of property, plant and equipment [text block]	text block	IAS 16 Disclosure
Disclosure of provisions [text block]	text block	IAS 1 10 e
Disclosure of reclassification of financial instruments [text block]	text block	IAS 1 10 e



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Label	Type	References to IFRSs
Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 Disclosure, IFRS 14 Presentation
Disclosure of reinsurance [text block]	text block	IAS 1 10 e
Disclosure of related party [text block]	text block	IAS 24 Disclosures
Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1 10 e
Disclosure of research and development expense [text block]	text block	IAS 1 10 e
Disclosure of reserves within equity [text block]	text block	IAS 1 79 b
Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1 10 e
Disclosure of revenue [text block]	text block	IAS 1 10 e
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 Disclosure, IFRS 15 Presentation
Disclosure of separate financial statements [text block]	text block	IAS 27 Disclosure, IFRS 12 Objective
Disclosure of service concession arrangements [text block]	text block	SIC 29 Consensus
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1 79
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2 44
Disclosure of subordinated liabilities [text block]	text block	IAS 1 10 e
Disclosure of subsidiaries [text block]	text block	IAS 27 17 b, IFRS 12 B4 a, IAS 27 16 b
Disclosure of significant accounting policies [text block]	text block	IAS 1 117
Disclosure of tax receivables and payables [text block]	text block	IAS 1 10 e
Disclosure of trade and other payables [text block]	text block	IAS 1 10 e
Disclosure of trade and other receivables [text block]	text block	IAS 1 10 e
Disclosure of trading income (expense) [text block]	text block	IAS 1 10 e
Disclosure of treasury shares [text block]	text block	IAS 1 10 e
Description of accounting policy for available-for-sale financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for biological assets [text block]	text block	IAS 1 117 b

▼ **M4**

Label	Type	References to IFRSs
Description of accounting policy for borrowing costs [text block]	text block	IAS 1 117 b
Description of accounting policy for borrowings [text block]	text block	IAS 1 117 b
Description of accounting policy for business combinations [text block]	text block	IAS 1 117 b
Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for cash flows [text block]	text block	IAS 1 117 b
Description of accounting policy for collateral [text block]	text block	IAS 1 117 b
Description of accounting policy for construction in progress [text block]	text block	IAS 1 117 b
Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1 117 b
Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1 117 b
Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1 117 b
Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1 117 b
Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1 117 b
Description of accounting policy for deferred income tax [text block]	text block	IAS 1 117 b
Description of accounting policy for depreciation expense [text block]	text block	IAS 1 117 b
Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1 117 b
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7 46
Description of accounting policy for discontinued operations [text block]	text block	IAS 1 117 b
Description of accounting policy for discounts and rebates [text block]	text block	IAS 1 117 b
Description of accounting policy for dividends [text block]	text block	IAS 1 117 b

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Label	Type	References to IFRSs
Description of accounting policy for earnings per share [text block]	text block	IAS 1 117 b
Description of accounting policy for emission rights [text block]	text block	IAS 1 117 b
Description of accounting policy for employee benefits [text block]	text block	IAS 1 117 b
Description of accounting policy for environment related expense [text block]	text block	IAS 1 117 b
Description of accounting policy for exceptional items [text block]	text block	IAS 1 117 b
Description of accounting policy for expenses [text block]	text block	IAS 1 117 b
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6 24 a
Description of accounting policy for fair value measurement [text block]	text block	IAS 1 117 b
Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1 117 b
Description of accounting policy for finance costs [text block]	text block	IAS 1 117 b
Description of accounting policy for finance income and costs [text block]	text block	IAS 1 117 b
Description of accounting policy for financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for financial guarantees [text block]	text block	IAS 1 117 b
Description of accounting policy for financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1 117 b
Description of accounting policy for financial liabilities [text block]	text block	IAS 1 117 b
Description of accounting policy for foreign currency translation [text block]	text block	IAS 1 117 b
Description of accounting policy for franchise fees [text block]	text block	IAS 1 117 b
Description of accounting policy for functional currency [text block]	text block	IAS 1 117 b
Description of accounting policy for goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for government grants [text block]	text block	IAS 20 39 a

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Label	Type	References to IFRSs
Description of accounting policy for hedging [text block]	text block	IAS 1 117 b
Description of accounting policy for held-to-maturity investments [text block]	text block	IAS 1 117 b
Description of accounting policy for impairment of assets [text block]	text block	IAS 1 117 b
Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for income tax [text block]	text block	IAS 1 117 b
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IFRS 4 37 a
Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for interest income and expense [text block]	text block	IAS 1 117 b
Description of accounting policy for investment in associates [text block]	text block	IAS 1 117 b
Description of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1 117 b
Description of accounting policy for investments in joint ventures [text block]	text block	IAS 1 117 b
Description of accounting policy for investment property [text block]	text block	IAS 1 117 b
Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1 117 b
Description of accounting policy for issued capital [text block]	text block	IAS 1 117 b
Description of accounting policy for leases [text block]	text block	IAS 1 117 b
Description of accounting policy for loans and receivables [text block]	text block	IAS 1 117 b
Description of accounting policy for measuring inventories [text block]	text block	IAS 2 36 a
Description of accounting policy for mining assets [text block]	text block	IAS 1 117 b

## ▼M4

Label	Type	References to IFRSs
Description of accounting policy for mining rights [text block]	text block	IAS 1 117 b
Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1 117 b
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
Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for oil and gas assets [text block]	text block	IAS 1 117 b
Description of accounting policy for programming assets [text block]	text block	IAS 1 117 b
Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1 117 b
Description of accounting policy for provisions [text block]	text block	IAS 1 117 b
Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1 117 b
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
Description of accounting policy for recognition of revenue [text block]	text block	IAS 1 117 b
Description of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1 117 b
Description of accounting policy for reinsurance [text block]	text block	IAS 1 117 b
Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1 117 b
Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1 117 b
Description of accounting policy for research and development expense [text block]	text block	IAS 1 117 b
Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1 117 b
Description of accounting policy for segment reporting [text block]	text block	IAS 1 117 b
Description of accounting policy for service concession arrangements [text block]	text block	IAS 1 117 b
Description of accounting policy for share-based payment transactions [text block]	text block	IAS 1 117 b
Description of accounting policy for stripping costs [text block]	text block	IAS 1 117 b

▼ **M4**

Label	Type	References to IFRSs
Description of accounting policy for subsidiaries [text block]	text block	IAS 1 117 b
Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1 117 b
Description of accounting policy for termination benefits [text block]	text block	IAS 1 117 b
Description of accounting policy for trade and other payables [text block]	text block	IAS 1 117 b
Description of accounting policy for trade and other receivables [text block]	text block	IAS 1 117 b
Description of accounting policy for trading income and expense [text block]	text block	IAS 1 117 b
Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1 117 b
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1 117 b
Description of accounting policy for treasury shares [text block]	text block	IAS 1 117 b
Description of accounting policy for warrants [text block]	text block	IAS 1 117 b
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1 117 b

*ANNEX III***Applicable Inline XBRL specifications**

1. Issuers shall ensure that the Inline XBRL instance document is valid with respect to the Inline XBRL 1.1 specification and is conform to the XBRL Units Registry.
2. Issuers shall ensure that the issuer's XBRL extension taxonomy files are valid with respect to the XBRL 2.1 and the XBRL Dimensions 1.0 specifications.
3. Issuers shall submit the Inline XBRL instance document and the issuer's XBRL extension taxonomy files as a single reporting package where XBRL taxonomy files are packaged according to the Taxonomy Packages specifications.
4. Issuers shall ensure that both the Inline XBRL instance document and the issuer's extension taxonomy respect the requirements of the marking up and filing rules set out in Annex IV.



#### ANNEX IV

##### Marking up and filing rules

1. Issuers shall ensure that the Inline XBRL instance document contains data of a single issuer, so that all entity identifiers in contexts shall have identical content.
2. Issuers shall identify themselves in the Inline XBRL instance document using ISO 17442 legal entity identifiers on the XBRL context entity identifiers and schemes.
3. When marking up disclosures, issuers shall use the core taxonomy element with the closest accounting meaning to the disclosure being marked up. Where there appears to be a choice of core taxonomy elements, issuers should select the element with the narrowest accounting meaning and/or scope.
4. If the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required by point 3, issuers shall create an extension taxonomy element and use that to mark up the disclosure concerned. All extension taxonomy elements created shall:
  - (a) not duplicate the meaning and scope of any core taxonomy element;
  - (b) identify the creator of the element;
  - (c) be assigned with an appropriate balance attribute;
  - (d) have standard labels in the language corresponding to the language of the annual financial report. Labels in additional languages are recommended to be added. All labels shall correspond to the accounting meaning and scope of the described underlying business concepts.
5. Issuers shall ensure that each extension taxonomy element used to mark up a disclosure in the annual financial report is included in at least one hierarchy of the presentation linkbase and of the definition linkbase of the extension taxonomy.
6. Issuers shall use the calculation linkbases of their extension taxonomies to document arithmetical relationships between numeric core and/or extension taxonomy elements, in particular for arithmetic relationships between core and/or extension taxonomy elements from the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows.
7. To identify to which part of the financial statements the markups relate, issuers shall use dedicated root taxonomy elements as starting points for the respective parts of the financial statements in their extension taxonomy's presentation linkbases. The element names, labels and prefixes of these root taxonomy elements shall be as set out in the Table 1.



**▼B***Table***Element names, labels and prefixes of the root elements**

Prefix	Element name	Label
ifrs-full	StatementOfFinancialPositionAbstract	Statement of financial position placeholder - this item MUST be used as a starting point for the statement of financial position
ifrs-full	IncomeStatementAbstract	Profit or loss placeholder - this item MUST be used as a starting point for the statement of profit or loss if the statement of profit or loss is disclosed separately
ifrs-full	StatementOfComprehensiveIncomeAbstract	Statement of comprehensive income placeholder - this item MUST be used as a starting point for the statement of comprehensive income if it is disclosed separately or when the statement of profit or loss and other comprehensive income statements are combined in a single statement
ifrs-full	StatementOfCashFlowsAbstract	Statement of cash flows placeholder - this item MUST be used as a starting point for the statement of cash flows
ifrs-full	StatementOfChangesInEquityAbstract	Statement of changes in equity placeholder - this item MUST be used as a starting point for the statement of changes in equity
esef_cor	NotesAccountingPoliciesAndMandatoryTags	Notes, accounting policies and mandatory core taxonomy elements placeholder – this item MUST be used as a starting point for markups of disclosures in the notes to the financial statements

The dedicated root taxonomy elements shall also be included in the XBRL taxonomy files prepared by ESMA.

8. In their extension taxonomies, issuers shall not replace the labels or references of core taxonomy elements. Issuer specific labels may be added to the core taxonomy elements.
9. Issuers shall ensure that the issuer's extension taxonomy elements marking up the IFRS consolidated financial statements' statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows are anchored to one or more core taxonomy elements. In particular:
  - (a) the issuer shall anchor its extension taxonomy element to the core taxonomy element having the closest wider accounting meaning and/or scope to that extension taxonomy element of the issuer. The issuer shall identify the relationship of the extension taxonomy element concerned with the core taxonomy element concerned in the issuer's extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the target of the relationship;

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- (b) the issuer may anchor the extension taxonomy element to the core taxonomy element or elements having the closest narrower accounting meaning and/or scope to that extension taxonomy element concerned. The issuer shall identify the relationship of the extension taxonomy element concerned with the core taxonomy element or elements concerned in the issuer's extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the source of the relationship or relationships. Where the extension taxonomy element combines a number of core taxonomy elements, the issuer shall anchor that extension taxonomy element to each of those core taxonomy elements except any such core taxonomy element or elements, which are reasonably deemed to be insignificant.
10. Notwithstanding point 9, issuers do not need to anchor to another core taxonomy element an extension taxonomy element that is used to mark up a disclosure in the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity or the statement of cash flows that is a subtotal of other disclosures in the same statement.
11. Issuers shall ensure that the data type and period type of a taxonomy element used to mark up a disclosure reflects the accounting meaning of the marked up disclosure. Issuers shall not define and apply a custom type for a taxonomy element, if a suitable type is already defined by the XBRL specifications or in the XBRL Data Types Registry.
12. When marking up disclosures, issuers shall not use numeric taxonomy elements to mark up different values for a given context (entity, period and dimensional breakdowns) unless the difference is a result of rounding related to presentation of the same information with different scale in more than one place in the same annual financial report.
13. When marking up disclosures, issuers shall use non-numeric taxonomy elements in a way that it marks up all disclosures that match the definition of the respective element. Issuers shall not apply the markups only partially or selectively.
14. Issuers shall ensure that the Inline XBRL instance document does not contain executable code.

*ANNEX V***XBRL taxonomy files**

XBRL taxonomy files published by ESMA shall:

- (a) identify, as XBRL elements, all core taxonomy elements;
- (b) set attributes of core taxonomy elements following their type as prescribed in Annex I;
- (c) provide the human readable labels, as set out in the Table of Annex VI, documenting the meaning of the core taxonomy elements as well as references;
- (d) define structures facilitating browsing of taxonomy content and understanding of the definition of a core taxonomy element in the context of other core taxonomy elements;
- (e) define relationships that allow issuers to anchor extension taxonomy elements to core taxonomy elements;
- (f) be valid according to XBRL 2.1. specifications, XBRL Dimensions 1.0 specifications and be packaged according to the Taxonomy Packages specifications as set out in Annex III;
- (g) contain the technical information necessary for developing IT solutions supporting the production of harmonised annual financial reports;
- (h) identify to which periods they refer.

## ANNEX VI

## Schema of the core taxonomy

Table

Schema of the core taxonomy to mark up IFRS consolidated statements for financial years beginning on or after 1 January 2023

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AbnormallyLargeChangesInAssetPricesOrForeignExchangeRatesMember	member	label	Abnormally large changes in asset prices or foreign exchange rates [member]	example: IAS 10.22
			documentation	This member stands for abnormally large changes in asset prices or foreign exchange rates.	
ifrs-full	AccountingEstimatesAxis	axis	label	Accounting estimates [axis]	Disclosure: IAS 8.39
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	AccountingEstimatesMember	member [default]	label	Accounting estimates [member]	Disclosure: IAS 8.39
			documentation	Expiry date 2023-01-01: This member stands for an asset, a liability or a periodic consumption of an asset, subject to adjustments that result from the assessment of the present status of, and expected future benefits and obligations associated with, assets and liabilities. It also represents the standard value for the 'Accounting estimates' axis if no other member is used. Effective 2023-01-01: This member stands for monetary amounts in financial statements that are subject to measurement uncertainty. It also represents the standard value for the 'Accounting estimates' axis if no other member is used	
ifrs-full	AccountingProfit	X duration, credit	label	Accounting profit	Disclosure: IAS 12.81 c (i), Disclosure: IAS 12.81 c (ii)
			documentation	The amount of profit (loss) for a period before deducting tax expense. [Refer: Profit (loss)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	Accruals	X instant, credit	label	Accruals	Common practice: IAS 1.78
			documentation	The amount of liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees.	
ifrs-full	AccrualsAndDeferredIncomeIncludingContractLiabilities	X instant, credit	label	Accruals and deferred income including contract liabilities	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of accruals and deferred income, including contract liabilities. [Refer: Accruals; Deferred income including contract liabilities]	
			totalLabel	Total accruals and deferred income including contract liabilities	
ifrs-full	AccrualsAndDeferredIncomeIncludingContractLiabilitiesAbstract		label	Accruals and deferred income including contract liabilities [abstract]	
ifrs-full	AccrualsClassified-AsCurrent	X instant, credit	label	Accruals classified as current	Common practice: IAS 1.78
			documentation	The amount of accruals classified as current. [Refer: Accruals]	
ifrs-full	AccrualsClassifiedAsNon-current	X instant, credit	label	Accruals classified as non-current	Common practice: IAS 1.78
			documentation	The amount of accruals classified as non-current. [Refer: Accruals]	
ifrs-full	AccruedIncomeIncluding-ContractAssets	X instant, debit	label	Accrued income including contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			documentation	The amount of assets representing income that has been earned but is not yet a receivable, including contract assets. [Refer: Contract assets]	
			totalLabel	Total accrued income including contract assets	
ifrs-full	AccruedIncomeIncluding-ContractAssetsAbstract		label	Accrued income including contract assets [abstract]	
ifrs-full	AccruedIncomeOtherThan-ContractAssets	X instant, debit	label	Accrued income other than contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of assets representing income that has been earned but is not yet a receivable, other than contract assets. [Refer: Contract assets]	
ifrs-full	AccumulatedChangesInFair-ValueOfFinancialAssets-AttributableToChangesIn-CreditRiskOfFinancialAssets	X instant, debit	label	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	Disclosure: IFRS 7.9 c
			documentation	The accumulated increase (decrease) in the fair value of financial assets designated as measured at fair value through profit or loss that is attributable to changes in the credit risk of the assets determined either: (a) as the amount of change in their fair value that is not attributable to changes in market conditions that gave rise to market risk; or (b) using an alternative method that the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Credit risk [member]; Market risk [member]; Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AccumulatedChangesInFairValueOfFinancialAssetsRelatedCreditDerivativesOrSimilarInstruments	X instant	label	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	Disclosure: IFRS 7.9 d
			documentation	The 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. [Refer: Derivatives [member]; Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments; Financial assets]	
ifrs-full	AccumulatedChangesInFairValueOfFinancialLiabilityAttributableToChangesInCreditRiskOfLiability	X instant, credit	label	Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	Disclosure: IFRS 7.10 A a, Disclosure: IFRS 7.10 a
			documentation	The accumulated increase (decrease) in the fair value of financial liabilities that is attributable to changes in the credit risk of the liabilities. [Refer: Credit risk [member]; Market risk [member]; Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability]	
ifrs-full	AccumulatedChangesInFairValueOfLoanOrReceivableAttributableToChangesInCreditRiskOfFinancialAssets	X instant, debit	label	Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.9 c
			documentation	The accumulated increase (decrease) in the fair value of loans or receivables that is attributable to changes in the credit risk of the assets determined either: (a) as the amount of change in their fair value that is not attributable to changes in the market conditions that gave rise to the market risk; or (b) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Market risk [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AccumulatedChangesInFairValueOfLoansOrReceivablesRelatedCreditDerivativesOrSimilarInstruments	X instant	label	Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	Disclosure: Expiry date 2023-01-01 IFRS 7.9 d
			documentation	The aggregate increase (decrease) in the fair value of credit derivatives or similar instruments related to loans or receivables. [Refer: Derivatives [member]; Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments]	
ifrs-full	AccumulatedDepreciationAmortisationAndImpairmentMember	member	label	Accumulated depreciation, amortisation and impairment [member]	Disclosure: IAS 16.73 d, Disclosure: IAS 16.75 b, Disclosure: IAS 38.118 c, Disclosure: IAS 40.79 c, Disclosure: IAS 41.54 f
			documentation	This member stands for accumulated depreciation, amortisation and impairment. [Refer: Impairment loss; Depreciation and amortisation expense]	
ifrs-full	AccumulatedDepreciationAndAmortisationMember	member	label	Accumulated depreciation and amortisation [member]	Common practice: IAS 16.73 d, Disclosure: IAS 16.75 b, Common practice: IAS 38.118 c, Common practice: IAS 40.79 c, Common practice: IAS 41.54 f
			documentation	This member stands for accumulated depreciation and amortisation. [Refer: Depreciation and amortisation expense]	
ifrs-full	AccumulatedFairValueHedgeAdjustmentOnHedgedItemIncludedInCarryingAmountAssets	X instant, debit	label	Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets	Disclosure: IFRS 7.24B a (ii)
			documentation	The accumulated amount of fair value hedge adjustment on a hedged item that is included in the carrying amount of the hedged item, recognised in the statement of financial position as an asset. [Refer: Hedged items [member]]	
ifrs-full	AccumulatedFairValueHedgeAdjustmentOnHedgedItemIncludedInCarryingAmountLiabilities	X instant, credit	label	Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	Disclosure: IFRS 7.24B a (ii)
			documentation	The accumulated amount of fair value hedge adjustment on a hedged item that is included in the carrying amount of the hedged item, recognised in the statement of financial position as a liability. [Refer: Hedged items [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedItemThatCeasedToBeAdjustedForHedgingGainsAndLossesAssets	X instant, debit	label	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	Disclosure: IFRS 7.24B a (v)
			documentation	The accumulated amount of fair value hedge adjustment remaining in the statement of financial position for a hedged item that is a financial asset measured at amortised cost and has ceased to be adjusted for hedging gains and losses. [Refer: Financial assets at amortised cost; Hedged items [member]]	
ifrs-full	AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedItemThatCeasedToBeAdjustedForHedgingGainsAndLossesLiabilities	X instant, credit	label	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	Disclosure: IFRS 7.24B a (v)
			documentation	The accumulated amount of fair value hedge adjustment remaining in the statement of financial position for a hedged item that is a financial liability measured at amortised cost and has ceased to be adjusted for hedging gains and losses. [Refer: Financial liabilities at amortised cost; Hedged items [member]]	
ifrs-full	AccumulatedImpairmentMember	member	label	Accumulated impairment [member]	Common practice: IAS 16.73 d, Common practice: IAS 38.118 c, Common practice: IAS 40.79 c, Common practice: IAS 41.54 f, Disclosure: IFRS 3.B67 d, Disclosure: IFRS 7.35H, Example: IFRS 7.35 N, Example: Expiry date 2023-01-01 IFRS 7.37 b, Example: Expiry date 2023-01-01 IFRS 7.IG29 b
			documentation	This member stands for accumulated impairment. [Refer: Impairment loss]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AccumulatedOtherComprehensiveIncome	X instant, credit	label	Accumulated other comprehensive income	Common practice: IAS 1.55
			documentation	The amount of accumulated items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IFRSs. [Refer: IFRSs [member]; Other comprehensive income]	
			totalLabel	Total accumulated other comprehensive income	
ifrs-full	AccumulatedOtherComprehensiveIncomeAbstract		label	Accumulated other comprehensive income [abstract]	
ifrs-full	AccumulatedOtherComprehensiveIncomeMember	member	label	Accumulated other comprehensive income [member]	Common practice: IAS 1.108
			documentation	This member stands for accumulated other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	AcquisitionAndAdministrationExpenseRelatedToInsuranceContracts	X duration, debit	label	Acquisition and administration expense related to insurance contracts	Common practice: Expiry date 2023-01-01 IAS 1.85
			documentation	The amount of acquisition and administration expense relating to insurance contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	AcquisitiondateFairValueOfEquityInterestInAcquireeHeldByAcquirerImmediatelyBeforeAcquisitionDate	X instant, credit	label	Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	Disclosure: IFRS 3.B64 p (i)
			documentation	The acquisition-date fair value of equity interest in the acquiree held by the acquirer immediately before the acquisition date in a business combination achieved in stages. [Refer: Business combinations [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AcquisitiondateFairValueOfTotalConsideration-Transferred	X instant, credit	label	Consideration transferred, acquisition-date fair value	Disclosure: IFRS 3.B64 f
			documentation	The fair value, at acquisition date, of the consideration transferred in a business combination. [Refer: Business combinations [member]]	
			totalLabel	Total consideration transferred, acquisition-date fair value	
ifrs-full	AcquisitiondateFairValueOfTotalConsideration-TransferredAbstract		label	Acquisition-date fair value of total consideration transferred [abstract]	
ifrs-full	AcquisitionrelatedCostsForTransactionRecognisedSeparatelyFromAcquisitionOf-AssetsAndAssumptionOfLiabilitiesInBusinessCombination	X duration, debit	label	Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Disclosure: IFRS 3.B64 m
			documentation	The amount of acquisition-related costs for transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	
ifrs-full	AcquisitionrelatedCostsRecognisedAsExpenseForTransactionRecognisedSeparatelyFromAcquisitionOf-AssetsAndAssumptionOfLiabilitiesInBusinessCombination	X duration, debit	label	Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Disclosure: IFRS 3.B64 m
			documentation	The amount of acquisition-related costs recognised as an expense for transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AcquisitionsThroughBusinessCombinationsBiologicalAssets	X duration, debit	label	Acquisitions through business combinations, biological assets	Disclosure: IAS 41.50 e
			documentation	The increase in biological assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Biological assets]	
ifrs-full	AcquisitionsThroughBusinessCombinationsDeferredAcquisitionCostsArisingFromInsuranceContracts	X duration, debit	label	Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The increase in deferred acquisition costs arising from insurance contracts resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Deferred acquisition costs arising from insurance contracts]	
ifrs-full	AcquisitionsThroughBusinessCombinationsIntangibleAssetsAndGoodwill	X duration, debit	label	Acquisitions through business combinations, intangible assets and goodwill	Common practice: IAS 38.118 e (i)
			documentation	The increase in intangible assets and goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets and goodwill]	
ifrs-full	AcquisitionsThroughBusinessCombinationsIntangibleAssetsOtherThanGoodwill	X duration, debit	label	Acquisitions through business combinations, intangible assets other than goodwill	Disclosure: IAS 38.118 e (i)
			documentation	The increase in intangible assets other than goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]	
ifrs-full	AcquisitionsThroughBusinessCombinationsInvestmentProperty	X duration, debit	label	Acquisitions through business combinations, investment property	Disclosure: IAS 40.76 b, Disclosure: IAS 40.79 d (ii)
			documentation	The increase in investment property resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Investment property]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AcquisitionsThroughBusinessCombinationsLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	X duration, credit	label	Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The increase in liabilities under insurance contracts and reinsurance contracts issued resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Liabilities under insurance contracts and reinsurance contracts issued]	
ifrs-full	AcquisitionsThroughBusinessCombinationsOther-Provisions	X duration, credit	label	Acquisitions through business combinations, other provisions	Common practice: IAS 37.84
			documentation	The increase in other provisions resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Other provisions]	
ifrs-full	AcquisitionsThroughBusinessCombinationsPropertyPlantAndEquipment	X duration, debit	label	Acquisitions through business combinations, property, plant and equipment	Disclosure: IAS 16.73 e (iii)
			documentation	The increase in property, plant and equipment resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]	
ifrs-full	AcquisitionsThroughBusinessCombinationsReinsuranceAssets	X duration, debit	label	Acquisitions through business combinations, reinsurance assets	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The increase in reinsurance assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Reinsurance assets]	
ifrs-full	ActualClaimsThatArise-FromContractsWithinScopeOfIFRS17	X instant, debit	label	Actual claims that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	The amount of the actual claims that arise from contracts within the scope of IFRS 17.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ActuarialAssumptionOfDiscountRates	X.XX instant	label	Actuarial assumption of discount rates	Common practice: IAS 19.144
			documentation	The discount rate used as the significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOfDiscountRatesMember	member	label	Actuarial assumption of discount rates [member]	Common practice: IAS 19.145
			documentation	This member stands for the discount rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOfExpectedRatesOfInflation	X.XX instant	label	Actuarial assumption of expected rates of inflation	Common practice: IAS 19.144
			documentation	The expected rate of inflation that is used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOfExpectedRatesOfInflation-Member	member	label	Actuarial assumption of expected rates of inflation [member]	Common practice: IAS 19.145
			documentation	This member stands for the expected rates of inflation used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOfExpectedRatesOfPensionIncreases	X.XX instant	label	Actuarial assumption of expected rates of pension increases	Common practice: IAS 19.144
			documentation	The expected rate of increases in pension that is used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial assumptions [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ActuarialAssumptionOf-ExpectedRatesOfPensionIncreasesMember	member	label	Actuarial assumption of expected rates of pension increases [member]	Common practice: IAS 19.145
			documentation	This member stands for the expected rates of pension increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOf-ExpectedRatesOfSalaryIncreases	X.XX instant	label	Actuarial assumption of expected rates of salary increases	Common practice: IAS 19.144
			documentation	The expected rate of salary increases used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOf-ExpectedRatesOfSalaryIncreasesMember	member	label	Actuarial assumption of expected rates of salary increases [member]	Common practice: IAS 19.145
			documentation	This member stands for the expected rates of salary increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOfLife-ExpectancyAfterRetirement2019	DUR	label	Actuarial assumption of life expectancy after retirement	Common practice: IAS 19.144
			documentation	The life expectancy after retirement used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ActuarialAssumptionOfLife-ExpectancyAfterRetirement-Member	member	label	Actuarial assumption of life expectancy after retirement [member]	Common practice: IAS 19.145
			documentation	This member stands for the life expectancy after retirement used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOf-MedicalCostTrendRates	X.XX instant	label	Actuarial assumption of medical cost trend rates	Common practice: IAS 19.144
			documentation	Medical cost trend rate used as significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOf-MedicalCostTrendRatesMember	member	label	Actuarial assumption of medical cost trend rates [member]	Common practice: IAS 19.145
			documentation	This member stands for the medical cost trend rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOf-MortalityRates	X.XX instant	label	Actuarial assumption of mortality rates	Common practice: IAS 19.144
			documentation	The mortality rate used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOf-MortalityRatesMember	member	label	Actuarial assumption of mortality rates [member]	Common practice: IAS 19.145
			documentation	This member stands for the mortality rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ActuarialAssumptionOfRetirementAge2019	DUR	label	Actuarial assumption of retirement age	Common practice: IAS 19.144
			documentation	The retirement age used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionOfRetirementAgeMember	member	label	Actuarial assumption of retirement age [member]	Common practice: IAS 19.145
			documentation	This member stands for the retirement age used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	ActuarialAssumptionsAxis	axis	label	Actuarial assumptions [axis]	Disclosure: IAS 19.145
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ActuarialAssumptionsMember	member [default]	label	Actuarial assumptions [member]	Disclosure: IAS 19.145
			documentation	This member stands for all actuarial assumptions. Actuarial assumptions are the entity's unbiased and mutually compatible best estimates of the demographic and financial variables that will determine the ultimate cost of providing post-employment benefits. It also represents the standard value for the 'Actuarial assumptions' axis if no other member is used.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ActuarialGainsLossesArisingFromChangesInDemographicAssumptionsBeforeTaxDefinedBenefitPlans	X duration, credit	label	Actuarial gains (losses) arising from changes in demographic assumptions, before tax, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of other comprehensive income, before tax, resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurements of the net defined benefit liability (asset). Demographic assumptions deal with matters such as: (a) mortality; (b) rates of employee turnover, disability and early retirement; (c) the proportion of plan members with dependants who will be eligible for benefits; (d) the proportion of plan members who will select each form of payment option available under the plan terms; and (e) claim rates under medical plans. [Refer: Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions]	
ifrs-full	ActuarialGainsLossesArisingFromChangesInDemographicAssumptionsNet-DefinedBenefitLiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions	Disclosure: IAS 19.141 c (ii)
			documentation	The decrease (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurements of the net defined benefit liability (asset). Demographic assumptions deal with matters such as: (a) mortality; (b) rates of employee turnover, disability and early retirement; (c) the proportion of plan members with dependants who will be eligible for benefits; (d) the proportion of plan members who will select each form of payment option available under the plan terms; and (e) claim rates under medical plans. [Refer: Net defined benefit liability (asset)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from changes in demographic assumptions	
ifrs-full	ActuarialGainsLossesArisingFromChangesInDemographicAssumptionsNetOfTaxDefinedBenefitPlans	X duration, credit	label	Actuarial gains (losses) arising from changes in demographic assumptions, net of tax, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of other comprehensive income, net of tax, resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurements of the net defined benefit liability (asset). Demographic assumptions deal with matters such as: (a) mortality; (b) rates of employee turnover, disability and early retirement; (c) the proportion of plan members with dependants who will be eligible for benefits; (d) the proportion of plan members who will select each form of payment option available under the plan terms; and (e) claim rates under medical plans. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions]	
ifrs-full	ActuarialGainsLossesArisingFromChangesInFinancialAssumptionsBeforeTaxDefinedBenefitPlans	X duration, credit	label	Actuarial gains (losses) arising from changes in financial assumptions, before tax, defined benefit plans	Common practice: IAS 19.135 b

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			documentation	The amount of other comprehensive income, before tax, resulting from actuarial gains (losses) arising from changes in financial assumptions that result in remeasurements of the net defined benefit liability (asset). Financial assumptions deal with items such as: (a) the discount rate; (b) benefit levels, excluding any cost of the benefits to be met by employees, and future salary; (c) in the case of medical benefits, future medical costs, including claim handling costs (ie the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees); and (d) taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service. [Refer: Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in financial assumptions]	
ifrs-full	ActuarialGainsLossesArisingFromChangesInFinancialAssumptionsNetDefinedBenefitLiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in financial assumptions	Disclosure: IAS 19.141 c (iii)
			documentation	The decrease (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in financial assumptions that result in remeasurements of the net defined benefit liability (asset). Financial assumptions deal with items such as: (a) the discount rate; (b) benefit levels, excluding any cost of the benefits to be met by employees, and future salary; (c) in the case of medical benefits, future medical costs, including	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
				claim handling costs (ie the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees); and (d) taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service. [Refer: Net defined benefit liability (asset)]	
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from changes in financial assumptions	
ifrs-full	ActuarialGainsLossesArisingFromChangesInFinancialAssumptionsNetOfTax-DefinedBenefitPlans	X duration, credit	label	Actuarial gains (losses) arising from changes in financial assumptions, net of tax, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of other comprehensive income, net of tax, resulting from actuarial gains (losses) arising from changes in financial assumptions that result in remeasurements of the net defined benefit liability (asset). Financial assumptions deal with items such as: (a) the discount rate; (b) benefit levels, excluding any cost of the benefits to be met by employees, and future salary; (c) in the case of medical benefits, future medical costs, including claim handling costs (ie the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees); and (d) taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in financial assumptions]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ActuarialGainsLossesArisingFromExperienceAdjustmentsBeforeTaxDefined-BenefitPlans	X duration, credit	label	Actuarial gains (losses) arising from experience adjustments, before tax, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of other comprehensive income, before tax, resulting from actuarial gains (losses) arising from experience adjustments that result in remeasurements of the net defined benefit liability (asset). Experience adjustments deal with the effects of differences between the previous actuarial assumptions and what has actually occurred. [Refer: Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments]	
ifrs-full	ActuarialGainsLossesArisingFromExperienceAdjustmentsNetDefinedBenefit-LiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments	Common practice: IAS 19.141 c
			documentation	The decrease (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments that result in remeasurements of the net defined benefit liability (asset). Experience adjustments deal with the effects of differences between the previous actuarial assumptions and what has actually occurred. [Refer: Net defined benefit liability (asset)]	
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from experience adjustments	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ActuarialGainsLossesArisingFromExperienceAdjustmentsNetOfTaxDefined-BenefitPlans	X duration, credit	label	Actuarial gains (losses) arising from experience adjustments, net of tax, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of other comprehensive income, net of tax, resulting from actuarial gains (losses) arising from experience adjustments that result in remeasurements of the net defined benefit liability (asset). Experience adjustments deal with the effects of differences between the previous actuarial assumptions and what has actually occurred. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments]	
ifrs-full	ActuarialPresentValueOf-PromisedRetirementBenefits	X instant, credit	label	Actuarial present value of promised retirement benefits	Disclosure: IAS 26.35 d
			documentation	The present value of the expected payments by a retirement benefit plan to existing and past employees, attributable to the service already rendered.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdditionalAllowanceRecognisedInProfitOrLossAllowanceAccountForCreditLossesOfFinancialAssets	X duration	label	Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	Common practice: Expiry date 2023-01-01 IFRS 7.16
			documentation	The amount of additional allowance for credit losses of financial assets recognised in profit or loss. [Refer: Allowance account for credit losses of financial assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdditionalDisclosuresFor-AmountsRecognisedAsOf-AcquisitionDateForEach-MajorClassOfAssetsAcquiredAndLiabilitiesAssumed-Abstract		label	Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	
ifrs-full	AdditionalDisclosuresRelatedToRegulatoryDeferral-AccountsAbstract		label	Additional disclosures related to regulatory deferral accounts [abstract]	
ifrs-full	AdditionalInformation-AboutEntityExposure-ToRisk	text	label	Additional information about entity exposure to risk	Disclosure: IFRS 7.35
			documentation	Additional information about the entity's exposure to risk when the quantitative data disclosed are unrepresentative.	
ifrs-full	AdditionalInformation-AboutInsuranceContractsExplanatory	text block	label	Additional information about insurance contracts [text block]	Disclosure: Effective 2023-01-01 IFRS 17.94
			documentation	Additional information about insurance contracts necessary to meet the objective of the disclosure requirements in IFRS 17. [Refer: Insurance contracts [member]]	
ifrs-full	AdditionalInformation-AboutNatureAndFinancialEffectOfBusinessCombination	text	label	Additional information about nature and financial effect of business combination	Disclosure: IFRS 3.63
			documentation	Additional information about the nature and financial effects of business combinations necessary to meet the objectives of IFRS 3. [Refer: Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdditionalInformation-AboutNatureOfAndChangesInRisksAssociatedWith-InterestsInStructuredEntitiesExplanatory	text block	label	Additional information about nature of and changes in risks associated with interests in structured entities [text block]	Disclosure: IFRS 12.B25
			documentation	The disclosure of additional information about the nature of, and changes in, risks associated with interests in structured entities.	
ifrs-full	AdditionalInformation-AboutSharebasedPayment-Arrangements	text block	label	Additional information about share-based payment arrangements [text block]	Disclosure: IFRS 2.52
			documentation	Additional information about share-based payment arrangements necessary to satisfy the disclosure requirements of IFRS 2. [Refer: Share-based payment arrangements [member]]	
ifrs-full	AdditionalInformation-Abstract		label	Additional information [abstract]	
ifrs-full	AdditionalLiabilitiesContingentLiabilitiesRecognisedIn-BusinessCombination	X duration, credit	label	Additional liabilities, contingent liabilities recognised in business combination	Disclosure: IFRS 3.B67 c
			documentation	The amount of additional contingent liabilities recognised in business combinations. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]	
			totalLabel	Total additional liabilities, contingent liabilities recognised in business combination	
ifrs-full	AdditionalLiabilitiesContingentLiabilitiesRecognisedIn-BusinessCombination-Abstract		label	Additional liabilities, contingent liabilities recognised in business combination [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdditionalPaidinCapital	X instant, credit	label	Additional paid-in capital	Common practice: IAS 1.55
			documentation	The amount received or receivable from the issuance of the entity's shares in excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.	
ifrs-full	AdditionalPaidinCapitalMember	member	label	Additional paid-in capital [member]	Common practice: IAS 1.108
			documentation	This member stands for amounts received from issuance of the entity's shares in excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.	
ifrs-full	AdditionalProvisionsOther-Provisions	X duration, credit	label	Additional provisions, other provisions	Disclosure: IAS 37.84 b
			documentation	The amount of additional other provisions made. [Refer: Other provisions]	
			totalLabel	Total additional provisions, other provisions	
ifrs-full	AdditionalProvisionsOther-ProvisionsAbstract		label	Additional provisions, other provisions [abstract]	
ifrs-full	AdditionalRecognition-Goodwill	X duration, debit	label	Additional recognition, goodwill	Disclosure: IFRS 3.B67 d (ii)
			documentation	The amount of additional goodwill recognised, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	
ifrs-full	AdditionsFromAcquisition- InvestmentProperty	X duration, debit	label	Additions from acquisitions, investment property	Disclosure: IAS 40.76 a, Disclosure: IAS 40.79 d (i)
			documentation	The amount of additions to investment property resulting from acquisitions. [Refer: Investment property]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdditionsFromPurchasesBiologicalAssets	X duration, debit	label	Additions from purchases, biological assets	Disclosure: IAS 41.50 b
			documentation	The amount of additions to biological assets resulting from purchases. [Refer: Biological assets]	
ifrs-full	AdditionsFromSubsequentExpenditureRecognisedAsAssetBiologicalAssets	X duration, debit	label	Additions from subsequent expenditure recognised as asset, biological assets	Common practice: IAS 41.50
			documentation	The amount of additions to biological assets resulting from subsequent expenditure recognised as an asset. [Refer: Biological assets]	
ifrs-full	AdditionsFromSubsequentExpenditureRecognisedAsAssetInvestmentProperty	X duration, debit	label	Additions from subsequent expenditure recognised as asset, investment property	Disclosure: IAS 40.76 a, Disclosure: IAS 40.79 d (i)
			documentation	The amount of additions to investment property resulting from subsequent expenditure recognised as an asset. [Refer: Investment property]	
ifrs-full	AdditionsInvestmentPropertyAbstract		label	Additions, investment property [abstract]	
ifrs-full	AdditionsLiabilitiesUnderInsuranceContracts-AndReinsuranceContract-Issued	X duration, credit	label	Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG37 b
			documentation	The increase in liabilities under insurance contracts and reinsurance contracts issued, resulting from additions other than through business combinations. [Refer: Liabilities under insurance contracts and reinsurance contracts issued; Business combinations [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdditionsOtherThan-ThroughBusinessCombinationsBiologicalAssets	X duration, debit	label	Additions other than through business combinations, biological assets	Common practice: IAS 41.50
			documentation	The amount of additions to biological assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Biological assets]	
			totalLabel	Total additions other than through business combinations, biological assets	
ifrs-full	AdditionsOtherThan-ThroughBusinessCombinationsBiologicalAssets-Abstract		label	Additions other than through business combinations, biological assets [abstract]	
ifrs-full	AdditionsOtherThan-ThroughBusinessCombinationsIntangibleAssetsOtherThanGoodwill	X duration, debit	label	Additions other than through business combinations, intangible assets other than goodwill	Disclosure: IAS 38.118 e (i)
			documentation	The amount of additions to intangible assets other than goodwill, other than those acquired through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]	
ifrs-full	AdditionsOtherThan-ThroughBusinessCombinationsInvestmentProperty	X duration, debit	label	Additions other than through business combinations, investment property	Disclosure: IAS 40.76 a, Disclosure: IAS 40.79 d (i)
			documentation	The amount of additions to investment property other than those acquired through business combinations. [Refer: Business combinations [member]; Investment property]	
			totalLabel	Total additions other than through business combinations, investment property	
ifrs-full	AdditionsOtherThan-ThroughBusinessCombinationsPropertyPlantAndEquipment	X duration, debit	label	Additions other than through business combinations, property, plant and equipment	Disclosure: IAS 16.73 e (i)
			documentation	The amount of additions to property, plant and equipment other than those acquired through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdditionsOtherThan-ThroughBusinessCombinationsReinsuranceAssets	X duration, debit	label	Additions other than through business combinations, reinsurance assets	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The amount of additions to reinsurance assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Reinsurance assets]	
ifrs-full	AdditionsToNoncurrentAssets	X duration, debit	label	Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts	Disclosure: IFRS 8.24 b, Disclosure: IFRS 8.28 e
			documentation	The amount of additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets and rights arising under insurance contracts. [Refer: Deferred tax assets; Financial instruments, class [member]; Non-current assets; Types of insurance contracts [member]]	
ifrs-full	AdditionsToRightof-useAssets	X duration, debit	label	Additions to right-of-use assets	Disclosure: IFRS 16.53 h
			documentation	The amount of additions to right-of-use assets. [Refer: Right-of-use assets]	
ifrs-full	AddressOfRegisteredOffice-OfEntity	text	label	Address of entity's registered office	Disclosure: IAS 1.138 a
			documentation	The address at which the entity's office is registered.	
ifrs-full	AddressWhereConsolidated-FinancialStatementsAreObtainable	text	label	Address where consolidated financial statements are obtainable	Disclosure: IAS 27.16 a
			documentation	The address where consolidated financial statements that comply with IFRSs of the entity's ultimate or any intermediate parent are obtainable. [Refer: Consolidated [member]; IFRSs [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustedWeightedAverageShares	shares	label	Weighted average number of ordinary shares used in calculating diluted earnings per share	Disclosure: IAS 33.70 b
			documentation	The weighted average number of ordinary shares outstanding plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares. [Refer: Ordinary shares [member]; Weighted average [member]]	
ifrs-full	AdjustmentsForAmortisationExpense	X duration, debit	label	Adjustments for amortisation expense	Common practice: IAS 7.20
			documentation	Adjustments for amortisation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Depreciation and amortisation expense]	
ifrs-full	AdjustmentsForAmountsTransferredToInitialCarryingAmountOfHedgedItems	(X) duration, debit	label	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	Disclosure: Expiry date 2023-01-01 IFRS 7.23 e
			documentation	The amounts removed from equity and included in the initial cost or other carrying amount of a non-financial asset (liability) whose acquisition or incurrence was a hedged, highly probable forecast transaction, net of tax. [Refer: Carrying amount [member]]	
			negatedLabel	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	
ifrs-full	AdjustmentsForCurrentTaxOfPriorPeriod	X duration, debit	label	Adjustments for current tax of prior periods	Example: IAS 12.80 b
			documentation	Adjustments of tax expense (income) recognised in the period for current tax of prior periods.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForDecreaseIncreaseInAccruedIncome-IncludingContractAssets	X duration, debit	label	Adjustments for decrease (increase) in accrued income including contract assets	Common practice: IAS 7.20 a
			documentation	Adjustments for the decrease (increase) in accrued income including contract assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Accrued income including contract assets; Profit (loss)]	
			totalLabel	Total adjustments for decrease (increase) in accrued income including contract assets	
ifrs-full	AdjustmentsForDecreaseIncreaseInAccruedIncome-IncludingContractAssets-Abstract		label	Adjustments for decrease (increase) in accrued income including contract assets [abstract]	
ifrs-full	AdjustmentsForDecreaseIncreaseInAccruedIncome-OtherThanContractAssets	X duration, debit	label	Adjustments for decrease (increase) in accrued income other than contract assets	Common practice: IAS 7.20 a
			documentation	Adjustments for the decrease (increase) in accrued income other than contract assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Accrued income other than contract assets; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInBiologicalAssets	X duration, debit	label	Adjustments for decrease (increase) in biological assets	Common practice: IAS 7.20
			documentation	Adjustments for decrease (increase) in biological assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForDecreaseIncreaseInContractAssets	X duration, debit	label	Adjustments for decrease (increase) in contract assets	Common practice: IAS 7.20 a
			documentation	Adjustments for the decrease (increase) in contract assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Contract assets; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInDerivativeFinancialAssets	X duration, debit	label	Adjustments for decrease (increase) in derivative financial assets	Common practice: IAS 7.20
			documentation	Adjustments for decrease (increase) in derivative financial assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Derivative financial assets; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInFinancialAssetsHeldForTrading	X duration, debit	label	Adjustments for decrease (increase) in financial assets held for trading	Common practice: IAS 7.20
			documentation	Adjustments for decrease (increase) in financial assets held for trading to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at fair value through profit or loss, classified as held for trading; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInInventories	X duration, debit	label	Adjustments for decrease (increase) in inventories	Common practice: IAS 7.20 a
			documentation	Adjustments for decrease (increase) in inventories to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Inventories; Profit (loss)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForDecreaseIncreaseInLoansAndAdvancesToBanks	X duration, debit	label	Adjustments for decrease (increase) in loans and advances to banks	Common practice: IAS 7.20
			documentation	Adjustments for decrease (increase) in loans and advances to banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to banks; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInLoansAndAdvancesToCustomers	X duration, debit	label	Adjustments for decrease (increase) in loans and advances to customers	Common practice: IAS 7.20
			documentation	Adjustments for decrease (increase) in loans and advances to customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to customers; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInOtherAssets	X duration, debit	label	Adjustments for decrease (increase) in other assets	Common practice: IAS 7.20
			documentation	Adjustments for decrease (increase) in other assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other assets; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInOtherCurrentAssets	X duration, debit	label	Adjustments for decrease (increase) in other current assets	Common practice: IAS 7.20
			documentation	Adjustments for decrease (increase) in other current assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other current assets; Profit (loss)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForDecreaseIncreaseInOtherOperatingReceivables	X duration, debit	label	Adjustments for decrease (increase) in other operating receivables	Common practice: IAS 7.20 a
			documentation	Adjustments for decrease (increase) in other operating receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInPrepaidExpenses	X duration, debit	label	Adjustments for decrease (increase) in prepaid expenses	Common practice: IAS 7.20
			documentation	Adjustments for the decrease (increase) in prepaid expenses to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Current prepaid expenses; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed	X duration, debit	label	Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	Common practice: IAS 7.20
			documentation	Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Reverse repurchase agreements and cash collateral on securities borrowed; Profit (loss)]	
ifrs-full	AdjustmentsForDecreaseIncreaseInTradeAccountReceivable	X duration, debit	label	Adjustments for decrease (increase) in trade accounts receivable	Common practice: IAS 7.20 a
			documentation	Adjustments for decrease (increase) in trade accounts receivable to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForDecreaseIncreaseInTradeAndOtherReceivables	X duration, debit	label	Adjustments for decrease (increase) in trade and other receivables	Common practice: IAS 7.20
			documentation	Adjustments for decrease (increase) in trade and other receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other receivables; Profit (loss)]	
ifrs-full	AdjustmentsForDeferred-TaxExpense	X duration, debit	label	Adjustments for deferred tax expense	Common practice: IAS 7.20
			documentation	Adjustments for deferred tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred tax expense (income); Profit (loss)]	
ifrs-full	AdjustmentsForDeferred-TaxOfPriorPeriods	X duration, debit	label	Adjustments for deferred tax of prior periods	Common practice: IAS 12.80
			documentation	Adjustments of tax expense (income) recognised in the period for the deferred tax of prior periods.	
ifrs-full	AdjustmentsForDepreciationAndAmortisation-Expense	X duration, debit	label	Adjustments for depreciation and amortisation expense	Common practice: IAS 7.20 b
			documentation	Adjustments for depreciation and amortisation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Depreciation and amortisation expense; Profit (loss)]	
ifrs-full	AdjustmentsForDepreciationAndAmortisation-ExpenseAndImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLoss	X duration, debit	label	Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	Common practice: IAS 7.20
			documentation	Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Impairment loss; Depreciation and amortisation expense; Impairment loss (reversal of impairment loss) recognised in profit or loss; Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForDepreciationExpense	X duration, debit	label	Adjustments for depreciation expense	Common practice: IAS 7.20
			documentation	Adjustments for depreciation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsForDividendIncome	X duration, credit	label	Adjustments for dividend income	Common practice: IAS 7.20
			documentation	Adjustments for dividend income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Dividend income; Profit (loss)]	
ifrs-full	AdjustmentsForFairValueGainsLosses	X duration, debit	label	Adjustments for fair value losses (gains)	Common practice: IAS 7.20 b
			documentation	Adjustments for fair value losses (gains) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsForFinanceCosts	X duration, debit	label	Adjustments for finance costs	Common practice: IAS 7.20 c
			documentation	Adjustments for finance costs to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance costs; Profit (loss)]	
ifrs-full	AdjustmentsForFinanceIncome	X duration, credit	label	Adjustments for finance income	Common practice: IAS 7.20
			documentation	Adjustments for finance income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance income; Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForFinanceIncomeCost	X duration, credit	label	Adjustments for finance income (cost)	Common practice: IAS 7.20
			documentation	Adjustments for net finance income or cost to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance income (cost); Profit (loss)]	
ifrs-full	AdjustmentsForGainLossOnDisposalOfInvestmentsInSubsidiariesJointVenturesAndAssociates	X duration, credit	label	Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	Common practice: IAS 7.20
			documentation	Adjustments for gain (loss) on disposals investments in subsidiaries, joint ventures and associates to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates reported in separate financial statements; Profit (loss)]	
ifrs-full	AdjustmentsForGainLossOnDisposalsPropertyPlantAndEquipment	X duration, credit	label	Adjustments for gain (loss) on disposals, property, plant and equipment	Common practice: IAS 7.20
			documentation	Adjustments for gain (loss) on disposals of property, plant and equipment to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Property, plant and equipment; Disposals, property, plant and equipment]	
ifrs-full	AdjustmentsForGainsLossesOnChangeInFairValueLessCostsToSellBiologicalAssets	X duration, credit	label	Adjustments for gains (losses) on change in fair value less costs to sell, biological assets	Common practice: IAS 7.20
			documentation	Adjustments for gains (losses) on changes in the fair value less costs to sell of biological assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForGainsLossesOnChangeInFairValueOf-Derivatives	X duration, credit	label	Adjustments for gains (losses) on change in fair value of derivatives	Common practice: IAS 7.20
			documentation	Adjustments for gains (losses) on changes in the fair value of derivatives to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: At fair value [member]; Derivatives [member]; Profit (loss)]	
ifrs-full	AdjustmentsForGainsLossesOnFairValueAdjustmentInInvestmentProperty	X duration, credit	label	Adjustments for gains (losses) on fair value adjustment, investment property	Common practice: IAS 7.20
			documentation	Adjustments for gains (losses) arising from a change in the fair value of investment property to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment property; Gains (losses) on fair value adjustment, investment property; Profit (loss)]	
ifrs-full	AdjustmentsForImpairment-LossRecognisedInProfit-OrLossGoodwill	X duration, debit	label	Adjustments for impairment loss recognised in profit or loss, goodwill	Common practice: IAS 7.20
			documentation	Adjustments for impairment loss on goodwill recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Goodwill; Impairment loss; Impairment loss recognised in profit or loss]	
ifrs-full	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLoss	X duration, debit	label	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	Common practice: IAS 7.20 b
			documentation	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLossExplorationAndEvaluationAssets	X duration, debit	label	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets	Common practice: IAS 7.20
			documentation	Adjustments for impairment loss (reversal of impairment loss) on exploration and evaluation assets recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Exploration and evaluation assets [member]; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLossInventories	X duration, debit	label	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	Common practice: IAS 7.20
			documentation	Adjustments for impairment loss (reversal of impairment loss) on inventories recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Inventories; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLossLoansAndAdvances	X duration, debit	label	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	Common practice: IAS 7.20
			documentation	Adjustments for impairment loss (reversal of impairment loss) on loans and advances recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLossPropertyPlantAndEquipment	X duration, debit	label	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment	Common practice: IAS 7.20
			documentation	Adjustments for impairment loss (reversal of impairment loss) on property, plant and equipment recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Property, plant and equipment]	
ifrs-full	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLossTradeAndOtherReceivables	X duration, debit	label	Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	Common practice: IAS 7.20
			documentation	Adjustments for impairment loss (reversal of impairment loss) on trade and other receivables recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other receivables; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	AdjustmentsForIncomeTax-Expense	X duration, debit	label	Adjustments for income tax expense	Disclosure: IAS 7.35
			documentation	Adjustments for income tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInContractLiabilities	X duration, debit	label	Adjustments for increase (decrease) in contract liabilities	Common practice: IAS 7.20 a
			documentation	Adjustments for the increase (decrease) in contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Contract liabilities; Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForIncreaseDecreaseInDeferredIncome-IncludingContractLiabilities	X duration, debit	label	Adjustments for increase (decrease) in deferred income including contract liabilities	Common practice: IAS 7.20 a
			documentation	Adjustments for the increase (decrease) in deferred income including contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred income including contract liabilities; Profit (loss)]	
			totalLabel	Total adjustments for increase (decrease) in deferred income including contract liabilities	
ifrs-full	AdjustmentsForIncreaseDecreaseInDeferredIncome-IncludingContractLiabilitiesAbstract		label	Adjustments for increase (decrease) in deferred income including contract liabilities [abstract]	
ifrs-full	AdjustmentsForIncreaseDecreaseInDeferredIncome-OtherThanContractLiabilities	X duration, debit	label	Adjustments for increase (decrease) in deferred income other than contract liabilities	Common practice: IAS 7.20 a
			documentation	Adjustments for the increase (decrease) in deferred income other than contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred income other than contract liabilities; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInDepositsFromBanks	X duration, debit	label	Adjustments for increase (decrease) in deposits from banks	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in deposits from banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from banks; Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForIncreaseDecreaseInDepositsFrom-Customers	X duration, debit	label	Adjustments for increase (decrease) in deposits from customers	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in deposits from customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from customers; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInDerivativeFinancial-Liabilities	X duration, debit	label	Adjustments for increase (decrease) in derivative financial liabilities	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in derivative financial liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Derivative financial liabilities; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInEmployeeBenefit-Liabilities	X duration, debit	label	Adjustments for increase (decrease) in employee benefit liabilities	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in employee benefit liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInFinancialLiabilities-HeldForTrading	X duration, debit	label	Adjustments for increase (decrease) in financial liabilities held for trading	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in financial liabilities held for trading to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial liabilities; Financial liabilities at fair value through profit or loss that meet definition of held for trading; Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForIncreaseDecreaseInInsuranceReinsuranceAndInvestmentContractLiabilities	X duration, debit	label	Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under insurance contracts and reinsurance contracts issued; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInOtherCurrentLiabilities	X duration, debit	label	Adjustments for increase (decrease) in other current liabilities	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in other current liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other current liabilities; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInOtherLiabilities	X duration, debit	label	Adjustments for increase (decrease) in other liabilities	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in other liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other liabilities; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInOtherOperatingPayables	X duration, debit	label	Adjustments for increase (decrease) in other operating payables	Common practice: IAS 7.20 a
			documentation	Adjustments for increase (decrease) in other operating payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForIncreaseDecreaseInRepurchaseAgreementsAndCashCollateralOnSecuritiesLent	X duration, debit	label	Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Repurchase agreements and cash collateral on securities lent; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInTradeAccountPayable	X duration, debit	label	Adjustments for increase (decrease) in trade accounts payable	Common practice: IAS 7.20 a
			documentation	Adjustments for increase (decrease) in trade accounts payable to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseDecreaseInTradeAndOtherPayables	X duration, debit	label	Adjustments for increase (decrease) in trade and other payables	Common practice: IAS 7.20
			documentation	Adjustments for increase (decrease) in trade and other payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other payables; Profit (loss)]	
ifrs-full	AdjustmentsForIncreaseInOtherProvisionsArisingFromPassageOfTime	X duration, debit	label	Adjustments for increase in other provisions arising from passage of time	Common practice: IAS 7.20
			documentation	Adjustments for increases in other provisions arising from the passage of time to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Other provisions [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForInterest-Expense	X duration, debit	label	Adjustments for interest expense	Common practice: IAS 7.20
			documentation	Adjustments for interest expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest expense; Profit (loss)]	
ifrs-full	AdjustmentsForInterestIncome	X duration, credit	label	Adjustments for interest income	Common practice: IAS 7.20
			documentation	Adjustments for interest income expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest income; Profit (loss)]	
ifrs-full	AdjustmentsForLossesGainsOnDisposalOfNoncurrentAssets	X duration, debit	label	Adjustments for losses (gains) on disposal of non-current assets	Common practice: IAS 7.14
			documentation	Adjustments for losses (gains) on disposal of non-current assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Non-current assets; Profit (loss)]	
ifrs-full	AdjustmentsForProvisions	X duration, debit	label	Adjustments for provisions	Common practice: IAS 7.20 b
			documentation	Adjustments for provisions to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Provisions; Profit (loss)]	
ifrs-full	AdjustmentsForReconcileProfitLoss	X duration, debit	label	Adjustments to reconcile profit (loss)	Disclosure: IAS 7.20
			documentation	Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	
			totalLabel	Total adjustments to reconcile profit (loss)	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsForReconcileProfitLossAbstract		label	Adjustments to reconcile profit (loss) [abstract]	
ifrs-full	AdjustmentsForSharebased-Payments	X duration, debit	label	Adjustments for share-based payments	Common practice: IAS 7.20 b
			documentation	Adjustments for share-based payments to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	
ifrs-full	AdjustmentsForUndistributedProfitsOfAssociates	(X) duration, credit	label	Adjustments for undistributed profits of associates	Common practice: IAS 7.20 b
			documentation	Adjustments for undistributed profits of associates to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Associates [member]; Profit (loss)]	
			negatedLabel	Adjustments for undistributed profits of associates	
ifrs-full	AdjustmentsForUndistributedProfitsOfInvestments-AccountedForUsingEquityMethod	X duration, credit	label	Adjustments for undistributed profits of investments accounted for using equity method	Common practice: IAS 7.20
			documentation	Adjustments for undistributed profits of investments accounted for using the equity method to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investments accounted for using equity method; Profit (loss)]	
ifrs-full	AdjustmentsForUnrealised-ForeignExchangeLossesGains	X duration, debit	label	Adjustments for unrealised foreign exchange losses (gains)	Example: IAS 7 – A Statement of cash flows for an entity other than a financial institution, Common practice: IAS 7.20 b
			documentation	Adjustments for unrealised foreign exchange losses (gains) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsToProfitLoss-ForInterestAndDividendsOnEquityInstrumentsOtherThanPreferenceSharesAndParticipatingEquityInstruments	(X) duration, debit	label	Adjustments to profit (loss) for interest and dividends on equity instruments, other than preference shares and participating equity instruments	Common practice: IAS 33.70 a
			documentation	The adjustment to reconcile profit (loss) attributable to the parent entity to the numerator used in calculating basic earnings (loss) resulting from interest and dividends on equity instruments other than preference shares and participating equity instruments.	
			negatedLabel	Adjustments to profit (loss) for interest and dividends on equity instruments, other than preference shares and participating equity instruments	
ifrs-full	AdjustmentsToReconcileProfitLossAttributableToOwnersOfParentToNumeratorUsedInCalculatingBasicEarningsPerShare	(X) duration, debit	label	Adjustments to reconcile profit (loss) attributable to owners of parent to numerator used in calculating basic earnings per share	Disclosure: IAS 33.70 a
			documentation	The adjustment to reconcile profit (loss) attributable to the parent entity to the numerator used in calculating basic earnings per share. It represents the aggregate of the reconciliation amounts for all classes of instruments that affect basic earnings per share.	
			negatedTotalLabel	Total adjustments to reconcile profit (loss) attributable to owners of parent to numerator used in calculating basic earnings per share	
ifrs-full	AdjustmentsToReconcileProfitLossOtherThanChangesInWorkingCapital	X duration, debit	label	Adjustments to reconcile profit (loss) other than changes in working capital	Common practice: IAS 7.20
			documentation	Adjustments, other than changes in working capital, to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdjustmentsToReconcileProfitLossToNumeratorUsedInCalculatingBasicEarningsPerShareAbstract		label	Adjustments to reconcile profit (loss) to numerator used in calculating basic earnings per share [abstract]	
ifrs-full	AdjustmentsToReconcileProfitLossToNumeratorUsedInCalculatingEarningsPerShareAbstract		label	Adjustments to reconcile profit (loss) to numerator used in calculating earnings per share [abstract]	
ifrs-full	AdjustmentToCarryingAmountsReportedUnderPreviousGAAP	X instant, debit	label	Aggregate adjustment to carrying amounts of investments reported under previous GAAP	Disclosure: IFRS 1.31 c
			documentation	The amount of aggregate adjustments to the carrying amounts reported under previous GAAP of investments in subsidiaries, joint ventures or associates in the entity's first IFRS financial statements. [Refer: Associates [member]; Carrying amount [member]; Joint ventures [member]; Previous GAAP [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates reported in separate financial statements; IFRSs [member]]	
ifrs-full	AdjustmentToMidmarketConsensusPriceMeasurementInputMember	member	label	Adjustment to mid-market consensus price, measurement input [member]	Example: IFRS 13.B36 c
			documentation	This member stands for an adjustment to mid-market consensus price, used as a measurement input.	
ifrs-full	AdjustmentToProfitLossForPreferenceShareDividends	(X) duration, debit	label	Adjustment to profit (loss) for preference share dividends	Example: IAS 33 -, Example: 12 Calculation and presentation of basic and diluted earnings per share (comprehensive, Example:, Example: IAS 33.70 a
			documentation	Adjustment to profit (loss) for non-participating preference share dividends to calculate profit (loss) attributable to ordinary equity holders of the parent entity. [Refer: Preference shares [member]; Profit (loss)]	
			negatedLabel	Adjustment to profit (loss) for preference share dividends	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdministrationCostsNotReflectedInReturnOnPlanAssetsDefinedBenefitPlans	X duration, debit	label	Administration costs not reflected in return on plan assets, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of administration costs in the current period related to defined benefit plans that are not reflected in the return on plan assets. [Refer: Administrative expenses; Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from administration costs not reflected in return on plan assets; Return on plan assets excluding interest income or expense, net of tax, defined benefit plans; Return on plan assets excluding interest income or expense, before tax, defined benefit plans]	
ifrs-full	AdministrativeExpense	(X) duration, debit	label	Administrative expenses	Example: IAS 1.103, Disclosure: IAS 1.99, Disclosure: IAS 26.35 b (vi)
			documentation	The amount of expenses that the entity classifies as being administrative.	
			negatedLabel	Administrative expenses	
ifrs-full	Advances	X instant, credit	label	Advances received, representing contract liabilities for performance obligations satisfied at point in time	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of advances received representing contract liabilities for performance obligations satisfied at a point in time. [Refer: Contract liabilities; Performance obligations satisfied at point in time [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AdvertisingExpense	X duration, debit	label	Advertising expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from advertising.	
ifrs-full	AggregateAdjustmentToCarryingValueReportedUnderPreviousGAAP-Member	member	label	Aggregate adjustment to carrying amounts reported under previous GAAP [member]	Disclosure: IFRS 1.30 b
			documentation	This member stands for the aggregate adjustment to the carrying amounts reported under previous GAAP. [Refer: Carrying amount [member]; Previous GAAP [member]]	
ifrs-full	AggregateContinuingAndDiscontinuedOperationsMember	member	label	Aggregate continuing and discontinued operations [member]	Disclosure: IFRS 5 – Presentation and disclosure
			documentation	This member stands for the aggregate of continuing and discontinued operations. [Refer: Discontinued operations [member]; Continuing operations [member]]	
ifrs-full	AggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised	X instant	label	Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	Disclosure: IFRS 7.28 b
			documentation	The aggregate difference between the fair value at initial recognition and the transaction price for financial instruments that is yet to be recognised in profit or loss. [Refer: Financial instruments, class [member]]	
			periodStartLabel	Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period	
			periodEndLabel	Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at end of period	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AggregatedIndividuallyImmaterialAssociatesMember	member	label	Aggregated individually immaterial associates [member]	Disclosure: IFRS 12.21 c (ii), Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	This member stands for the aggregation of associates that are individually immaterial. [Refer: Associates [member]]	
ifrs-full	AggregatedIndividuallyImmaterialBusinessCombinationsMember	member	label	Aggregated individually immaterial business combinations [member]	Disclosure: IFRS 3.B65
			documentation	This member stands for the aggregation of business combinations that are individually immaterial. [Refer: Business combinations [member]]	
ifrs-full	AggregatedIndividuallyImmaterialJointVenturesMember	member	label	Aggregated individually immaterial joint ventures [member]	Disclosure: IFRS 12.21 c (i), Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	This member stands for the aggregation of joint ventures that are individually immaterial. [Refer: Joint ventures [member]]	
ifrs-full	AggregatedMeasurement-Member	member [default]	label	Aggregated measurement [member]	Disclosure: IAS 40.32 A, Disclosure: IAS 41.50, Disclosure: IFRS 13.93 a
			documentation	This member stands for all types of measurement. It also represents the standard value for the 'Measurement' axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AggregatedTimeBand-sMember	member	label	Aggregated time bands [member]	Disclosure: IAS 1.61, Example: IAS 19.147 c, Disclosure: IFRS 15.120 b (i), Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.109, Disclosure: Effective 2023-01-01 IFRS 17.109 A, Disclosure: Effective 2023-01-01 IFRS 17.120, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Disclosure: IFRS 7.23B a, Example: IFRS 7.B11, Example: IFRS 7.B35
			documentation	This member stands for aggregated time bands. It also represents the standard value for the 'Maturity' axis if no other member is used.	
ifrs-full	AggregateNotSignificantIndividualAssetsOrCashgeneratingUnitsMember	member	label	Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	Disclosure: IAS 36.135
			documentation	This member stands for the aggregate of cash-generating units for which the amount of goodwill or intangible assets with indefinite useful lives is not significant. [Refer: Cash-generating units [member]; Goodwill; Intangible assets other than goodwill]	
ifrs-full	AggregateOfFairValuesMember	member [default]	label	Aggregate of fair values [member]	Disclosure: IFRS 1.30 a
			documentation	This member stands for the aggregate of fair values. It also represents the standard value for the 'Fair value as deemed cost' axis if no other member is used.	
ifrs-full	AgriculturalProduceBy-GroupAxis	axis	label	Agricultural produce by group [axis]	Common practice: IAS 41.46 b (ii)
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AgriculturalProduceGroup-Member	member [default]	label	Agricultural produce, group [member]	Common practice: IAS 41.46 b (ii)
			documentation	This member stands for all agricultural produce when disaggregated by group. It also represents the standard value for the 'Agricultural produce by group' axis if no other member is used. [Refer: Current agricultural produce]	
ifrs-full	Aircraft	X instant, debit	label	Aircraft	Example: IAS 16.37 e
			documentation	The amount of property, plant and equipment representing aircraft used in the entity's operations.	
ifrs-full	AircraftMember	member	label	Aircraft [member]	Example: IAS 16.37 e
			documentation	This member stands for a class of property, plant and equipment representing aircraft used in entity's operations. [Refer: Property, plant and equipment]	
ifrs-full	AirportLandingRightsMember	member	label	Airport landing rights [member]	Common practice: IAS 38.119
			documentation	This member stands for airport landing rights.	
ifrs-full	AllLevelsOfFairValueHierarchyMember	member [default]	label	All levels of fair value hierarchy [member]	Disclosure: IAS 19.142, Disclosure: IFRS 13.93 b
			documentation	This member stands for all levels of the fair value hierarchy. It also represents the standard value for the 'Levels of fair value hierarchy' axis if no other member is used.	
ifrs-full	AllOtherSegmentsMember	member	label	All other segments [member]	Disclosure: IFRS 15.115, Disclosure: IFRS 8.16
			documentation	This member stands for business activities and operating segments that are not reportable.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AllowanceAccountFor-CreditLossesOfFinancialAssets	X instant, credit	label	Allowance account for credit losses of financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.16
			documentation	The amount of an allowance account used to record impairments to financial assets due to credit losses. [Refer: Financial assets]	
			periodStartLabel	Allowance account for credit losses of financial assets at beginning of period	
			periodEndLabel	Allowance account for credit losses of financial assets at end of period	
ifrs-full	AllowanceForCreditLossesMember	member	label	Allowance for credit losses [member]	Common practice: IAS 12.81 g
			documentation	This member stands for an allowance account used to record impairments to financial assets due to credit losses.	
ifrs-full	AllTypesOfDepositoryReceiptsMember	member	label	All types of depository receipts [member]	Common practice: IAS 1.112 c
			documentation	This member stands for all types of depository receipts.	
ifrs-full	AllYearsOfInsurance-ClaimMember	member [default]	label	All years of insurance claim [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for all years of the insurance claims. It also represents the standard value for the ‘Years of insurance claim’ axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmortisationAssetsRecognisedFromCostsIncurred-ToObtainOrFulfilContracts-WithCustomers	X duration, debit	label	Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers	Disclosure: IFRS 15.128 b
			documentation	The amount of amortisation for assets recognised from the costs incurred to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers; Amortisation expense]	
ifrs-full	AmortisationDeferredAcquisitionCostsArisingFromInsuranceContracts	(X) duration, credit	label	Amortisation, deferred acquisition costs arising from insurance contracts	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG39 c
			documentation	The amount of amortisation of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts; Depreciation and amortisation expense; Types of insurance contracts [member]]	
			negatedLabel	Amortisation, deferred acquisition costs arising from insurance contracts	
ifrs-full	AmortisationExpense	X duration, debit	label	Amortisation expense	Common practice: IAS 1.112 c
			documentation	The amount of amortisation expense. Amortisation is the systematic allocation of depreciable amounts of intangible assets over their useful lives.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmortisationIntangibleAssetsOtherThanGoodwill	(X) duration	label	Amortisation, intangible assets other than goodwill	Disclosure: IAS 38.118 e (vi)
			documentation	The amount of amortisation of intangible assets other than goodwill. [Refer: Depreciation and amortisation expense; Intangible assets other than goodwill]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Amortisation, intangible assets other than goodwill	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmortisationMethodIntangibleAssetsOtherThanGoodwill	text	label	Amortisation method, intangible assets other than goodwill	Disclosure: IAS 38.118 b
			documentation	The amortisation method used for intangible assets other than goodwill with finite useful lives. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]	
ifrs-full	AmortisationOfGains-AndLossesArisingOnBuyingReinsurance	X duration, debit	label	Amortisation of losses (gains) arising on buying reinsurance	Disclosure: Expiry date 2023-01-01 IFRS 4.37 b (ii)
			documentation	The amount of amortisation of deferred losses (gains) arising from the purchase of reinsurance. [Refer: Depreciation and amortisation expense; Gains (losses) recognised in profit or loss on buying reinsurance]	
ifrs-full	AmortisationRateIntangibleAssetsOtherThanGoodwill	X.XX duration	label	Amortisation rate, intangible assets other than goodwill	Disclosure: IAS 38.118 a
			documentation	The amortisation rate used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	AmountByWhichFinancial-AssetsRelatedCreditDerivativesOrSimilarInstruments-MitigateMaximumExposureToCreditRisk	X instant	label	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	Disclosure: IFRS 7.9 b

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			documentation	The amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk [member]; Derivatives [member]; Maximum exposure to credit risk; Financial assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountByWhichLoansOr- ReceivablesRelatedCredit- DerivativesOrSimilarInstru- mentsMitigateMaximum- ExposureToCreditRisk	X instant	label	Amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk	Disclosure: Expiry date 2023-01-01 IFRS 7.9 b
			documentation	The amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk [member]; Maximum exposure to credit risk; Derivatives [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountByWhichRegulatoryDeferralAccountCreditBalanceHasBeenReducedBecauseItIsNoLongerFullyReversible	X instant, debit	label	Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	Disclosure: IFRS 14.36
			documentation	The amount by which a regulatory deferral account credit balance has been reduced because it is no longer fully reversible. [Refer: Regulatory deferral account credit balances]	
ifrs-full	AmountByWhichRegulatoryDeferralAccountDebitBalanceHasBeenReducedBecauseItIsNoLongerFullyRecoverable	X instant, credit	label	Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	Disclosure: IFRS 14.36
			documentation	The amount by which a regulatory deferral account debit balance has been reduced because it is no longer fully recoverable. [Refer: Regulatory deferral account debit balances]	
ifrs-full	AmountByWhichUnitsRecoverableAmountExceedsItsCarryingAmount	X instant, debit	label	Amount by which unit's recoverable amount exceeds its carrying amount	Disclosure: IAS 36.134 f (i), Disclosure: IAS 36.135 e (i)
			documentation	The amount by which a cash-generating unit's (group of units') recoverable amount exceeds its carrying amount. [Refer: Carrying amount [member]; Cash-generating units [member]]	
ifrs-full	AmountByWhichValueAssignedToKeyAssumption-MustChangeInOrderForUnitsRecoverableAmount-ToBeEqualToCarryingAmount	X.XX instant	label	Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	Disclosure: IAS 36.134 f (iii), Disclosure: IAS 36.135 e (iii)
			documentation	The amount by which value that has been assigned to a key assumption must change in order for a unit's recoverable amount to be equal to its carrying amount. [Refer: Carrying amount [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountIncurredByEntity-ForProvisionOfKeyManagementPersonnelServicesProvidedBySeparateManagementEntity	X duration, debit	label	Amount incurred by entity for provision of key management personnel services provided by separate management entity	Disclosure: IAS 24.18 A
			documentation	The amount incurred by the entity for provision of key management personnel services that are provided by a separate management entity. [Refer: Key management personnel of entity or parent [member]; Separate management entities [member]]	
ifrs-full	AmountOfReclassifications-OrChangesInPresentation	X duration	label	Amount of reclassifications or changes in presentation	Disclosure: IAS 1.41 b
			documentation	The amount that is reclassified when the entity changes classification or presentation in its financial statements.	
ifrs-full	AmountPresentedInOther-ComprehensiveIncomeRealisedAtDerecognition	X duration	label	Amount presented in other comprehensive income realised at derecognition of financial liability	Disclosure: IFRS 7.10 d
			documentation	The amount presented in other comprehensive income that was realised at derecognition of financial liabilities designated at fair value through profit or loss. [Refer: Other comprehensive income]	
ifrs-full	AmountReclassifiedFrom-ProfitOrLossToOtherComprehensiveIncomeApplying-OverlayApproach	X duration, debit	label	Amount reclassified from profit or loss to other comprehensive income applying overlay approach	Disclosure: Effective on first application of IFRS 9 IFRS 4.35D a
			documentation	The amount reclassified from profit or loss to other comprehensive income when applying the overlay approach, presented as a separate line item in profit or loss.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountReclassifiedFrom-ProfitOrLossToOtherComprehensiveIncomeApplying-OverlayApproachNewly-DesignatedFinancialAssets	X duration, debit	label	Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L f (i)
			documentation	The amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach.	
ifrs-full	AmountReclassified-ToOtherComprehensiveIncomeFromProfitOrLoss-ApplyingOverlayApproach-BeforeTax	X duration, credit	label	Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax	Disclosure: Effective on first application of IFRS 9 IFRS 4.35D b
			documentation	The amount recognised in other comprehensive income on reclassification from profit or loss when applying the overlay approach, before tax. [Refer: Other comprehensive income]	
ifrs-full	AmountReclassified-ToOtherComprehensiveIncomeFromProfitOrLoss-ApplyingOverlayApproach-NetOfTax	X duration, credit	label	Amount reclassified to other comprehensive income from profit or loss applying overlay approach, net of tax	Disclosure: Effective on first application of IFRS 9 IFRS 4.35D b
			documentation	The amount recognised in other comprehensive income on reclassification from profit or loss when applying the overlay approach, net of tax. [Refer: Other comprehensive income]	
ifrs-full	AmountRecognisedInOther-ComprehensiveIncome-AndAccumulatedInEquityRelatingToNoncurrent-AssetsOrDisposalGroupsHeldForSale	X instant, credit	label	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	Example: IFRS 5 -, Example: 12, Disclosure: IFRS 5.38
			documentation	The amount recognised in other comprehensive income and accumulated in equity, relating to non-current assets or disposal groups held for sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other reserves; Other comprehensive income; Disposal groups classified as held for sale [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountRecognisedInOther-ComprehensiveIncome-AndAccumulatedInEquityRelatingToNoncurrent-AssetsOrDisposalGroupsHeldForSaleMember	member	label	Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	Example: IFRS 5 -, Example: 12, Disclosure: IFRS 5.38
			documentation	This member stands for a component of equity resulting from amounts that are recognised in other comprehensive income and accumulated in equity that relate to non-current assets or disposal groups held for sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other comprehensive income]	
ifrs-full	AmountRecognisedInProfit-OrLossForReportingPeriod-ToReflectChangesInLease-PaymentsThatAriseFrom-RentConcessionsOccurring-AsDirectConsequenceOfCovid19Pandemic-ToWhichLesseeApplied-PracticalExpedientIn-Paragraph46AOfIFRS16	X duration, credit	label	Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16	Disclosure: IFRS 16.60 A b
			documentation	The amount recognised in profit or loss for the reporting period to reflect changes in lease payments that arise from rent concessions occurring as a direct consequence of the covid-19 pandemic, to which the lessee has applied the practical expedient in paragraph 46A of IFRS 16.	
			commentaryGuidance	A positive XBRL value should be used to indicate when the amount represents a change that reduces the lease payments.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountRemovedFromReserveOfCashFlowHedges-AndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhichFairValueHedgeAccountingIsApplied	(X) duration, debit	label	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	Disclosure: IFRS 7.24E a, Disclosure: IFRS 9.6.5.11 d (i)
			documentation	The amount removed from reserve of cash flow hedges and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of cash flow hedges]	
			negatedLabel	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	
ifrs-full	AmountRemovedFromReserveOfChangeInValueOfForeignCurrencyBasisSpreadsAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhichFairValueHedgeAccountingIsApplied	(X) duration, debit	label	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	Disclosure: IFRS 9.6.5.16
			documentation	The amount removed from reserve of change in value of foreign currency basis spreads and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of foreign currency basis spreads]	
			negatedLabel	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	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountRemovedFromReserveOfChangeInValueOfForwardElementsOfForwardContractsAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhichFairValueHedgeAccountingIsApplied	(X) duration, debit	label	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	Disclosure: IFRS 9.6.5.16
			documentation	The amount removed from reserve of change in value of forward elements of forward contracts and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of forward elements of forward contracts]	
			negatedLabel	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	
ifrs-full	AmountRemovedFromReserveOfChangeInValueOfTimeValueOfOptions-AndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhichFairValueHedgeAccountingIsApplied	(X) duration, debit	label	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	Disclosure: IFRS 9.6.5.15 b (i)
			documentation	The amount removed from reserve of change in value of time value of options and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of time value of options]	
			negatedLabel	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	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountReportedInProfit-OrLossApplyingIFRS9FinancialAssetsToWhichOverlayApproachIsApplied	X duration, debit	label	Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L d (i)
			documentation	The amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.	
ifrs-full	AmountsArisingFromInsuranceContractsAxis	axis	label	Amounts arising from insurance contracts [axis]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	AmountsIncurredDeferredAcquisitionCostsArisingFromInsuranceContracts	X duration, debit	label	Amounts incurred, deferred acquisition costs arising from insurance contracts	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG39 b
			documentation	The increase in deferred acquisition costs arising from insurance contracts resulting from amounts of those costs incurred. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	AmountsPayableOnDemandThatAriseFromContractsWithinScopeOfIFRS17	X instant, credit	label	Amounts payable on demand that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.132 c
			documentation	The amounts payable on demand that arise from contracts within the scope of IFRS 17.	
ifrs-full	AmountsPayableRelatedPartyTransactions	X instant, credit	label	Amounts payable, related party transactions	Disclosure: IAS 24.18 b, Disclosure: IAS 24.20
			documentation	The amounts payable resulting from related party transactions. [Refer: Related parties [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountsPayableToTransfereeInRespectOfTransferredAssets	X instant, credit	label	Other amounts payable to transferee in respect of transferred assets	Disclosure: IFRS 7.42E d
			documentation	The amounts payable to the transferee in respect of transferred financial assets other than the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets (for example, the strike price in an option agreement). [Refer: Financial assets]	
ifrs-full	AmountsReceivableRelatedPartyTransactions	X instant, debit	label	Amounts receivable, related party transactions	Disclosure: IAS 24.18 b, Disclosure: IAS 24.20
			documentation	The amounts receivable resulting from related party transactions. [Refer: Related parties [member]]	
ifrs-full	AmountsRecognisedAsOfAcquisitionDateForEachMajorClassOfAssetsAcquiredAndLiabilitiesAssumed-Abstract		label	Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	
ifrs-full	AmountsRecognisedForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination	X duration	label	Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Disclosure: IFRS 3.B64 1 (iii)
			documentation	The amounts recognised for transaction recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassificationOutOfFairValueThroughOtherComprehensiveIncomeMeasurementCategoryBeforeTax	(X) duration, debit	label	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	Disclosure: IFRS 9.5.6.5
			documentation	The amounts removed from equity and adjusted against the fair value of financial assets on reclassification out of the fair value through other comprehensive income measurement category, before tax. [Refer: Financial assets]	
			negatedLabel	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	
ifrs-full	AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassificationOutOfFairValueThroughOtherComprehensiveIncomeMeasurementCategoryNetOfTax	(X) duration, debit	label	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	Disclosure: IFRS 9.5.6.5
			documentation	The amounts removed from equity and adjusted against the fair value of financial assets on reclassification out of the fair value through other comprehensive income measurement category, net of tax. [Refer: Financial assets]	
			negatedLabel	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	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountsRemovedFromEquityAndIncludedInCarryingAmountOfNonfinancialAssetLiabilityWhoseAcquisitionOrIncurrenceWasHedgedHighlyProbableForecastTransactionBeforeTax	(X) duration, debit	label	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	Disclosure: Expiry date 2023-01-01 IFRS 7.23 e
			documentation	The amounts removed from equity and included in the initial cost or other carrying amount of a non-financial asset (liability) whose acquisition or incurrence was a hedged, highly probable forecast transaction, before tax. [Refer: Carrying amount [member]]	
			negatedLabel	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	
ifrs-full	AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssets	(X) instant, credit	label	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	Disclosure: IFRS 7.13C d
			documentation	The amounts that are subject to an enforceable master netting arrangement or similar agreement and that are not set off against financial assets. [Refer: Financial assets]	
			negatedTotalLabel	Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	
ifrs-full	AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssetsAbstract		label	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilities	(X) instant, debit	label	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	Disclosure: IFRS 7.13C d
			documentation	The amounts that are subject to an enforceable master netting arrangement or similar agreement and that are not set off against financial liabilities. [Refer: Financial liabilities]	
			negatedTotalLabel	Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	
ifrs-full	AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilitiesAbstract		label	Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]	
ifrs-full	AmountThatWouldHaveBeenReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachIfFinancialAssetsHadNotBeenDe-designated	X duration, debit	label	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	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L f (ii)
			documentation	The amount that would have been reclassified from profit or loss to other comprehensive income if financial assets had not been de-designated from the overlay approach.	
ifrs-full	AmountThatWouldHaveBeenReportedInProfitOrLossIfIAS39HadBeenAppliedFinancialAssetsToWhichOverlayApproachIsApplied	X duration, debit	label	Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L d (ii)

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			documentation	The amount that would have been reported in profit or loss for financial assets to which the overlay approach is applied if IAS 39 had been applied.	
ifrs-full	AnalysisOfAgeOfFinancialAssetsThatArePastDueButNotImpaired	text block	label	Analysis of age of financial assets that are past due but not impaired [text block]	Disclosure: Expiry date 2023-01-01 IFRS 7.37 a
			documentation	Analysis of the age of financial assets that are past due but not impaired. [Refer: Financial assets]	
ifrs-full	AnalysisOfCreditExposuresUsingExternalCreditGradingSystemExplanatory	text block	label	Analysis of credit exposures using external credit grading system [text block]	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG23 a
			documentation	The disclosure of an analysis of credit exposures using an external credit grading system. [Refer: Credit exposure; External credit grades [member]]	
ifrs-full	AnalysisOfCreditExposuresUsingInternalCreditGradingSystemExplanatory	text block	label	Analysis of credit exposures using internal credit grading system [text block]	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG23 a
			documentation	The disclosure of an analysis of credit exposures using an internal credit grading system. [Refer: Credit exposure; Internal credit grades [member]]	
ifrs-full	AnalysisOfFinancialAssetsThatAreIndividuallyDeterminedToBeImpaired	text block	label	Analysis of financial assets that are individually determined to be impaired [text block]	Disclosure: Expiry date 2023-01-01 IFRS 7.37 b
			documentation	Analysis of financial assets that are individually determined to be impaired, including the factors that the entity considered when determining that they are impaired. [Refer: Financial assets]	
ifrs-full	AnalysisOfIncomeAndExpenseAbstract		label	Analysis of income and expense [abstract]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AnnouncementOfPlanTo-DiscontinueOperation-Member	member	label	Announcement of plan to discontinue operation [member]	Example: IAS 10.22 b
			documentation	This member stands for the announcement of a plan to discontinue an operation.	
ifrs-full	AnnouncingOrCommencingImplementationOfMajor-RestructuringMember	member	label	Announcing or commencing implementation of major restructuring [member]	Example: IAS 10.22 e
			documentation	This member stands for announcing or commencing implementation of major restructuring.	
ifrs-full	AnnualImprovements201820AmendmentsToIAS41Member	member	label	Annual Improvements 2018-20 Amendments to IAS 41 [member]	Disclosure: Expiry date 2024-01-01 IAS 41.65
			documentation	This member stands for Amendments to IAS 41 issued as part of Annual Improvements to IFRS Standards 2018-20 in May 2020. Subject of the amendment is Taxation in Fair Value Measurements.	
ifrs-full	AnnualImprovements201820AmendmentsToIFRS1Member	member	label	Annual Improvements 2018-20 Amendments to IFRS 1 [member]	Disclosure: Expiry date 2024-01-01 IFRS 1.39AG
			documentation	This member stands for Amendments to IFRS 1 issued as part of Annual Improvements to IFRS Standards 2018-20 in May 2020. Subject of the amendment is Subsidiary as a First-time Adopter.	
ifrs-full	AnnualImprovements201820AmendmentsToIFRS9Member	member	label	Annual Improvements 2018-20 Amendments to IFRS 9 [member]	Disclosure: Expiry date 2024-01-01 IFRS 9.7.1.9
			documentation	This member stands for Amendments to IFRS 9 issued as part of Annual Improvements to IFRS Standards 2018-20 in May 2020. Subject of the amendment is Fees in the '10 per cent' Test for Derecognition of Financial Liabilities.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AnnualImprovement-sToIFRS-Standards201820Member	member	label	Annual Improvements to IFRS Standards 2018-20 [member]	Disclosure: Expiry date 2024-01-01 IAS 41.65, Disclosure: Expiry date 2024-01-01 IFRS 1.39AG, Disclosure: Expiry date 2024-01-01 IFRS 9.7.1.9
			documentation	This member stands for Annual Improvements to IFRS Standards 2018-20 issued in May 2020.	
ifrs-full	ApplicableTaxRate	X.XX duration	label	Applicable tax rate	Disclosure: IAS 12.81 c (ii)
			documentation	The applicable income tax rate.	
ifrs-full	AreaOfLandUsedForAgriculture	area	label	Area of land used for agriculture	Common practice: IAS 41.46 b (i)
			documentation	The area of land used for agriculture by the entity.	
ifrs-full	AssetbackedDebtInstrumentsHeld	X instant, debit	label	Asset-backed debt instruments held	Common practice: IAS 1.112 c
			documentation	The amount of debt instruments held that are backed by underlying assets. [Refer: Debt instruments held]	
ifrs-full	AssetbackedFinancingsMember	member	label	Asset-backed financings [member]	Example: IFRS 12.B23 b
			documentation	This member stands for asset-backed financings.	
ifrs-full	AssetbackedSecuritiesAmountContributedToFairValueOfPlanAssets	X instant, debit	label	Asset-backed securities, amount contributed to fair value of plan assets	Example: IAS 19.142 g
			documentation	The amount securities that are backed by underlying assets contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AssetbackedSecuritiesPercentageContributedToFairValueOfPlanAssets	X.XX instant	label	Asset-backed securities, percentage contributed to fair value of plan assets	Common practice: IAS 19.142 g
			documentation	The percentage securities that are backed by underlying assets contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Asset-backed securities, amount contributed to fair value of plan assets]	
ifrs-full	AssetRecognisedForExpectedReimbursementContingentLiabilitiesInBusinessCombination	X instant, debit	label	Asset recognised for expected reimbursement, contingent liabilities in business combination	Disclosure: IFRS 3.B64 j, Disclosure: IFRS 3.B67 c
			documentation	The amount of assets that have been recognised for the expected reimbursement of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Expected reimbursement, contingent liabilities in business combination; Business combinations [member]]	
ifrs-full	AssetRecognisedForExpectedReimbursementOtherProvisions	X instant, debit	label	Asset recognised for expected reimbursement, other provisions	Disclosure: IAS 37.85 c
			documentation	The amount of assets that have been recognised for the expected reimbursement of other provisions. [Refer: Expected reimbursement, other provisions; Other provisions]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	Assets	X instant, debit	label	Assets	Disclosure: IAS 1.55, Disclosure: IFRS 13.93 a, Disclosure: IFRS 13.93 b, Disclosure: IFRS 13.93 e, Disclosure: IFRS 8.23, Disclosure: IFRS 8.28 c
			documentation	The amount of a present economic resource controlled by the entity as a result of past events. Economic resource is a right that has the potential to produce economic benefits.	
			totalLabel	Total assets	
			periodStartLabel	Assets at beginning of period	
			periodEndLabel	Assets at end of period	
ifrs-full	AssetsAbstract		label	Assets [abstract]	
ifrs-full	AssetsAndLiabilitiesAxis	axis	label	Assets and liabilities [axis]	Disclosure: IAS 1.125
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	AssetsAndLiabilitiesClassifiedAsHeldForSaleAxis	axis	label	Assets and liabilities classified as held for sale [axis]	Disclosure: IFRS 5.38
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	AssetsAndLiabilitiesClassifiedAsHeldForSaleMember	member	label	Assets and liabilities classified as held for sale [member]	Disclosure: IFRS 5.38
			documentation	This member stands for assets and liabilities that are classified as held for sale. [Refer: Non-current assets held for sale [member]; Liabilities included in disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AssetsAndLiabilitiesMember	member [default]	label	Assets and liabilities [member]	Disclosure: IAS 1.125
			documentation	This member stands for assets and liabilities. It also represents the standard value for the 'Assets and liabilities' axis if no other member is used. [Refer: Assets; Liabilities]	
ifrs-full	AssetsAndLiabilitiesNotClassifiedAsHeldForSaleMember	member [default]	label	Assets and liabilities not classified as held for sale [member]	Disclosure: IFRS 5.38
			documentation	This member stands for assets and liabilities that are not classified as held for sale. It also represents the standard value for the 'Assets and liabilities classified as held for sale' axis if no other member is used. [Refer: Non-current assets held for sale [member]; Liabilities included in disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	
ifrs-full	AssetsAndRegulatoryDeferralAccountDebitBalances	X instant, debit	label	Assets and regulatory deferral account debit balances	Disclosure: IFRS 14.21
			documentation	The amount of assets and regulatory deferral account debit balances. [Refer: Assets; Regulatory deferral account debit balances]	
ifrs-full	AssetsArisingFromExplorationForAndEvaluationOfMineralResources	X instant, debit	label	Assets arising from exploration for and evaluation of mineral resources	Disclosure: IFRS 6.24 b
			documentation	The amount of assets arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AssetsArisingFromInsuranceContracts	X instant, debit	label	Assets arising from insurance contracts	Disclosure: Expiry date 2023-01-01 IFRS 4.37 b
			documentation	The amount of recognised assets arising from insurance contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	AssetsForInsuranceAcquisitionCashFlows	X duration, debit	label	Assets for insurance acquisition cash flows	Disclosure: Effective 2023-01-01 IFRS 17.105 A, Disclosure: Effective 2023-01-01 IFRS 17.109 A
			documentation	The amount of insurance acquisition cash flows that are assets, recognised for insurance acquisition cash flows paid (or insurance acquisition cash flows for which a liability has been recognised applying another IFRS Standard) before the related group of insurance contracts is recognised. Insurance acquisition cash flows are cash flows arising from the costs of selling, underwriting and starting a group of insurance contracts (issued or expected to be issued) that are directly attributable to the portfolio of insurance contracts to which the group belongs. Such cash flows include cash flows that are not directly attributable to individual contracts or groups of insurance contracts within the portfolio. [Refer: Assets; Insurance contracts [member]]	
			periodStartLabel	Assets for insurance acquisition cash flows at beginning of period	
			periodEndLabel	Assets for insurance acquisition cash flows at end of period	
ifrs-full	AssetsHeldAsCollateralPermittedToBeSoldOrRepledgedAtFairValue	X instant, debit	label	Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	Disclosure: IFRS 7.15 a
			documentation	The fair value of collateral held that is permitted to be sold or repledged in the absence of default by the owner of the collateral. [Refer: At fair value [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AssetsHeldToHedgeLiabilitiesArisingFromFinancing-ActivitiesMember	member	label	Assets held to hedge liabilities arising from financing activities [member]	Example: IAS 7 – C Reconciliation of liabilities arising from financing activities, Example: IAS 7.44C
			documentation	This member stands for assets held to hedge liabilities arising from financing activities. [Refer: Assets; Liabilities arising from financing activities]	
ifrs-full	AssetsLessCurrentLiabilities	X instant, debit	label	Assets less current liabilities	Common practice: IAS 1.55
			documentation	The amount of assets less the amount of current liabilities.	
			netLabel	Assets less current liabilities	
ifrs-full	AssetsLessCurrentLiabilitiesAbstract		label	Assets less current liabilities [abstract]	
ifrs-full	AssetsLiabilitiesOfBenefitPlan	X instant, credit	label	Assets (liabilities) of benefit plan	Disclosure: IAS 26.35 a
			documentation	The amount of assets of a retirement benefit plan less liabilities other than the actuarial present value of promised retirement benefits.	
			periodStartLabel	Net assets available for benefits at beginning of period	
			periodEndLabel	Net assets available for benefits at end of period	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AssetsObtained	X instant, debit	label	Assets obtained by taking possession of collateral or calling on other credit enhancements	Disclosure: IFRS 7.38 a
			documentation	The amount of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees). [Refer: Guarantees [member]]	
ifrs-full	AssetsOfBenefitPlan	X instant, debit	label	Assets of benefit plan	Disclosure: IAS 26.35 a (i)
			documentation	The amount of assets held by retirement benefit plans. [Refer: Defined benefit plans [member]]	
ifrs-full	AssetsOtherThanCashOrCashEquivalentsInSubsidiaryOrBusinessesAcquiredOrDisposed2013	X duration, debit	label	Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	Disclosure: IAS 7.40 d
			documentation	The amount of assets, other than cash or cash equivalents, in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]	
ifrs-full	AssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers	X instant, debit	label	Assets recognised from costs to obtain or fulfil contracts with customers	Disclosure: IFRS 15.128 a
			documentation	The amount of assets recognised from the costs to obtain or fulfil contracts with customers. The costs to obtain a contract with a customer are the incremental costs of obtaining the contract that the entity would not have incurred if the contract had not been obtained. The costs to fulfil a contract with a customer are the costs that relate directly to a contract or to an anticipated contract that the entity can specifically identify.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AssetsRecognisedInEntitys-FinancialStatementsInRelationToStructuredEntities	X instant, debit	label	Assets recognised in entity's financial statements in relation to structured entities	Disclosure: IFRS 12.29 a
			documentation	The amount of assets recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Assets; Unconsolidated structured entities [member]]	
ifrs-full	AssetsSoldOrRepledged-AsCollateralAtFairValue	X instant, debit	label	Collateral sold or repledged in absence of default by owner of collateral, at fair value	Disclosure: IFRS 7.15 b
			documentation	The fair value of collateral sold or repledged that was permitted to be sold or repledged in the absence of default by the owner of the collateral. [Refer: At fair value [member]]	
ifrs-full	AssetsThatEntityContinuesToRecognise	X instant, debit	label	Assets that entity continues to recognise	Disclosure: IFRS 7.42D e
			documentation	The amount of transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]	
ifrs-full	AssetsThatEntityContinuesToRecogniseToExtentOf-ContinuingInvolvement	X instant, debit	label	Assets that entity continues to recognise to extent of continuing involvement	Disclosure: IFRS 7.42D f
			documentation	The amount of transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AssetsToWhichSignificantRestrictionsApply	X instant, debit	label	Assets to which significant restrictions apply	Disclosure: IFRS 12.13 c
			documentation	The amount in the consolidated financial statements of the assets of the group to which significant restrictions (for example, statutory, contractual and regulatory restrictions) apply on the entity's ability to access or use the assets.	
ifrs-full	AssetsTransferredToStructuredEntitiesAtTime-OfTransfer	X duration, credit	label	Assets transferred to structured entities, at time of transfer	Disclosure: IFRS 12.27 c
			documentation	The amount, at the time of transfer, of all assets transferred to structured entities. [Refer: Unconsolidated structured entities [member]]	
ifrs-full	AssetsUnderInsuranceContractsAndReinsuranceContractsIssued	X instant, debit	label	Assets under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IAS 1.55, Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG20 b
			documentation	The amount of assets under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]	
ifrs-full	AssetsUnderReinsuranceCeded	X instant, debit	label	Assets under reinsurance ceded	Example: Expiry date 2023-01-01 IAS 1.55, Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG20 c
			documentation	The amount of assets under reinsurance contracts in which the entity is the policyholder.	
ifrs-full	AssetsWithSignificantRiskOfMaterialAdjustments-WithinNextFinancialYear	X instant, debit	label	Assets with significant risk of material adjustments within next financial year	Disclosure: IAS 1.125 b
			documentation	The amount of assets subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those assets within the next financial year.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AssociatedLiabilitiesThatEntityContinuesToRecognise	X instant, credit	label	Associated liabilities that entity continues to recognise	Disclosure: IFRS 7.42D e
			documentation	The amount of liabilities associated with transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]	
ifrs-full	AssociatedLiabilitiesThatEntityContinuesToRecogniseToExtentOfContinuingInvolvement	X instant, credit	label	Associated liabilities that entity continues to recognise to extent of continuing involvement	Disclosure: IFRS 7.42D f
			documentation	The amount of liabilities associated with transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]	
ifrs-full	AssociatesMember	member	label	Associates [member]	Disclosure: IAS 24.19 d, Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 d, Disclosure: Expiry date 2023-01-01 IFRS 4.39 J a, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M a
			documentation	This member stands for the entities over which the investor has significant influence.	
ifrs-full	AtCostMember	member	label	At cost [member]	Disclosure: IAS 40.32 A, Disclosure: IAS 41.50, Disclosure: IAS 41.55
			documentation	This member stands for measurement based on cost. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction, or, when applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other IFRSs.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AtCostOrInAccordance-WithIFRS16WithinFair-ValueModelMember	member	label	At cost or in accordance with IFRS 16 within fair value model [member]	Disclosure: IAS 40.78
			documentation	This member stands for measurement based on cost or IFRS 16 when the fair value model is generally used by the entity to measure a class of assets. [Refer: At cost [member]]	
ifrs-full	AtFairValueMember	member	label	At fair value [member]	Disclosure: IAS 40.32 A, Disclosure: IAS 41.50, Disclosure: IFRS 13.93 a
			documentation	This member stands for measurement based on fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.	
ifrs-full	AttributionOfExpensesBy-NatureToTheirFunctionAxis	axis	label	Attribution of expenses by nature to their function [axis]	Common practice: IAS 1.104, Common practice: IAS 1.112 c
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
			commentaryGuidance	The element name and standard label of any extension member of this axis should be aligned with the element name and label of an equivalent IFRS Taxonomy line item when such a line item exists. The only difference is that the name and labels of extension members include the term 'member' whereas the name and labels of line items do not include this term.	
ifrs-full	AuditorsRemuneration	X duration, debit	label	Auditor's remuneration	Common practice: IAS 1.112 c
			documentation	The amount of fees paid or payable to the entity's auditors.	
			totalLabel	Total auditor's remuneration	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AuditorsRemuneration-Abstract		label	Auditor's remuneration [abstract]	
ifrs-full	AuditorsRemunerationFor-AuditServices	X duration, debit	label	Auditor's remuneration for audit services	Common practice: IAS 1.112 c
			documentation	The amount of fees paid or payable to the entity's auditors for auditing services.	
ifrs-full	AuditorsRemunerationFor-OtherServices	X duration, debit	label	Auditor's remuneration for other services	Common practice: IAS 1.112 c
			documentation	The amount of fees paid or payable to the entity's auditors for services that the entity does not separately disclose in the same statement or note.	
ifrs-full	AuditorsRemunerationFor-TaxServices	X duration, debit	label	Auditor's remuneration for tax services	Common practice: IAS 1.112 c
			documentation	The amount of fees paid or payable to the entity's auditors for tax services.	
ifrs-full	AuthorisedCapitalCommitmentsButNotContractedFor	X instant, credit	label	Authorised capital commitments but not contracted for	Common practice: IAS 1.112 c
			documentation	The amount of capital commitments that have been authorised by the entity, but for which the entity has not entered into a contract. [Refer: Capital commitments]	
ifrs-full	AvailableforsaleFinancial-AssetsAbstract		label	Available-for-sale financial assets [abstract]	
ifrs-full	AverageEffectiveTaxRate	X.XX duration	label	Average effective tax rate	Disclosure: IAS 12.81 c (ii)
			documentation	The tax expense (income) divided by the accounting profit. [Refer: Accounting profit]	
			totalLabel	Total average effective tax rate	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	AverageForeignExchangeRate	X.XX duration	label	Average foreign exchange rate	Common practice: IAS 1.112 c
			documentation	The average exchange rate used by the entity. Exchange rate is the ratio of exchange for two currencies.	
ifrs-full	AverageNumberOfEmployees	X.XX duration	label	Average number of employees	Common practice: IAS 1.112 c
			documentation	The average number of personnel employed by the entity during a period.	
ifrs-full	AveragePriceOfHedgingInstrument	X.XX instant	label	Average price of hedging instrument	Disclosure: IFRS 7.23B b
			documentation	The average price of a hedging instrument. [Refer: Hedging instruments [member]]	
ifrs-full	AverageRateOfHedgingInstrument	X.XX instant	label	Average rate of hedging instrument	Disclosure: IFRS 7.23B b
			documentation	The average rate of a hedging instrument. [Refer: Hedging instruments [member]]	
ifrs-full	BalancesOnCurrentAccountsFromCustomers	X instant, credit	label	Balances on current accounts from customers	Common practice: IAS 1.112 c
			documentation	The amount of balances in customers' current accounts held by the entity.	
ifrs-full	BalancesOnDemandDepositsFromCustomers	X instant, credit	label	Balances on demand deposits from customers	Common practice: IAS 1.112 c
			documentation	The amount of balances in customers' demand deposits held by the entity.	
ifrs-full	BalancesOnOtherDepositsFromCustomers	X instant, credit	label	Balances on other deposits from customers	Common practice: IAS 1.112 c
			documentation	The amount of balances in customers' deposit accounts held by the entity that the entity does not separately disclose in the same statement or note.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BalancesOnTermDeposits-FromCustomers	X instant, credit	label	Balances on term deposits from customers	Common practice: IAS 1.112 c
			documentation	The amount of balances in customers' term deposits held by the entity.	
ifrs-full	BalancesWithBanks	X instant, debit	label	Balances with banks	Common practice: IAS 7.45
			documentation	The amount of cash balances held at banks.	
ifrs-full	BankAcceptanceAssets	X instant, debit	label	Bank acceptance assets	Common practice: IAS 1.55
			documentation	The amount of bank acceptances recognised as assets.	
ifrs-full	BankAcceptanceLiabilities	X instant, credit	label	Bank acceptance liabilities	Common practice: IAS 1.55
			documentation	The amount of bank acceptances recognised as liabilities.	
ifrs-full	BankAndSimilarCharges	X duration, debit	label	Bank and similar charges	Common practice: IAS 1.112 c
			documentation	The amount of bank and similar charges recognised by the entity as an expense.	
ifrs-full	BankBalancesAtCentral-BanksOtherThanMandatoryReserveDeposits	X instant, debit	label	Bank balances at central banks other than mandatory reserve deposits	Common practice: IAS 1.112 c
			documentation	The amount of bank balances held at central banks other than mandatory reserve deposits. [Refer: Mandatory reserve deposits at central banks]	
ifrs-full	BankBorrowingsUndiscountedCashFlows	X instant, credit	label	Bank borrowings, undiscounted cash flows	Example: IFRS 7.B11D, Example: IFRS 7.IG31A
			documentation	The amount of contractual undiscounted cash flows in relation to bank borrowings. [Refer: Borrowings]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BankDebtInstrumentsHeld	X instant, debit	label	Bank debt instruments held	Common practice: IAS 1.112 c
			documentation	The amount of debt instruments held by the entity that were issued by a bank. [Refer: Debt instruments held]	
ifrs-full	BankingArrangementsClassifiedAsCashEquivalents	X instant, debit	label	Other banking arrangements, classified as cash equivalents	Common practice: IAS 7.45
			documentation	A classification of cash equivalents representing banking arrangements that the entity does not separately disclose in the same statement or note. [Refer: Cash equivalents]	
ifrs-full	BankOverdraftsClassified-AsCashEquivalents	(X) instant, credit	label	Bank overdrafts	Common practice: IAS 7.45
			documentation	The amount that has been withdrawn from an account in excess of existing cash balances. This is considered a short-term extension of credit by the bank. [Refer: Cash and cash equivalents]	
			negatedLabel	Bank overdrafts	
ifrs-full	BasicEarningsLossPerInstrumentFromContinuing-OperationsParticipating-EquityInstrumentsOtherThanOrdinaryShares	X.XX duration	label	Basic earnings (loss) per instrument from continuing operations, participating equity instruments other than ordinary shares	Common practice: IAS 33.A14
			documentation	Basic earnings (loss) per instrument from continuing operations for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Basic earnings (loss) per instrument, participating equity instruments other than ordinary shares; Continuing operations [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BasicEarningsLossPerInstrumentFromDiscontinuedOperationsParticipatingEquityInstrumentsOtherThanOrdinaryShares	X.XX duration	label	Basic earnings (loss) per instrument from discontinued operations, participating equity instruments other than ordinary shares	Common practice: IAS 33.A14
			documentation	Basic earnings (loss) per instrument from discontinued operations for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Basic earnings (loss) per instrument, participating equity instruments other than ordinary shares; Discontinued operations [member]]	
ifrs-full	BasicEarningsLossPerInstrumentParticipatingEquityInstrumentsOtherThanOrdinaryShares	X.XX duration	label	Basic earnings (loss) per instrument, participating equity instruments other than ordinary shares	Common practice: IAS 33.A14
			documentation	Basic earnings (loss) per share for an equity instrument that participates in profit with ordinary shares according to a predetermined formula.	
			totalLabel	Total basic earnings (loss) per instrument, participating equity instruments other than ordinary shares	
ifrs-full	BasicEarningsLossPerShare	X.XX duration	label	Basic earnings (loss) per share	Disclosure: IAS 33.66, Disclosure: IAS 33.67
			documentation	The amount of profit (loss) attributable to ordinary equity holders of the parent entity (the numerator) divided by the weighted average number of ordinary shares outstanding during the period (the denominator).	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Diluted earnings (loss) per share' when: (a) basic and diluted earnings per share are equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	
			totalLabel	Total basic earnings (loss) per share	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BasicEarningsLossPerShare-FromContinuingOperations	X.XX duration	label	Basic earnings (loss) per share from continuing operations	Disclosure: IAS 33.66, Disclosure: IAS 33.67
			documentation	Basic earnings (loss) per share from continuing operations. [Refer: Basic earnings (loss) per share; Continuing operations [member]]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Diluted earnings (loss) per share from continuing operations' when: (a) basic and diluted earnings per share are equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	
ifrs-full	BasicEarningsLossPerShare-FromContinuingOperations-IncludingNetMovementIn-RegulatoryDeferralAccount-BalancesAndNetMovemen-tInRelatedDeferredTax	X.XX duration	label	Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Disclosure: IAS 33.67, Disclosure: IFRS 14.26
			documentation	Basic earnings (loss) per share from continuing operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Continuing operations [member]]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax' when: (a) basic and diluted earnings per share equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BasicEarningsLossPerShare-FromDiscontinuedOperations	X.XX duration	label	Basic earnings (loss) per share from discontinued operations	Disclosure: IAS 33.67, Disclosure: IAS 33.68
			documentation	Basic earnings (loss) per share from discontinued operations. [Refer: Basic earnings (loss) per share; Discontinued operations [member]]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Diluted earnings (loss) per share from discontinued operations' when: (a) basic and diluted earnings per share are equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	
ifrs-full	BasicEarningsLossPerShare-FromDiscontinuedOperationsIncludingNetMovementInRegulatoryDeferral-AccountBalancesAndNet-MovementInRelatedDeferredTax	X.XX duration	label	Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Disclosure: IAS 33.67, Disclosure: IFRS 14.26
			documentation	Basic earnings (loss) per share from discontinued operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Discontinued operations [member]]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax' when: (a) basic and diluted earnings per share equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BasicEarningsLossPerShare-IncludingNetMovementIn-RegulatoryDeferralAccount-BalancesAndNetMovemen-tInRelatedDeferredTax	X.XX duration	label	Basic earnings (loss) per share, including net movement in regu-latory deferral account balances and net movement in related deferred tax	Disclosure: IAS 33.67, Disclosure: IFRS 14.26
			documentation	Basic earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax' when: (a) basic and diluted earnings per share equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	
ifrs-full	BasicEarningsPerShareAb-stract		label	Basic earnings per share [abstract]	
ifrs-full	BasisForAttributingReve-nuesFromExternalCustom-ersToIndividualCountries	text	label	Description of basis for attributing revenues from external customers to individual countries	Disclosure: IFRS 8.33 a
			documentation	The description of the basis for attributing revenues from external customers to individual countries. [Refer: Revenue]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BearerBiological-AssetsMember	member	label	Bearer biological assets [member]	Example: IAS 41.43
			documentation	This member stands for bearer biological assets. Bearer biological assets are those other than consumable biological assets. [Refer: Biological assets; Consumable biological assets [member]]	
ifrs-full	BearerPlants	X instant, debit	label	Bearer plants	Example: IAS 16.37 i
			documentation	The amount of property, plant and equipment representing bearer plants. Bearer plant is a living plant that (a) is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales. [Refer: Property, plant and equipment]	
ifrs-full	BearerPlantsMember	member	label	Bearer plants [member]	Example: IAS 16.37 i
			documentation	This member stands for a class of property, plant and equipment representing bearer plants. Bearer plant is a living plant that (a) is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales. [Refer: Property, plant and equipment]	
ifrs-full	BenefitsPaidOrPayable	(X) duration, debit	label	Benefits paid or payable	Disclosure: IAS 26.35 b (v)
			documentation	The amount of benefits paid or payable for retirement benefit plans.	
			negatedLabel	Benefits paid or payable	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BestEstimateAtAcquisition-DateOfContractualCash-FlowsNotExpectedToBe-CollectedForAcquired-Receivables	X instant, debit	label	Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	Disclosure: IFRS 3.B64 h (iii)
			documentation	The best estimate at acquisition date of contractual cash flows not expected to be collected for receivables acquired in business combinations. [Refer: Business combinations [member]]	
ifrs-full	BiologicalAssets	X instant, debit	label	Biological assets	Disclosure: IAS 1.54 f, Example: IAS 41.43, Disclosure: IAS 41.50
			documentation	The amount of living animals or plants recognised as assets.	
			periodStartLabel	Biological assets at beginning of period	
			periodEndLabel	Biological assets at end of period	
ifrs-full	BiologicalAssetsAgeMember	member [default]	label	Biological assets, age [member]	Example: IAS 41.43
			documentation	This member stands for all biological assets when disaggregated by age. It also represents the standard value for the 'Biological assets by age' axis if no other member is used. [Refer: Biological assets]	
ifrs-full	BiologicalAssetsAxis	axis	label	Biological assets [axis]	Common practice: IAS 41.50
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BiologicalAssetsByAgeAxis	axis	label	Biological assets by age [axis]	Example: IAS 41.43
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	BiologicalAssetsBy-GroupAxis	axis	label	Biological assets by group [axis]	Disclosure: IAS 41.41
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	BiologicalAssetsBy-TypeAxis	axis	label	Biological assets by type [axis]	Example: IAS 41.43
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	BiologicalAssetsGroup-Member	member [default]	label	Biological assets, group [member]	Disclosure: IAS 41.41
			documentation	This member stands for all biological assets when disaggregated by group. It also represents the standard value for the 'Biological assets by group' axis if no other member is used. [Refer: Biological assets]	
ifrs-full	BiologicalAssetsMember	member [default]	label	Biological assets [member]	Common practice: IAS 41.50
			documentation	This member stands for living animals or plants. It also represents the standard value for the 'Biological assets' axis if no other member is used.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BiologicalAssetsPledged-AsSecurityForLiabilities	X instant, debit	label	Biological assets pledged as security for liabilities	Disclosure: IAS 41.49 a
			documentation	The amount of biological assets pledged as security for liabilities. [Refer: Biological assets]	
ifrs-full	BiologicalAssetsTypeMember	member [default]	label	Biological assets, type [member]	Example: IAS 41.43
			documentation	This member stands for all biological assets when disaggregated by type. It also represents the standard value for the 'Biological assets by type' axis if no other member is used. [Refer: Biological assets]	
ifrs-full	BiologicalAssetsWhoseTitleIsRestricted	X instant, debit	label	Biological assets whose title is restricted	Disclosure: IAS 41.49 a
			documentation	The amount of biological assets whose title is restricted. [Refer: Biological assets]	
ifrs-full	BondsIssued	X instant, credit	label	Bonds issued	Common practice: IAS 1.112 c
			documentation	The amount of bonds issued by the entity.	
ifrs-full	BondsIssuedUndiscounted-CashFlows	X instant, credit	label	Bonds issued, undiscounted cash flows	Example: IFRS 7.B11D, Example: IFRS 7.IG31A
			documentation	The amount of contractual undiscounted cash flows in relation to bonds issued. [Refer: Bonds issued]	
ifrs-full	BorrowingCostsAbstract		label	Borrowing costs [abstract]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BorrowingCostsCapitalised	X duration	label	Borrowing costs capitalised	Disclosure: IAS 23.26 a
			documentation	The amount of interest and other costs that an entity incurs in connection with the borrowing of funds that are directly attributable to the acquisition, construction or production of a qualifying asset and which form part of the cost of that asset.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BorrowingCostsIncurred	X duration	label	Borrowing costs incurred	Common practice: IAS 1.112 c
			documentation	The amount of interest and other costs that an entity incurs in connection with the borrowing of funds.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			totalLabel	Total borrowing costs incurred	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BorrowingCostsRecognisedAsExpense	X duration, debit	label	Borrowing costs recognised as expense	Common practice: IAS 1.112 c
			documentation	The amount of interest and other costs that an entity incurs in connection with the borrowing of funds that are recognised as an expense.	
ifrs-full	Borrowings	X instant, credit	label	Borrowings	Common practice: IAS 1.55
			documentation	The amount of outstanding funds that the entity is obligated to repay.	
			totalLabel	Total borrowings	
ifrs-full	BorrowingsAbstract		label	Borrowings [abstract]	
ifrs-full	BorrowingsAdjustmentToInterestRateBasis	X.XX instant	label	Borrowings, adjustment to interest rate basis	Common practice: IFRS 7.7
			documentation	The adjustment to the basis (reference rate) used for calculation of the interest rate on borrowings. [Refer: Borrowings]	
ifrs-full	BorrowingsByNameAxis	axis	label	Borrowings by name [axis]	Common practice: IFRS 7.7
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	BorrowingsByNameMember	member [default]	label	Borrowings by name [member]	Common practice: IFRS 7.7
			documentation	This member stands for all borrowings when disaggregated by name. It also represents the standard value for the 'Borrowings by name' axis if no other member is used. [Refer: Borrowings]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BorrowingsByTypeAbstract		label	Borrowings, by type [abstract]	
ifrs-full	BorrowingsInterestRate	X.XX instant	label	Borrowings, interest rate	Common practice: IFRS 7.7
			documentation	The interest rate on borrowings. [Refer: Borrowings]	
ifrs-full	BorrowingsInterestRateBasis	text	label	Borrowings, interest rate basis	Common practice: IFRS 7.7
			documentation	The basis (reference rate) used for calculation of the interest rate on borrowings. [Refer: Borrowings]	
ifrs-full	BorrowingsMaturity	text	label	Borrowings, maturity	Common practice: IFRS 7.7
			documentation	The maturity of borrowings. [Refer: Borrowings]	
ifrs-full	BorrowingsOriginalCurrency	text	label	Borrowings, original currency	Common practice: IFRS 7.7
			documentation	The currency in which the borrowings are denominated. [Refer: Borrowings]	
ifrs-full	BorrowingsRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Borrowings recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for borrowings assumed in a business combination. [Refer: Borrowings; Business combinations [member]]	
			negatedLabel	Borrowings recognised as of acquisition date	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BottomOfRangeMember	member	label	Bottom of range [member]	Example: IFRS 13.B6, Example: IFRS 13.IE63, Disclosure: IFRS 14.33 b, Disclosure: Effective 2023-01-01 IFRS 17.120, Disclosure: IFRS 2.45 d, Common practice: IFRS 7.7
			documentation	This member stands for the bottom of a range.	
ifrs-full	BrandNames	X instant, debit	label	Brand names	Example: IAS 38.119 a
			documentation	The amount of intangible assets representing rights to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise. [Refer: Intangible assets other than goodwill]	
ifrs-full	BrandNamesMember	member	label	Brand names [member]	Example: IAS 38.119 a
			documentation	This member stands for a class of intangible assets representing rights to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise. [Refer: Intangible assets other than goodwill]	
ifrs-full	BroadcastingRightsMember	member	label	Broadcasting rights [member]	Common practice: IAS 38.119
			documentation	This member stands for broadcasting rights.	
ifrs-full	BrokerageFeeExpense	(X) duration, debit	label	Brokerage fee expense	Common practice: IAS 1.112 c
			documentation	The amount of expense recognised for brokerage fees charged to the entity.	
			negatedLabel	Brokerage fee expense	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	BrokerageFeeIncome	X duration, credit	label	Brokerage fee income	Common practice: IAS 1.112 c
			documentation	The amount of income recognised for brokerage fees charged by the entity.	
ifrs-full	Buildings	X instant, debit	label	Buildings	Common practice: IAS 16.37
			documentation	The amount of property, plant and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]	
ifrs-full	BuildingsMember	member	label	Buildings [member]	Common practice: IAS 16.37
			documentation	This member stands for a class of plant, property and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]	
ifrs-full	BusinessCombinationsAxis	axis	label	Business combinations [axis]	Disclosure: IFRS 3.B64
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	BusinessCombinationsMember	member	label	Business combinations [member]	Disclosure: IFRS 3.B64
			documentation	This member stands for transactions or other events in which an acquirer obtains control of one or more businesses. Transactions sometimes referred to as 'true mergers' or 'mergers of equals' are also business combinations as that term is used in IFRS 3.	
ifrs-full	CancellationOfTreasuryShares	X duration, credit	label	Cancellation of treasury shares	Common practice: IAS 1.106 d
			documentation	The amount of treasury stock cancelled during the period. [Refer: Treasury shares]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CapitalCommitments	X instant, credit	label	Capital commitments	Common practice: IAS 1.112 c
			documentation	The amount of future capital expenditures that the entity is committed to make.	
			totalLabel	Total capital commitments	
ifrs-full	CapitalCommitments-Abstract		label	Capital commitments [abstract]	
ifrs-full	CapitalisationRateMeasurementInputMember	member	label	Capitalisation rate, measurement input [member]	Example: IFRS 13.93 d, Example: IFRS 13.IE63
			documentation	This member stands for a capitalisation rate used as a measurement input.	
ifrs-full	CapitalisationRateOfBorrowingCostsEligibleForCapitalisation	X.XX duration	label	Capitalisation rate of borrowing costs eligible for capitalisation	Disclosure: IAS 23.26 b
			documentation	The weighted average of interest and other costs that an entity incurs in connection with the borrowing of funds applicable to the borrowings of the entity that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. [Refer: Weighted average [member]; Borrowings]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CapitalisedDevelopment-ExpenditureMember	member	label	Capitalised development expenditure [member]	Common practice: IAS 38.119
			documentation	This member stands for a class of intangible assets arising from development expenditure capitalised before the start of commercial production or use. An intangible asset shall only be recognised if the entity can demonstrate all of the following: (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale; (b) its intention to complete the intangible asset and use or sell it; (c) its ability to use or sell the intangible asset; (d) how the intangible asset will generate probable future economic benefits. Among other things, the entity can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset; (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and (f) its ability to measure reliably the expenditure attributable to the intangible asset during its development.	
ifrs-full	CapitalRedemptionReserve	X instant, credit	label	Capital redemption reserve	Common practice: IAS 1.55
			documentation	A component of equity representing the reserve for the redemption of the entity's own shares.	
ifrs-full	CapitalRedemptionReserveMember	member	label	Capital redemption reserve [member]	Common practice: IAS 1.108
			documentation	This member stands for a component of equity representing the reserve for the redemption of the entity's own shares.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CapitalRequirementsAxis	axis	label	Capital requirements [axis]	Disclosure: IAS 1.136
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	CapitalRequirementsMember	member [default]	label	Capital requirements [member]	Disclosure: IAS 1.136
			documentation	This member stands for capital requirements that the entity is subject to. It also represents the standard value for the 'Capital requirements' axis if no other member is used.	
ifrs-full	CapitalReserve	X instant, credit	label	Capital reserve	Common practice: IAS 1.55
			documentation	A component of equity representing the capital reserves.	
ifrs-full	CapitalReserveMember	member	label	Capital reserve [member]	Common practice: IAS 1.108
			documentation	This member stands for a component of equity representing capital reserves.	
ifrs-full	CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGrossCarryingAmountAxis	axis	label	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	Disclosure: IAS 16.73 d, Disclosure: IAS 16.73 e, Disclosure: IAS 38.118 c, Disclosure: IAS 38.118 e, Disclosure: IAS 40.76, Disclosure: IAS 40.79 c, Disclosure: IAS 40.79 d, Disclosure: IAS 41.50, Disclosure: IAS 41.54 f, Disclosure: IFRS 3.B67 d, Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35I, Common practice: Expiry date 2023-01-01 IFRS 7.37 b, Common practice: Expiry date 2023-01-01 IFRS 7.IG29
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CarryingAmountMember	member [default]	label	Carrying amount [member]	Disclosure: IAS 16.73 e, Disclosure: IAS 38.118 e, Disclosure: IAS 40.76, Disclosure: IAS 40.79 d, Disclosure: IAS 41.50, Disclosure: IFRS 3.B67 d, Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35I, Example: Expiry date 2023-01-01 IFRS 7.37 b, Example: Expiry date 2023-01-01 IFRS 7.IG29 a
			documentation	This member stands for the amount at which an asset is recognised in the statement of financial position (after deducting any accumulated depreciation or amortisation and accumulated impairment losses). It also represents the standard value for the 'Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount' axis if no other member is used. [Refer: Depreciation and amortisation expense; Impairment loss]	
ifrs-full	Cash	X instant, debit	label	Cash	Common practice: IAS 7.45
			documentation	The amount of cash on hand and demand deposits. [Refer: Cash on hand]	
			totalLabel	Total cash	
ifrs-full	CashAbstract		label	Cash [abstract]	
ifrs-full	CashAdvancesAndLoans-FromRelatedParties	X duration, debit	label	Cash advances and loans from related parties	Common practice: IAS 7.17
			documentation	The cash inflow from advances and loans from related parties. [Refer: Related parties [member]]	
ifrs-full	CashAdvancesAndLoans-MadeToOtherPartiesClassifiedAsInvestingActivities	(X) duration, credit	label	Cash advances and loans made to other parties, classified as investing activities	Example: IAS 7.16 e
			documentation	The amount of cash advances and loans made to other parties (other than advances and loans made by a financial institution), classified as investing activities.	
			negatedTerseLabel	Cash advances and loans made to other parties	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashAdvancesAndLoans-MadeToRelatedParties	X duration, credit	label	Cash advances and loans made to related parties	Common practice: IAS 7.16
			documentation	The cash outflow for loans and advances made to related parties. [Refer: Related parties [member]]	
ifrs-full	CashAndBankBalances-AtCentralBanks	X instant, debit	label	Cash and bank balances at central banks	Common practice: IAS 1.55
			documentation	The amount of cash and bank balances held at central banks.	
ifrs-full	CashAndCashEquivalents	X instant, debit	label	Cash and cash equivalents	Disclosure: IAS 1.54 i, Disclosure: IAS 7.45, Disclosure: IFRS 12.B13 a
			documentation	The amount of cash on hand and demand deposits, along with short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. [Refer: Cash; Cash equivalents]	
			totalLabel	Total cash and cash equivalents	
			periodStartLabel	Cash and cash equivalents at beginning of period	
			periodEndLabel	Cash and cash equivalents at end of period	
ifrs-full	CashAndCashEquivalents-Abstract		label	Cash and cash equivalents [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashAndCashEquivalentsAmountContributedToFairValueOfPlanAssets	X instant, debit	label	Cash and cash equivalents, amount contributed to fair value of plan assets	Example: IAS 19.142 a
			documentation	The amount cash and cash equivalents contribute to the fair value of defined benefit plan assets. [Refer: Cash and cash equivalents; Plan assets, at fair value; Defined benefit plans [member]]	
ifrs-full	CashAndCashEquivalentsClassifiedAsPartOfDisposalGroupHeldForSale	X instant, debit	label	Cash and cash equivalents classified as part of disposal group held for sale	Common practice: IAS 7.45
			documentation	The amount of cash and cash equivalents that are classified as a part of a disposal group held for sale. [Refer: Cash and cash equivalents; Disposal groups classified as held for sale [member]]	
ifrs-full	CashAndCashEquivalentsHeldByEntityUnavailableForUseByGroup	X instant, debit	label	Cash and cash equivalents held by entity unavailable for use by group	Disclosure: IAS 7.48
			documentation	The amount of significant cash and cash equivalent balances held by the entity that are not available for use by the group. [Refer: Cash and cash equivalents]	
ifrs-full	CashAndCashEquivalentsIfDifferentFromStatementOfFinancialPosition	X instant, debit	label	Cash and cash equivalents if different from statement of financial position	Common practice: IAS 7.45
			documentation	The amount of cash and cash equivalents in the statement of cash flows when different from the amount of cash and cash equivalents in the statement of financial position. [Refer: Cash and cash equivalents]	
			totalLabel	Total cash and cash equivalents if different from statement of financial position	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashAndCashEquivalentsIf-DifferentFromStatementOf-FinancialPositionAbstract		label	Cash and cash equivalents if different from statement of financial position [abstract]	
ifrs-full	CashAndCashEquivalent-sInSubsidiaryOrBusiness-esAcquiredOrDisposed2013	X duration, debit	label	Cash and cash equivalents in subsidiary or businesses acquired or disposed	Disclosure: IAS 7.40 c
			documentation	The amount of cash and cash equivalents in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]; Cash and cash equivalents]	
ifrs-full	CashAndCashEquivalent-sPercentageContributedToFairValueOfPlanAssets	X.XX instant	label	Cash and cash equivalents, percentage contributed to fair value of plan assets	Common practice: IAS 19.142 a
			documentation	The percentage cash and cash equivalents contribute to the fair value of defined benefit plan assets. [Refer: Cash and cash equivalents; Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Cash and cash equivalents, amount contributed to fair value of plan assets]	
ifrs-full	CashAndCashEquivalents-RecognisedAsOfAcquisitionDate	X instant, debit	label	Cash and cash equivalents recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for cash and cash equivalents acquired in a business combination. [Refer: Cash and cash equivalents; Business combinations [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashCollateralPledgedSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilities	(X) instant, debit	label	Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	Example: IFRS 7.13C d (ii), Example: IFRS 7.IG40D
			documentation	The amount of cash collateral pledged that is subject to an enforceable master netting arrangement or similar agreement and that is not set off against financial liabilities. [Refer: Financial liabilities]	
			negatedLabel	Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	
ifrs-full	CashCollateralReceivedSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssets	(X) instant, credit	label	Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	Example: IFRS 7.13C d (ii), Example: IFRS 7.IG40D
			documentation	The amount of cash collateral received that is subject to an enforceable master netting arrangement or similar agreement and that is not set off against financial assets. [Refer: Financial assets]	
			negatedLabel	Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	
ifrs-full	CashEquivalents	X instant, debit	label	Cash equivalents	Common practice: IAS 7.45
			documentation	The amount of short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.	
			totalLabel	Total cash equivalents	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashEquivalentsAbstract		label	Cash equivalents [abstract]	
ifrs-full	CashFlowHedgesAbstract		label	Cash flow hedges [abstract]	
ifrs-full	CashFlowHedgesMember	member	label	Cash flow hedges [member]	Disclosure: IAS 39.86 b, Disclosure: IFRS 7.24 A, Disclosure: IFRS 7.24B, Disclosure: IFRS 7.24C
			documentation	This member stands for hedges of the exposure to variability in cash flows that (a) are attributable to a particular risk associated with a recognised asset or liability (such as all or some future interest payments on variable rate debt) or a highly probable forecast transaction; and (b) could affect profit or loss. [Refer: Hedges [member]]	
ifrs-full	CashFlowsFromContinuingAndDiscontinuedOperationsAbstract		label	Cash flows from continuing and discontinued operations [abstract]	
ifrs-full	CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	X duration, debit	label	Cash flows from losing control of subsidiaries or other businesses, classified as investing activities	Disclosure: IAS 7.39
			documentation	The aggregate cash flows arising from losing control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]	
			terseLabel	Cash flows from losing control of subsidiaries or other businesses	
ifrs-full	CashFlowsFromUsedInDecreaseIncreaseInRestrictedCashAndCashEquivalents	X duration, debit	label	Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	Common practice: IAS 7.16
			documentation	The cash inflow (outflow) due to a decrease (increase) in restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashFlowsFromUsedInDecreaseIncreaseInShortterm-DepositsAndInvestments	X duration, debit	label	Cash flows from (used in) decrease (increase) in short-term deposits and investments	Common practice: IAS 7.16
			documentation	The cash inflow (outflow) due to a decrease (increase) in short-term deposits and investments.	
ifrs-full	CashFlowsFromUsedIn-ExplorationForAndEvaluationOfMineralResources-ClassifiedAsInvesting-Activities	X duration, debit	label	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	Disclosure: IFRS 6.24 b
			documentation	The cash flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource, classified as investing activities.	
ifrs-full	CashFlowsFromUsedIn-ExplorationForAndEvaluationOfMineralResources-ClassifiedAsOperating-Activities	X duration, debit	label	Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	Disclosure: IFRS 6.24 b
			documentation	The cash flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource, classified as operating activities.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashFlowsFromUsedInFinancingActivities	X duration, debit	label	Cash flows from (used in) financing activities	Disclosure: IAS 7.10, Disclosure: IAS 7.50 d
			documentation	The cash flows from (used in) financing activities, which are activities that result in changes in the size and composition of the contributed equity and borrowings of the entity.	
			netLabel	Net cash flows from (used in) financing activities	
ifrs-full	CashFlowsFromUsedInFinancingActivitiesAbstract		label	Cash flows from (used in) financing activities [abstract]	
ifrs-full	CashFlowsFromUsedInFinancingActivitiesContinuingOperations	X duration, debit	label	Cash flows from (used in) financing activities, continuing operations	Disclosure: IFRS 5.33 c
			documentation	The cash flows from (used in) the entity's financing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) financing activities]	
			netLabel	Net cash flows from (used in) financing activities, continuing operations	
ifrs-full	CashFlowsFromUsedInFinancingActivitiesDiscontinuedOperations	X duration, debit	label	Cash flows from (used in) financing activities, discontinued operations	Disclosure: IFRS 5.33 c
			documentation	The cash flows from (used in) the entity's financing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) financing activities]	
			netLabel	Net cash flows from (used in) financing activities, discontinued operations	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashFlowsFromUsedInIncreaseDecreaseInCurrentBorrowings	X duration, debit	label	Cash flows from (used in) increase (decrease) in current borrowings	Common practice: IAS 7.17
			documentation	The cash inflow (outflow) due to an increase (decrease) in current borrowings. [Refer: Current borrowings]	
ifrs-full	CashFlowsFromUsedInIncreasesInOperatingCapacity	X duration, debit	label	Cash flows from (used in) increases in operating capacity	Example: IAS 7.50 c
			documentation	The aggregate amount of cash flows that represent increases in the entity's ability to execute operating activities (for example, measured by units of output per day).	
ifrs-full	CashFlowsFromUsedInInsuranceContracts	X duration, debit	label	Cash flows from (used in) insurance contracts	Disclosure: Expiry date 2023-01-01 IFRS 4.37 b
			documentation	The cash flows from (used in) insurance contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	CashFlowsFromUsedInInvestingActivities	X duration, debit	label	Cash flows from (used in) investing activities	Disclosure: IAS 7.10, Disclosure: IAS 7.50 d
			documentation	The cash flows from (used in) investing activities, which are the acquisition and disposal of long-term assets and other investments not included in cash equivalents.	
			netLabel	Net cash flows from (used in) investing activities	
ifrs-full	CashFlowsFromUsedInInvestingActivitiesAbstract		label	Cash flows from (used in) investing activities [abstract]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashFlowsFromUsedInInvestingActivitiesContinuingOperations	X duration, debit	label	Cash flows from (used in) investing activities, continuing operations	Disclosure: IFRS 5.33 c
			documentation	The cash flows from (used in) the entity's investing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) investing activities]	
			netLabel	Net cash flows from (used in) investing activities, continuing operations	
ifrs-full	CashFlowsFromUsedInInvestingActivitiesDiscontinuedOperations	X duration, debit	label	Cash flows from (used in) investing activities, discontinued operations	Disclosure: IFRS 5.33 c
			documentation	The cash flows from (used in) the entity's investing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) investing activities]	
			netLabel	Net cash flows from (used in) investing activities, discontinued operations	
ifrs-full	CashFlowsFromUsedInMaintainingOperatingCapacity	X duration, debit	label	Cash flows from (used in) maintaining operating capacity	Example: IAS 7.50 c
			documentation	The aggregate amount of cash flows that are required to maintain the entity's current ability to execute operating activities (for example, measured by units of output per day).	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashFlowsFromUsedIn-OperatingActivities	X duration	label	Cash flows from (used in) operating activities	Disclosure: IAS 7.10, Disclosure: IAS 7.50 d
			documentation	The cash flows from (used in) operating activities, which are the principal revenue-producing activities of the entity and other activities that are not investing or financing activities. [Refer: Revenue]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			netLabel	Net cash flows from (used in) operating activities	
ifrs-full	CashFlowsFromUsedIn-OperatingActivitiesAbstract		label	Cash flows from (used in) operating activities [abstract]	
ifrs-full	CashFlowsFromUsedIn-OperatingActivitiesContinuingOperations	X duration	label	Cash flows from (used in) operating activities, continuing operations	Disclosure: IFRS 5.33 c
			documentation	The cash flows from (used in) the entity's operating activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) operating activities]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			netLabel	Net cash flows from (used in) operating activities, continuing operations	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashFlowsFromUsedIn-OperatingActivitiesDiscontinuedOperations	X duration	label	Cash flows from (used in) operating activities, discontinued operations	Disclosure: IFRS 5.33 c
			documentation	The cash flows from (used in) the entity's operating activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) operating activities]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			netLabel	Net cash flows from (used in) operating activities, discontinued operations	
ifrs-full	CashFlowsFromUsedIn-Operations	X duration	label	Cash flows from (used in) operations	Example: IAS 7 – A Statement of cash flows for an entity other than a financial institution, Example: IAS 7.20
			documentation	The cash from (used in) the entity's operations.	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			netLabel	Net cash flows from (used in) operations	
ifrs-full	CashFlowsFromUsedIn-OperationsBeforeChangesInWorkingCapital	X duration	label	Cash flows from (used in) operations before changes in working capital	Example: IAS 7 – A Statement of cash flows for an entity other than a financial institution, Common practice: IAS 7.20
			documentation	The cash inflow (outflow) from the entity's operations before changes in working capital.	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashFlowsUsedInExplorationAndDevelopment-Activities	X duration, credit	label	Cash flows used in exploration and development activities	Common practice: IAS 7.16
			documentation	The cash outflow for exploration and development activities.	
ifrs-full	CashFlowsUsedInObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities	(X) duration, credit	label	Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	Disclosure: IAS 7.39
			documentation	The aggregate cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]	
			negatedTerseLabel	Cash flows used in obtaining control of subsidiaries or other businesses	
ifrs-full	CashOnHand	X instant, debit	label	Cash on hand	Common practice: IAS 7.45
			documentation	The amount of cash held by the entity. This does not include demand deposits.	
ifrs-full	CashOutflowForLeases	X duration, credit	label	Cash outflow for leases	Disclosure: IFRS 16.53 g
			documentation	The cash outflow for leases.	
ifrs-full	CashPaidLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	(X) duration, debit	label	Cash paid, liabilities under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG37 c
			documentation	The decrease in liabilities under insurance contracts and reinsurance contracts issued resulting from cash paid. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	
			negatedLabel	Cash paid, liabilities under insurance contracts and reinsurance contracts issued	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashPaymentsForFuture-ContractsForwardContract-sOptionContractsAndSwap-ContractsClassifiedAsIn-vestingActivities	(X) duration, credit	label	Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	Example: IAS 7.16 g
			documentation	The cash outflow for futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes or the payments are classified as financing activities.	
			negatedTerseLabel	Cash payments for futures contracts, forward contracts, option contracts and swap contracts	
ifrs-full	CashReceiptsFromFuture-ContractsForwardContract-sOptionContractsAndSwap-ContractsClassifiedAsIn-vestingActivities	X duration, debit	label	Cash receipts from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities	Example: IAS 7.16 h
			documentation	The cash inflow from futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes or the receipts are classified as financing activities.	
			terseLabel	Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	
ifrs-full	CashReceiptsFromRepay-mentOfAdvancesAndLoans-MadeToOtherPartiesClassi-fiedAsInvestingActivities	X duration, debit	label	Cash receipts from repayment of advances and loans made to other parties, classified as investing activities	Example: IAS 7.16 f
			documentation	The cash inflow from the repayment of advances and loans made to other parties (other than advances and loans of a financial institution), classified as investing activities.	
			terseLabel	Cash receipts from repayment of advances and loans made to other parties	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CashReceiptsFromRepaymentOfAdvancesAndLoans-MadeToRelatedParties	X duration, debit	label	Cash receipts from repayment of advances and loans made to related parties	Common practice: IAS 7.16
			documentation	The cash inflow from repayment to the entity of loans and advances made to related parties. [Refer: Related parties [member]]	
ifrs-full	CashRepaymentsOfAdvancesAndLoansFromRelatedParties	X duration, credit	label	Cash repayments of advances and loans from related parties	Common practice: IAS 7.17
			documentation	The cash outflow for repayments of advances and loans from related parties. [Refer: Related parties [member]]	
ifrs-full	CashTransferred	X instant, credit	label	Cash transferred	Disclosure: IFRS 3.B64 f (i)
			documentation	The fair value, at acquisition date, of cash transferred as consideration in a business combination. [Refer: Business combinations [member]]	
ifrs-full	CategoriesOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersAxis	axis	label	Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	Disclosure: IFRS 15.128 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	CategoriesOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersMember	member [default]	label	Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	Disclosure: IFRS 15.128 a
			documentation	This member stands for all categories of assets recognised from the costs to obtain or fulfil contracts with customers. It also represents the standard value for the 'Categories of assets recognised from costs to obtain or fulfil contracts with customers' axis if no other member is used. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CategoriesOfCurrentFinancialAssetsAbstract		label	Categories of current financial assets [abstract]	
ifrs-full	CategoriesOfCurrentFinancialLiabilitiesAbstract		label	Categories of current financial liabilities [abstract]	
ifrs-full	CategoriesOfFinancialAssetsAbstract		label	Categories of financial assets [abstract]	
ifrs-full	CategoriesOfFinancialAssetsAxis	axis	label	Categories of financial assets [axis]	Disclosure: IFRS 7.8
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	CategoriesOfFinancialLiabilitiesAbstract		label	Categories of financial liabilities [abstract]	
ifrs-full	CategoriesOfFinancialLiabilitiesAxis	axis	label	Categories of financial liabilities [axis]	Disclosure: IFRS 7.8
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	CategoriesOfNoncurrentFinancialAssetsAbstract		label	Categories of non-current financial assets [abstract]	
ifrs-full	CategoriesOfNoncurrentFinancialLiabilitiesAbstract		label	Categories of non-current financial liabilities [abstract]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CategoriesOfRelatedPartiesAxis	axis	label	Categories of related parties [axis]	Disclosure: IAS 24.19
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ChangeInAmountRecognisedForPreacquisitionDeferredTaxAsset	X duration, debit	label	Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	Disclosure: IAS 12.81 j
			documentation	The increase (decrease) in a pre-acquisition deferred tax asset of the acquirer as a result of a business combination that changes the probability of realising the asset by the acquirer. [Refer: Deferred tax assets; Business combinations [member]]	
ifrs-full	ChangeInValueOfForeignCurrencyBasisSpreads-Abstract		label	Change in value of foreign currency basis spreads [abstract]	
ifrs-full	ChangeInValueOfForwardElementsOfForwardContractsAbstract		label	Change in value of forward elements of forward contracts [abstract]	
ifrs-full	ChangeInValueOfTimeValueOfOptionsAbstract		label	Change in value of time value of options [abstract]	
ifrs-full	ChangesInAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognisedAbstract		label	Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ChangesInAllowanceAccountForCreditLossesOfFinancialAssetsAbstract		label	Changes in allowance account for credit losses of financial assets [abstract]	
ifrs-full	ChangesInAssetsForInsuranceAcquisitionCashFlows-Abstract		label	Changes in assets for insurance acquisition cash flows [abstract]	
ifrs-full	ChangesInBiologicalAssets	X duration, debit	label	Increase (decrease) in biological assets	Disclosure: IAS 41.50
			documentation	The increase (decrease) in biological assets. [Refer: Biological assets]	
			totalLabel	Total increase (decrease) in biological assets	
ifrs-full	ChangesInBiologicalAssets-Abstract		label	Changes in biological assets [abstract]	
ifrs-full	ChangesInContingentLiabilitiesRecognisedInBusiness-CombinationAbstract		label	Changes in contingent liabilities recognised in business combination [abstract]	
ifrs-full	ChangesInDeferredAcquisitionCostsArisingFromInsuranceContractsAbstract		label	Changes in deferred acquisition costs arising from insurance contracts [abstract]	
ifrs-full	ChangesInDeferredTaxLiabilityAssetAbstract		label	Changes in deferred tax liability (asset) [abstract]	
ifrs-full	ChangesInEquity	X duration, credit	label	Increase (decrease) in equity	Disclosure: IAS 1.106 d
			documentation	The increase (decrease) in equity. [Refer: Equity]	
			totalLabel	Total increase (decrease) in equity	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ChangesInEquityAbstract		label	Changes in equity [abstract]	
ifrs-full	ChangesInExposureToRisk	text	label	Description of changes in exposure to risk	Disclosure: IFRS 7.33 c
			documentation	The description of changes in the exposure to risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	ChangesInFairValue-MeasurementAssetsAbstract		label	Changes in fair value measurement, assets [abstract]	
ifrs-full	ChangesInFairValue-MeasurementEntitysOwnEquityInstrumentsAbstract		label	Changes in fair value measurement, entity's own equity instruments [abstract]	
ifrs-full	ChangesInFairValue-MeasurementLiabilities-Abstract		label	Changes in fair value measurement, liabilities [abstract]	
ifrs-full	ChangesInFairValueOf-CreditDerivativeAbstract		label	Changes in fair value of credit derivative [abstract]	
ifrs-full	ChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets	X duration, debit	label	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	Disclosure: IFRS 7.9 c
			documentation	The increase (decrease) in the fair value of a financial asset (or group of financial assets) designated as measured at fair value through profit or loss that is attributable to changes in the credit risk of that asset determined either: (a) as the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk; or (b) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Credit risk [member]; Financial assets]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ChangesInFairValueOfFinancialAssetsRelatedCreditDerivativesOrSimilarInstruments	X duration	label	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	Disclosure: IFRS 7.9 d
			documentation	The increase (decrease) in the fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss. [Refer: Derivatives [member]; Financial assets]	
ifrs-full	ChangesInFairValueOfFinancialLiabilityAttributableToChangesInCreditRiskOfLiability	X duration, credit	label	Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	Disclosure: IFRS 7.10 A a, Disclosure: Expiry date 2023-01-01 IFRS 7.10 a
			documentation	The increase (decrease) in the fair value of a financial liability that is attributable to changes in the credit risk of that liability. [Refer: Credit risk [member]]	
ifrs-full	ChangesInFairValueOfLoansOrReceivablesAttributableToChangesInCreditRiskOfFinancialAssets	X duration, debit	label	Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.9 c
			documentation	The increase (decrease) in the fair value of loans or receivables that is attributable to changes in the credit risk of the loans and receivables determined either: (a) as the amount of change in their fair value that is not attributable to changes in market conditions that gave rise to market risk; or (b) using an alternative method that the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Credit risk [member]; Market risk [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ChangesInFairValueOfLoansOrReceivablesRelatedCreditDerivativesOrSimilarInstruments	X duration	label	Increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	Disclosure: Expiry date 2023-01-01 IFRS 7.9 d
			documentation	The increase (decrease) in the fair value of credit derivatives or similar instruments related to loans or receivables. [Refer: Derivatives [member]]	
ifrs-full	ChangesInGoodwill	X duration, debit	label	Increase (decrease) in goodwill	Disclosure: IFRS 3.B67 d
			documentation	The increase (decrease) in goodwill. [Refer: Goodwill]	
			totalLabel	Total increase (decrease) in goodwill	
ifrs-full	ChangesInGoodwillAbstract		label	Changes in goodwill [abstract]	
ifrs-full	ChangesInInsuranceContractsForReconciliationByComponentsAbstract		label	Changes in insurance contracts for reconciliation by components [abstract]	
ifrs-full	ChangesInInsuranceContractsForReconciliationByRemainingCoverageAndIncurredClaimsAbstract		label	Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]	
ifrs-full	ChangesInIntangibleAssetsAndGoodwillAbstract		label	Changes in intangible assets and goodwill [abstract]	
ifrs-full	ChangesInIntangibleAssetsOtherThanGoodwill	X duration, debit	label	Increase (decrease) in intangible assets other than goodwill	Disclosure: IAS 38.118 e
			documentation	The increase (decrease) in intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	
			totalLabel	Total increase (decrease) in intangible assets other than goodwill	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ChangesInIntangibleAssetsOtherThanGoodwillAbstract		label	Changes in intangible assets other than goodwill [abstract]	
ifrs-full	ChangesInInventoriesOfFinishedGoodsAndWorkInProgress	(X) duration, debit	label	Decrease (increase) in inventories of finished goods and work in progress	Example: IAS 1.102, Disclosure: IAS 1.99
			documentation	The decrease (increase) in inventories of finished goods and work in progress. [Refer: Inventories; Current finished goods; Current work in progress]	
			negatedLabel	Increase (decrease) in inventories of finished goods and work in progress	
ifrs-full	ChangesInInvestmentProperty	X duration, debit	label	Increase (decrease) in investment property	Disclosure: IAS 40.76, Disclosure: IAS 40.79 d
			documentation	The increase (decrease) in investment property. [Refer: Investment property]	
			totalLabel	Total increase (decrease) in investment property	
ifrs-full	ChangesInInvestmentPropertyAbstract		label	Changes in investment property [abstract]	
ifrs-full	ChangesInLiabilitiesArisingFromFinancingActivitiesAbstract		label	Changes in liabilities arising from financing activities [abstract]	
ifrs-full	ChangesInLiabilitiesUnderInsuranceContracts-AndReinsuranceContractsIssuedAbstract		label	Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	text	label	Description of changes in methods and assumptions used in preparing sensitivity analysis	Disclosure: IFRS 7.40 c
			documentation	The description of changes in the methods and assumptions used in preparing a sensitivity analysis for the types of market risk to which the entity is exposed. [Refer: Market risk [member]]	
ifrs-full	ChangesInMethodsUsedToMeasureRisk	text	label	Description of changes in methods used to measure risk	Disclosure: IFRS 7.33 c
			documentation	The description of changes in methods used to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	ChangesInNetAssetsAvailableForBenefitsAbstract		label	Changes in net assets available for benefits [abstract]	
ifrs-full	ChangesInNetDefinedBenefitLiabilityAssetAbstract		label	Changes in net defined benefit liability (asset) [abstract]	
ifrs-full	ChangesInNetDefinedBenefitLiabilityAssetResultingFromExpenseIncomeInProfitOrLossAbstract		label	Changes in net defined benefit liability (asset) resulting from expense (income) in profit or loss [abstract]	
ifrs-full	ChangesInNetDefinedBenefitLiabilityAssetResultingFromMiscellaneousOtherChangesAbstract		label	Changes in net defined benefit liability (asset) resulting from miscellaneous other changes [abstract]	
ifrs-full	ChangesInNominalAmountOfCreditDerivativeAbstract		label	Changes in nominal amount of credit derivative [abstract]	
ifrs-full	ChangesInNumberOfSharesOutstandingAbstract		label	Changes in number of shares outstanding [abstract]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ChangesInObjectivesPoliciesAndProcessesForManagingRisk	text	label	Description of changes in objectives, policies and processes for managing risk	Disclosure: IFRS 7.33 c
			documentation	The description of changes in objectives, policies and processes for managing risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	ChangesInOtherProvisions	X duration, credit	label	Increase (decrease) in other provisions	Disclosure: IAS 37.84
			documentation	The increase (decrease) in other provisions. [Refer: Other provisions]	
			totalLabel	Total increase (decrease) in other provisions	
ifrs-full	ChangesInOtherProvisionsAbstract		label	Changes in other provisions [abstract]	
ifrs-full	ChangesInPropertyPlantAndEquipment	X duration, debit	label	Increase (decrease) in property, plant and equipment	Disclosure: IAS 16.73 e
			documentation	The increase (decrease) in property, plant and equipment. [Refer: Property, plant and equipment]	
			totalLabel	Total increase (decrease) in property, plant and equipment	
ifrs-full	ChangesInPropertyPlantAndEquipmentAbstract		label	Changes in property, plant and equipment [abstract]	
ifrs-full	ChangesInRegulatoryDeferralAccountCreditBalancesAbstract		label	Changes in regulatory deferral account credit balances [abstract]	
ifrs-full	ChangesInRegulatoryDeferralAccountDebitBalancesAbstract		label	Changes in regulatory deferral account debit balances [abstract]	
ifrs-full	ChangesInReimbursementRightsAbstract		label	Changes in reimbursement rights related to defined benefit obligation [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ChangesInReimbursementRightsAtFairValue	X duration, debit	label	Increase (decrease) in reimbursement rights related to defined benefit obligation, at fair value	Disclosure: IAS 19.141
			documentation	The increase (decrease) in the fair value of reimbursement rights related to defined benefit obligation. [Refer: At fair value [member]; Reimbursement rights related to defined benefit obligation, at fair value]	
			totalLabel	Total increase (decrease) in reimbursement rights related to defined benefit obligation, at fair value	
ifrs-full	ChangesInReinsuranceAssetsAbstract		label	Changes in reinsurance assets [abstract]	
ifrs-full	ChangesInTaxRatesOrTaxLawsEnactedOrAnnouncedMember	member	label	Changes in tax rates or tax laws enacted or announced [member]	Example: IAS 10.22 h
			documentation	This member stands for changes in tax rates or tax laws enacted or announced.	
ifrs-full	CharacteristicsOfDefinedBenefitPlansAxis	axis	label	Characteristics of defined benefit plans [axis]	Example: IAS 19.138 b
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	CharacteristicsOfDefinedBenefitPlansMember	member [default]	label	Characteristics of defined benefit plans [member]	Example: IAS 19.138 b
			documentation	This member stands for all defined benefit plans when disaggregated by characteristics of defined benefits plans. It also represents the standard value for the 'Characteristics of defined benefits plans' axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CirculationRevenue	X duration, credit	label	Circulation revenue	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of newspapers, magazines, periodicals as well as digital applications and formats. [Refer: Revenue]	
ifrs-full	CircumstancesLeadingToReversalsOfInventory-Writedown	text	label	Description of circumstances leading to reversals of inventory write-down	Disclosure: IAS 2.36 g
			documentation	The description of the circumstances or events that led to the reversal of a write-down of inventories to net realisable value. [Refer: Inventories; Reversal of inventory write-down]	
ifrs-full	ClaimsAndBenefitsPaidNetOfReinsuranceRecoveries	X duration, debit	label	Claims and benefits paid, net of reinsurance recoveries	Common practice: Expiry date 2023-01-01 IAS 1.85
			documentation	The amount of claims and benefits paid to policyholders, net of reinsurance recoveries.	
ifrs-full	ClaimsIncurredButNotReported	X instant, credit	label	Claims incurred but not reported	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG22 c
			documentation	The amount of liability for insured events that have occurred but for which claims have yet not been reported by policyholders.	
ifrs-full	ClaimsReportedByPolicyholders	X instant, credit	label	Claims reported by policyholders	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG22 b
			documentation	The amount of liability for claims reported by policyholders as the result of the occurrence of insured events. [Refer: Types of insurance contracts [member]]	
ifrs-full	ClassesOfAcquiredReceivablesAxis	axis	label	Classes of acquired receivables [axis]	Disclosure: IFRS 3.B64 h
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ClassesOfAcquiredReceivablesMember	member [default]	label	Classes of acquired receivables [member]	Disclosure: IFRS 3.B64 h
			documentation	This member stands for classes of receivables acquired in business combinations. It also represents the standard value for the ‘Classes of acquired receivables’ axis if no other member is used. [Refer: Business combinations [member]]	
ifrs-full	ClassesOfAssetsAxis	axis	label	Classes of assets [axis]	Disclosure: IAS 36.126, Disclosure: IAS 36.130 d (ii), Disclosure: IFRS 13.93, Disclosure: IFRS 16.53
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfAssetsMember	member [default]	label	Assets [member]	Disclosure: IAS 36.126, Disclosure: IFRS 13.93, Disclosure: IFRS 16.53
			documentation	This member stands for a present economic resource controlled by the entity as a result of past events. Economic resource is a right that has the potential to produce economic benefits. It also represents the standard value for the ‘Classes of assets’ axis if no other member is used.	
ifrs-full	ClassesOfCashPayments-Abstract		label	Classes of cash payments from operating activities [abstract]	
ifrs-full	ClassesOfCashReceipts-FromOperatingActivities-Abstract		label	Classes of cash receipts from operating activities [abstract]	
ifrs-full	ClassesOfContingentLiabilitiesAxis	axis	label	Classes of contingent liabilities [axis]	Disclosure: IAS 37.86, Disclosure: IFRS 3.B67 c
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfCurrentInventoriesAlternativeAbstract		label	Classes of current inventories, alternative [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ClassesOfEmployeeBenefitsExpenseAbstract		label	Classes of employee benefits expense [abstract]	
ifrs-full	ClassesOfEntitysOwnEquityInstrumentsAxis	axis	label	Classes of entity's own equity instruments [axis]	Disclosure: IFRS 13.93
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfFinancialAssetsAxis	axis	label	Classes of financial assets [axis]	Disclosure: Effective 2023-01-01 IFRS 17.C32, Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b, Disclosure: IFRS 7.42I, Disclosure: IFRS 7.6, Disclosure: IFRS 9.7.2.34, Disclosure: Effective 2023-01-01 IFRS 9.7.2.42
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfFinancialInstrumentsAxis	axis	label	Classes of financial instruments [axis]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35K, Disclosure: IFRS 7.35M, Disclosure: IFRS 7.36
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfFinancialInstrumentsMember	member [default]	label	Financial instruments, class [member]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35K, Disclosure: IFRS 7.35M, Disclosure: IFRS 7.36
			documentation	This member stands for aggregated classes of financial instruments. Financial instruments are contracts that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. It also represents the standard value for the 'Classes of financial instruments' axis if no other member is used. [Refer: Financial assets; Financial liabilities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ClassesOfFinancialLiabilitiesAxis	axis	label	Classes of financial liabilities [axis]	Disclosure: IFRS 7.421, Disclosure: IFRS 7.6, Disclosure: IFRS 9.7.2.34, Disclosure: Effective 2023-01-01 IFRS 9.7.2.42
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfIntangibleAssetsAndGoodwillAxis	axis	label	Classes of intangible assets and goodwill [axis]	Common practice: IAS 38.118
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfIntangibleAssetsOtherThanGoodwillAxis	axis	label	Classes of intangible assets other than goodwill [axis]	Disclosure: IAS 38.118
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfInventoriesAbstract		label	Classes of current inventories [abstract]	
ifrs-full	ClassesOfLiabilitiesAxis	axis	label	Classes of liabilities [axis]	Disclosure: IFRS 13.93
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfOrdinarySharesAxis	axis	label	Classes of ordinary shares [axis]	Disclosure: IAS 33.66
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfOtherProvisionsAbstract		label	Classes of other provisions [abstract]	
ifrs-full	ClassesOfPlanAssetsFairValueMonetaryAmountsAbstract		label	Classes of plan assets, fair value monetary amounts [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ClassesOfPlanAssetsFair-ValuePercentageAmounts-Abstract		label	Classes of plan assets, fair value percentage amounts [abstract]	
ifrs-full	ClassesOfPropertyPlant-AndEquipmentAxis	axis	label	Classes of property, plant and equipment [axis]	Disclosure: IAS 16.73
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfProvisionsAxis	axis	label	Classes of other provisions [axis]	Disclosure: IAS 37.84
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfRegulatoryDeferalAccountBalancesAxis	axis	label	Classes of regulatory deferral account balances [axis]	Disclosure: IFRS 14.30 c, Disclosure: IFRS 14.33
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ClassesOfRegulatoryDeferalAccountBalancesMember	member [default]	label	Classes of regulatory deferral account balances [member]	Disclosure: IFRS 14.30 c, Disclosure: IFRS 14.33
			documentation	This member stands for all classes (ie types of cost or income) of regulatory deferral account balances. It also represents the standard value for the 'Classes of regulatory deferral account balances' axis if no other member is used. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	ClassesOfShareCapitalAxis	axis	label	Classes of share capital [axis]	Disclosure: IAS 1.79 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ClassesOfShareCapital-Member	member [default]	label	Share capital [member]	Disclosure: IAS 1.79 a
			documentation	This member stands for share capital of the entity. It also represents the standard value for the 'Classes of share capital' axis if no other member is used.	
ifrs-full	ClassificationOfAssets-AsHeldForSaleMember	member	label	Classification of assets as held for sale [member]	Example: IAS 10.22 c
			documentation	This member stands for classification of assets as held for sale. [Refer: Non-current assets held for sale [member]]	
ifrs-full	ClassificationOfLiabilities-AsCurrentOrNoncurrent-Member	member	label	Classification of Liabilities as Current or Non-current [member]	Disclosure: Expiry date 2025-01-01 IAS 1.139U
			documentation	This member stands for Classification of Liabilities as Current or Non-current (Amendments to IAS 1) issued in January 2020 and later amended in July 2020.	
ifrs-full	ClosingForeignExchangeRate	X.XX instant	label	Closing foreign exchange rate	Common practice: IAS 1.112 c
			documentation	The spot exchange rate at the end of the reporting period. Exchange rate is the ratio of exchange for two currencies. Spot exchange rate is the exchange rate for immediate delivery.	
ifrs-full	CommencementOfMajor-LitigationMember	member	label	Commencement of major litigation [member]	Example: IAS 10.22 j
			documentation	This member stands for the commencement of major litigation.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CommentaryByManagementOnSignificantCashAndCashEquivalentBalancesHeldByEntityThatAreNotAvailableForUseByGroup	text	label	Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	Disclosure: IAS 7.48
			documentation	The commentary by management on significant cash and cash equivalent balances held by the entity that are not available for use by the group. [Refer: Cash and cash equivalents]	
ifrs-full	CommercialPapersIssued	X instant, credit	label	Commercial papers issued	Common practice: IAS 1.112 c
			documentation	The amount of commercial paper issued by the entity.	
ifrs-full	CommitmentsForDevelopmentOrAcquisitionOfBiologicalAssets	X instant, credit	label	Commitments for development or acquisition of biological assets	Disclosure: IAS 41.49 b
			documentation	The amount of commitments for the development or acquisition of biological assets. [Refer: Biological assets]	
ifrs-full	CommitmentsInRelationToJointVentures	X instant, credit	label	Commitments in relation to joint ventures	Disclosure: IFRS 12.23 a
			documentation	The commitments that the entity has relating to its joint ventures as specified in paragraphs B18-B20 of IFRS 12. [Refer: Joint ventures [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CommitmentsMadeByEntityRelatedPartyTransactions	X duration	label	Commitments made by entity, related party transactions	Example: IAS 24.21 i
			documentation	The amount of related-party commitments made by the entity to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised). [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CommitmentsMadeOn-BehalfOfEntityRelatedPartyTransactions	X duration	label	Commitments made on behalf of entity, related party transactions	Example: IAS 24.21 i
			documentation	The amount of related-party commitments made on behalf of the entity to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised). [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CommodityPriceRisk-Member	member	label	Commodity price risk [member]	Example: IFRS 7.40 a, Example: IFRS 7.IG32
			documentation	This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in commodity prices. [Refer: Financial instruments, class [member]]	
ifrs-full	CommunicationAndNetworkEquipmentMember	member	label	Communication and network equipment [member]	Common practice: IAS 16.37
			documentation	This member stands for a class of property, plant and equipment representing communications and network equipment. [Refer: Property, plant and equipment]	
ifrs-full	CommunicationExpense	X duration, debit	label	Communication expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from communication.	
ifrs-full	CompensationFromThirdPartiesForItemsOfPropertyPlantAndEquipment	X duration, credit	label	Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up	Disclosure: IAS 16.74 A a
			documentation	The amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in profit or loss. [Refer: Profit (loss); Property, plant and equipment]	
ifrs-full	ComponentsOfEquityAxis	axis	label	Components of equity [axis]	Disclosure: IAS 1.106
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossBeforeTaxAbstract		label	Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossNetOfTaxAbstract		label	Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]	
ifrs-full	ComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTaxAbstract		label	Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]	
ifrs-full	ComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossNetOfTaxAbstract		label	Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]	
ifrs-full	ComprehensiveIncome	X duration, credit	label	Comprehensive income	Disclosure: IAS 1.106 a, Disclosure: IAS 1.81 A c, Disclosure: IFRS 1.24 b, Example: IFRS 12.B10 b, Disclosure: IFRS 12.B12 b (ix), Disclosure: IFRS 1.32 a (ii)
			documentation	The amount of change in equity resulting from transactions and other events, other than those changes resulting from transactions with owners in their capacity as owners.	
			totalLabel	Total comprehensive income	
ifrs-full	ComprehensiveIncome-Abstract		label	Comprehensive income [abstract]	
ifrs-full	ComprehensiveIncome-AttributableToAbstract		label	Comprehensive income attributable to [abstract]	
ifrs-full	ComprehensiveIncome-AttributableToNoncontrollingInterests	X duration, credit	label	Comprehensive income, attributable to non-controlling interests	Disclosure: IAS 1.106 a, Disclosure: IAS 1.81B b (i)
			documentation	The amount of comprehensive income attributable to non-controlling interests. [Refer: Comprehensive income; Non-controlling interests]	
			totalLabel	Total comprehensive income, attributable to non-controlling interests	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ComprehensiveIncome-AttributableToNoncontrollingInterestsContinuingAndDiscontinuedOperations-Abstract		label	Comprehensive income attributable to non-controlling interests, continuing and discontinued operations [abstract]	
ifrs-full	ComprehensiveIncome-AttributableToOwnersOfParent	X duration, credit	label	Comprehensive income, attributable to owners of parent	Disclosure: IAS 1.106 a, Disclosure: IAS 1.81B b (ii)
			documentation	The amount of comprehensive income attributable to owners of the parent. [Refer: Comprehensive income]	
			totalLabel	Total comprehensive income, attributable to owners of parent	
ifrs-full	ComprehensiveIncome-AttributableToOwnersOfParentContinuingAndDiscontinuedOperations-Abstract		label	Comprehensive income attributable to owners of parent, continuing and discontinued operations [abstract]	
ifrs-full	ComprehensiveIncomeContinuingAndDiscontinuedOperationsAbstract		label	Comprehensive income, continuing and discontinued operations [abstract]	
ifrs-full	ComprehensiveIncome-FromContinuingOperations	X duration, credit	label	Comprehensive income from continuing operations	Common practice: IFRS 5.33 d
			documentation	The comprehensive income from continuing operations. [Refer: Continuing operations [member]; Comprehensive income]	
ifrs-full	ComprehensiveIncome-FromContinuingOperations-AttributableToNoncontrollingInterests	X duration, credit	label	Comprehensive income from continuing operations, attributable to non-controlling interests	Common practice: IFRS 5.33 d
			documentation	The comprehensive income from continuing operations attributable to non-controlling interests. [Refer: Comprehensive income from continuing operations; Non-controlling interests]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ComprehensiveIncome-FromContinuingOperations-AttributableToOwnersOf-Parent	X duration, credit	label	Comprehensive income from continuing operations, attributable to owners of parent	Common practice: IFRS 5.33 d
			documentation	The comprehensive income from continuing operations attributable to owners of the parent. [Refer: Comprehensive income from continuing operations]	
ifrs-full	ComprehensiveIncome-FromDiscontinuedOperations	X duration, credit	label	Comprehensive income from discontinued operations	Common practice: IFRS 5.33 d
			documentation	The comprehensive income from discontinued operations. [Refer: Discontinued operations [member]; Comprehensive income]	
ifrs-full	ComprehensiveIncome-FromDiscontinuedOperationsAttributableToNon-controllingInterests	X duration, credit	label	Comprehensive income from discontinued operations, attributable to non-controlling interests	Common practice: IFRS 5.33 d
			documentation	The comprehensive income from discontinued operations attributable to non-controlling interests. [Refer: Comprehensive income from discontinued operations; Non-controlling interests]	
ifrs-full	ComprehensiveIncome-FromDiscontinuedOperationsAttributableToOwnersOfParent	X duration, credit	label	Comprehensive income from discontinued operations, attributable to owners of parent	Common practice: IFRS 5.33 d
			documentation	The comprehensive income from discontinued operations attributable to owners of the parent. [Refer: Comprehensive income from discontinued operations]	
ifrs-full	ComputerEquipment-Member	member	label	Computer equipment [member]	Common practice: IAS 16.37
			documentation	This member stands for a class of property, plant and equipment representing computer equipment. [Refer: Property, plant and equipment]	
ifrs-full	ComputerSoftware	X instant, debit	label	Computer software	Example: IAS 38.119 c
			documentation	The amount of intangible assets representing computer software. [Refer: Intangible assets other than goodwill]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ComputerSoftwareMember	member	label	Computer software [member]	Example: IAS 38.119 c
			documentation	This member stands for a class of intangible assets representing computer software. [Refer: Intangible assets other than goodwill]	
ifrs-full	ConcentrationsOfRisk	text	label	Description of concentrations of risk	Disclosure: IFRS 7.34 c
			documentation	The description of concentrations of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	ConcentrationsOfRiskAxis	axis	label	Concentrations of risk [axis]	Disclosure: Effective 2023-01-01 IFRS 17.127
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ConcentrationsOfRisk-Member	member [default]	label	Concentrations of risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.127
			documentation	This member stands for the concentrations of risk. It also represents the standard value for the ‘Concentrations of risk’ axis if no other member is used.	
ifrs-full	ConfidenceLevelCorrespondingToResultsOfTechniqueOtherThanConfidenceLevelTechniqueUsedForDeterminingRiskAdjustmentForNonfinancialRisk	X.XX instant	label	Confidence level corresponding to results of technique other than confidence level technique used for determining risk adjustment for non-financial risk	Disclosure: Effective 2023-01-01 IFRS 17.119
			documentation	The confidence level corresponding to the results of a technique other than the confidence level technique used for determining the risk adjustment for non-financial risk. [Refer: Risk adjustment for non-financial risk [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ConfidenceLevelUsedToDetermineRiskAdjustmentForNonfinancialRisk	X.XX instant	label	Confidence level used to determine risk adjustment for non-financial risk	Disclosure: Effective 2023-01-01 IFRS 17.119
			documentation	The confidence level used to determine the risk adjustment for non-financial risk. [Refer: Risk adjustment for non-financial risk [member]]	
ifrs-full	ConsensusPricingMember	member	label	Consensus pricing [member]	Example: IFRS 13.B5, Example: IFRS 13.IE63
			documentation	This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from consensus prices (for example, offered quotes, comparability adjustments) in the market. [Refer: Market approach [member]]	
ifrs-full	ConsiderationPaidReceived	X duration, credit	label	Consideration paid (received)	Disclosure: IAS 7.40 a
			documentation	The amount of consideration paid or received in respect of both obtaining and losing control of subsidiaries or other businesses. [Refer: Subsidiaries [member]]	
ifrs-full	ConsolidatedAndSeparateFinancialStatementsAxis	axis	label	Consolidated and separate financial statements [axis]	Disclosure: IAS 27.4
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ConsolidatedMember	member [default]	label	Consolidated [member]	Disclosure: IAS 27.4
			documentation	This member stands for the financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity. It also represents the standard value for the 'Consolidated and separate financial statements' axis if no other member is used.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ConsolidatedStructuredEntitiesAxis	axis	label	Consolidated structured entities [axis]	Disclosure: IFRS 12 – Nature of the risks associated with an entity's interests in consolidated structured entities
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ConsolidatedStructuredEntitiesMember	member	label	Consolidated structured entities [member]	Disclosure: IFRS 12 – Nature of the risks associated with an entity's interests in consolidated structured entities
			documentation	This member stands for consolidated structured entities. A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]]	
ifrs-full	ConstantPrepaymentRate-MeasurementInputMember	member	label	Constant prepayment rate, measurement input [member]	Example: IFRS 13.93 d, Example: IFRS 13.IE63
			documentation	This member stands for the constant prepayment rate used as a measurement input.	
ifrs-full	ConstructionInProgress	X instant, debit	label	Construction in progress	Common practice: IAS 16.37
			documentation	The amount of expenditure capitalised during the construction of non-current assets that are not yet available for use. [Refer: Non-current assets]	
ifrs-full	ConstructionInProgress-Member	member	label	Construction in progress [member]	Common practice: IAS 16.37
			documentation	This member stands for expenditure capitalised during the construction of items of property, plant and equipment that are not yet available for use (ie not yet in the location and condition necessary for it to be capable of operating in the manner intended by the management). [Refer: Property, plant and equipment]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ConsumableBiological-AssetsMember	member	label	Consumable biological assets [member]	Example: IAS 41.43
			documentation	This member stands for consumable biological assets. Consumable biological assets are those that are to be harvested as agricultural produce or sold as biological assets. [Refer: Biological assets]	
ifrs-full	ConsumerLoans	X instant, debit	label	Loans to consumers	Common practice: IAS 1.112 c
			documentation	The amount of consumer loans made by the entity. [Refer: Loans to consumers [member]]	
ifrs-full	ConsumerLoansMember	member	label	Loans to consumers [member]	Example: IFRS 7.6, Example: IFRS 7.IG20C, Example: IFRS 7.IG40B
			documentation	This member stands for loans that are made to individuals for personal use.	
ifrs-full	ContingentConsideration-Member	member	label	Contingent consideration [member]	Common practice: IFRS 13.94
			documentation	This member stands for an obligation of the acquirer to transfer additional assets or equity interests to the former owners of an acquiree as part of the exchange for control of the acquiree if specified future events occur or conditions are met.	
ifrs-full	ContingentConsiderationRecognisedAsOfAcquisitionDate	X instant, credit	label	Contingent consideration recognised as of acquisition date	Disclosure: IFRS 3.B64 g (i)
			documentation	The amount, at acquisition date, of contingent consideration arrangements recognised as consideration transferred in a business combination. [Refer: Business combinations [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContingentLiabilitiesIncurredByVenturerInRelationToInterestsInJointVentures	X instant, credit	label	Contingent liabilities incurred in relation to interests in joint ventures	Disclosure: IFRS 12.23 b
			documentation	The amount of contingent liabilities incurred in relation to interests in joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	
ifrs-full	ContingentLiabilitiesIncurredInRelationToInterestsInAssociates	X instant, credit	label	Contingent liabilities incurred in relation to interests in associates	Disclosure: IFRS 12.23 b
			documentation	The amount of contingent liabilities incurred relating to the entity's interests in associates. [Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full	ContingentLiabilitiesMember	member [default]	label	Contingent liabilities [member]	Disclosure: IAS 37.88, Disclosure: IFRS 3.B67 c
			documentation	This member stands for possible obligations that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or, present obligations that arise from past events but are not recognised because (a) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or (b) the amount of the obligations cannot be measured with sufficient reliability. It also represents the standard value for the 'Classes of contingent liabilities' axis if no other member is used.	
ifrs-full	ContingentLiabilitiesOfJointVentureMember	member	label	Contingent liabilities related to joint ventures [member]	Example: IAS 37.88
			documentation	This member stands for contingent liabilities that are related to joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContingentLiabilitiesRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Contingent liabilities recognised as of acquisition date	Example: IFRS 3.B64 i, Example: IFRS 3.IE72
			documentation	The amount of contingent liabilities recognised as of the acquisition date in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
			negatedLabel	Contingent liabilities recognised as of acquisition date	
ifrs-full	ContingentLiabilitiesRecognisedInBusinessCombination	X instant, credit	label	Contingent liabilities recognised in business combination	Disclosure: IFRS 3.B67 c
			documentation	The amount of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
			periodStartLabel	Contingent liabilities recognised in business combination at beginning of period	
			periodEndLabel	Contingent liabilities recognised in business combination at end of period	
ifrs-full	ContingentLiabilityArisingFromPostemploymentBenefitObligationsMember	member	label	Contingent liability arising from post-employment benefit obligations [member]	Disclosure: IAS 19.152
			documentation	This member stands for a contingent liability arising from post-employment benefit obligations. Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment. [Refer: Contingent liabilities [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContingentLiabilityFor-DecommissioningRestorationAndRehabilitation-CostsMember	member	label	Contingent liability for decommissioning, restoration and rehabilitation costs [member]	Example: IAS 37.88
			documentation	This member stands for a contingent liability relating to decommissioning, restoration and rehabilitation costs. [Refer: Contingent liabilities [member]]	
ifrs-full	ContingentLiabilityFor-GuaranteesMember	member	label	Contingent liability for guarantees [member]	Common practice: IAS 37.88
			documentation	This member stands for a contingent liability for guarantees. [Refer: Contingent liabilities [member]; Guarantees [member]]	
ifrs-full	ContinuingAndDiscontinuedOperationsAxis	axis	label	Continuing and discontinued operations [axis]	Disclosure: IFRS 5 – Presentation and disclosure
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ContinuingInvolvementIn-DerecognisedFinancial-AssetsByTypeOfInstrumentAxis	axis	label	Continuing involvement in derecognised financial assets by type of instrument [axis]	Example: IFRS 7.B33
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContinuingInvolvementIn-DerecognisedFinancial-AssetsByTypeOfTransferAxis	axis	label	Continuing involvement in derecognised financial assets by type of transfer [axis]	Example: IFRS 7.B33
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ContinuingOperationsMember	member [default]	label	Continuing operations [member]	Disclosure: IFRS 5 – Presentation and disclosure
			documentation	This member stands for components of the entity that are not discontinued operations. A component of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. This member also represents the standard value for the ‘Continuing and discontinued operations’ axis if no other member is used. [Refer: Discontinued operations [member]; Aggregate continuing and discontinued operations [member]]	
ifrs-full	ContractAssets	X instant, debit	label	Contract assets	Disclosure: IFRS 15.105, Disclosure: IFRS 15.116 a
			documentation	The amount of an entity’s right to consideration in exchange for goods or services that the entity has transferred to a customer, when that right is conditioned on something other than the passage of time (for example, the entity’s future performance).	
			totalLabel	Total contract assets	
			periodStartLabel	Contract assets at beginning of period	
			periodEndLabel	Contract assets at end of period	
ifrs-full	ContractAssetsAbstract		label	Contract assets [abstract]	
ifrs-full	ContractAssetsMember	member	label	Contract assets [member]	Disclosure: IFRS 7.35H b (iii), Disclosure: IFRS 7.35M b (iii), Example: IFRS 7.35 N
			documentation	This member stands for contract assets. [Refer: Contract assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContractDurationAxis	axis	label	Contract duration [axis]	Example: IFRS 15.B89 e
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ContractDurationMember	member [default]	label	Contract duration [member]	Example: IFRS 15.B89 e
			documentation	This member stands for all durations of contracts with customers. It also represents the standard value for the ‘Contract duration’ axis if no other member is used.	
ifrs-full	ContractLiabilities	X instant, credit	label	Contract liabilities	Disclosure: IFRS 15.105, Disclosure: IFRS 15.116 a
			documentation	The amount of an entity’s obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.	
			totalLabel	Total contract liabilities	
			periodStartLabel	Contract liabilities at beginning of period	
			periodEndLabel	Contract liabilities at end of period	
ifrs-full	ContractLiabilitiesAbstract		label	Contract liabilities [abstract]	
ifrs-full	ContractLiabilitiesForPerformanceObligationsSatisfiedOverTime	X instant, credit	label	Contract liabilities for performance obligations satisfied over time	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of contract liabilities for performance obligations satisfied over time. [Refer: Contract liabilities; Performance obligations satisfied over time [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContractLiabilitiesRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Contract liabilities recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for contract liabilities assumed in a business combination. [Refer: Contract liabilities; Business combinations [member]]	
			negatedLabel	Contract liabilities recognised as of acquisition date	
ifrs-full	ContractualAmountsToBeExchangedInDerivativeFinancialInstrumentForWhichGrossCashFlowsAreExchanged	X instant, credit	label	Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	Example: IFRS 7.B11D d
			documentation	The amount of contractual undiscounted cash flows in relation to contractual amounts to be exchanged in a derivative financial instrument for which gross cash flows are exchanged. [Refer: Derivatives [member]]	
ifrs-full	ContractualCapitalCommitments	X instant, credit	label	Contractual capital commitments	Common practice: IAS 1.112 c
			documentation	The amount of capital commitments for which the entity has entered into a contract. [Refer: Capital commitments]	
ifrs-full	ContractualCommitmentsForAcquisitionOfIntangibleAssets	X instant, credit	label	Contractual commitments for acquisition of intangible assets	Disclosure: IAS 38.122 e
			documentation	The amount of contractual commitments for the acquisition of intangible assets.	
ifrs-full	ContractualCommitmentsForAcquisitionOfPropertyPlantAndEquipment	X instant, credit	label	Contractual commitments for acquisition of property, plant and equipment	Disclosure: IAS 16.74 c
			documentation	The amount of contractual commitments for the acquisition of property, plant and equipment. [Refer: Property, plant and equipment]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContractualServiceMargin	X instant, credit	label	Contractual service margin	Disclosure: Effective 2023-01-01 IFRS 17.109
			documentation	The amount of the contractual service margin. [Refer: Contractual service margin [member]]	
ifrs-full	ContractualServiceMargin-Member	member	label	Contractual service margin [member]	Disclosure: Effective 2023-01-01 IFRS 17.101 c, Disclosure: Effective 2023-01-01 IFRS 17.107 d
			documentation	This member stands for a component of the carrying amount of the asset or liability for a group of insurance contracts representing the unearned profit the entity will recognise as it provides insurance contract services under the insurance contracts in the group.	
ifrs-full	ContractualServiceMargin-NotRelatedToContractsThatExistedAtTransitionDateToWhichModifiedRetrospectiveApproachOrFairValueApproachHasBeenAppliedMember	member	label	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]	Disclosure: Effective 2023-01-01 IFRS 17.114 c
			documentation	This member stands for the contractual service margin not related to contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19A of IFRS 17) or the fair value approach (as described in paragraphs C20-C24B of IFRS 17) has been applied. [Refer: Contractual service margin [member]]	
ifrs-full	ContractualServiceMargin-RelatedToContractsThatExistedAtTransitionDateToWhichFairValueApproachHasBeenAppliedMember	member	label	Contractual service margin related to contracts that existed at transition date to which fair value approach has been applied [member]	Disclosure: Effective 2023-01-01 IFRS 17.114 b
			documentation	This member stands for the contractual service margin related to contracts that existed at the transition date to which the fair value approach (as described in paragraphs C20-C24B of IFRS 17) has been applied. [Refer: Contractual service margin [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContractualServiceMargin-RelatedToContractsThat-ExistedAtTransitionDate-ToWhichModifiedRetrospectiveApproachHasBeen-AppliedMember	member	label	Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	Disclosure: Effective 2023-01-01 IFRS 17.114 a
			documentation	This member stands for the contractual service margin related to contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19A of IFRS 17) has been applied. [Refer: Contractual service margin [member]]	
ifrs-full	ContributionsToPlanByEmployerNetDefinedBenefit-LiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from resulting from contributions to plan by employer	Disclosure: IAS 19.141 f
			documentation	The decrease (increase) in net defined benefit liability (asset) resulting from contributions to a defined benefit plan by the employer. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]	
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from contributions to plan by employer	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContributionsToPlanBy-PlanParticipantsNetDefined-BenefitLiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from contributions to plan by plan participants	Disclosure: IAS 19.141 f
			documentation	The decrease (increase) in the net defined benefit liability (asset) resulting from contributions to a defined benefit plan by plan participants. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]	
			commentaryGuidance	Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from contributions by plan participants should be tagged with a positive value; increases in the present value of defined benefit obligation or net defined benefit liability resulting from contributions by plan participants should be tagged with a negative value. Increases in the fair value of plan assets resulting from contributions by plan participants represent a decrease in net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a positive value.	
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from contributions to plan by plan participants	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ContributionsToPlanNet-DefinedBenefitLiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from contributions to plan	Disclosure: IAS 19.141 f
			documentation	The decrease (increase) in the net defined benefit liability (asset) resulting from contributions to a defined benefit plan. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]	
			commentaryGuidance	Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from contributions to plan should be tagged with a positive value; increases should be tagged with a negative value. Increases in the fair value of plan assets resulting from contributions to plan represent a decrease in the net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a positive value.	
			negatedTotalLabel	Total increase (decrease) in net defined benefit liability (asset) resulting from contributions to plan	
ifrs-full	ContributionsToPlanNet-DefinedBenefitLiabilityAssetAbstract		label	Contributions to plan, net defined benefit liability (asset) [abstract]	
ifrs-full	CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights	X instant, debit	label	Copyrights, patents and other industrial property rights, service and operating rights	Example: IAS 38.119 e
			documentation	The amount of intangible assets representing copyrights, patents and other industrial property rights, service and operating rights. [Refer: Intangible assets other than goodwill]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsMember	member	label	Copyrights, patents and other industrial property rights, service and operating rights [member]	Example: IAS 38.119 e
			documentation	This member stands for a class of intangible assets representing copyrights, patents and other industrial property rights, service and operating rights. [Refer: Intangible assets other than goodwill]	
ifrs-full	CorporateDebtInstrumentsHeld	X instant, debit	label	Corporate debt instruments held	Common practice: IAS 1.112 c
			documentation	The amount of debt instruments held by the entity that were issued by a corporate entity. [Refer: Debt instruments held]	
ifrs-full	CorporateLoans	X instant, debit	label	Loans to corporate entities	Common practice: IAS 1.112 c
			documentation	The amount of corporate loans made by the entity. [Refer: Loans to corporate entities [member]]	
ifrs-full	CorporateLoansMember	member	label	Loans to corporate entities [member]	Common practice: IAS 1.112 c, Example: IFRS 7.6, Example: IFRS 7.IG20C
			documentation	This member stands for loans made to corporate entities.	
ifrs-full	CostApproachMember	member	label	Cost approach [member]	Example: IFRS 13.62
			documentation	This member stands for a valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as 'current replacement cost').	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CostIncludedInProfitOrLossInAccordanceWith-Paragraph20AOfIAS16That-RelatesToItemsProduced-ThatAreNotOutputOfEntity-sOrdinaryActivities	X duration, debit	label	Cost included in profit or loss in accordance with paragraph 20A of IAS 16 that relates to items produced that are not output of entity's ordinary activities	Disclosure: IAS 16.74 A b
			documentation	The amount of cost included in profit or loss in accordance with paragraph 20A of IAS 16 that relates to items produced that are not an output of the entity's ordinary activities and are produced while bringing an item of property, plant and equipment to the location and condition necessary for it to be capable of operating in the manner intended by management.	
ifrs-full	CostOfHedgingAbstract		label	Cost of hedging [abstract]	
ifrs-full	CostOfInventoriesRecognisedAsExpenseDuring-Period	X duration, debit	label	Cost of inventories recognised as expense during period	Disclosure: IAS 2.36 d
			documentation	The amount of inventories recognised as an expense during the period. [Refer: Inventories]	
ifrs-full	CostOfMerchandiseSold	X duration, debit	label	Cost of merchandise sold	Common practice: IAS 1.85
			documentation	The amount of merchandise that was sold during the period and recognised as an expense.	
ifrs-full	CostOfPurchasedEnergySold	X duration, debit	label	Cost of purchased energy sold	Common practice: IAS 1.112 c
			documentation	The amount of purchased energy that was sold during the period and recognised as an expense.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CostOfSales	(X) duration, debit	label	Cost of sales	Disclosure: IAS 1.103, Disclosure: IAS 1.99
			documentation	The amount of all expenses directly or indirectly attributed to the goods or services sold. Attributed expenses include, but are not limited to, costs previously included in the measurement of inventory that has now been sold, such as depreciation and maintenance of factory buildings and equipment used in the production process, unallocated production overheads, and abnormal amounts of production costs of inventories.	
			commentaryGuidance	This line item should only be used to tag total 'cost of sales' amounts. It should NOT be used to tag a partial cost of sales, that is, an amount excluding specific expenses classified by an entity as cost of sales. For example, the line item should not be used to tag 'cost of sales, excluding depreciation' when the depreciation amount reflects an expense that the company considers part of cost of sales.	
			negatedLabel	Cost of sales	
ifrs-full	CostOfSalesFoodAnd-Beverage	X duration, debit	label	Cost of sales, food and beverage	Common practice: IAS 1.85
			documentation	The amount of cost of sales attributed to food and beverage. [Refer: Cost of sales]	
ifrs-full	CostOfSalesHotel-Operations	X duration, debit	label	Cost of sales, hotel operations	Common practice: IAS 1.85
			documentation	The amount of cost of sales attributed to hotel operations. [Refer: Cost of sales]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CostOfSalesMember	member	label	Cost of sales [member]	Common practice: IAS 1.104, Common practice: IAS 1.112 c
			documentation	This member stands for the amount of all expenses directly or indirectly attributed to goods or services sold. This member is used to attribute an expense by nature to a functional line item in the statement of profit or loss.	
ifrs-full	CostOfSalesRoomOccupancyServices	X duration, debit	label	Cost of sales, room occupancy services	Common practice: IAS 1.85
			documentation	The amount of cost of sales attributed to room occupancy services. [Refer: Cost of sales]	
ifrs-full	CostsToObtainContracts-WithCustomersMember	member	label	Costs to obtain contracts with customers [member]	Example: IFRS 15.128 a
			documentation	This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the costs to obtain contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	CounterpartiesAxis	axis	label	Counterparties [axis]	Disclosure: IFRS 7.B52
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	CounterpartiesMember	member [default]	label	Counterparties [member]	Disclosure: IFRS 7.B52
			documentation	This member stands for the parties to the transaction other than the entity. It also represents the standard value for the 'Counterparties' axis if no other member is used.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CountryOfDomicileMember	member	label	Country of domicile [member]	Disclosure: IFRS 8.33 a, Disclosure: IFRS 8.33 b
			documentation	This member stands for the country in which the entity is registered and where it has its legal address or registered office.	
ifrs-full	CountryOfIncorporation	text	label	Country of incorporation	Disclosure: IAS 1.138 a
			documentation	The country in which the entity is incorporated.	
ifrs-full	CountryOfIncorporationOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse	text	label	Country of incorporation of entity whose consolidated financial statements have been produced for public use	Disclosure: IAS 27.16 a
			documentation	The country in which the entity's ultimate, or any intermediate, parent, whose consolidated financial statements that comply with IFRSs have been produced for public use, has been incorporated. [Refer: Consolidated [member]; IFRSs [member]]	
ifrs-full	CountryOfIncorporationOfJointOperation	text	label	Country of incorporation of joint operation	Disclosure: IFRS 12.21 a (iii)
			documentation	The country in which a joint operation of the entity is incorporated. [Refer: Joint operations [member]]	
ifrs-full	CountryOfIncorporationOfJointVenture	text	label	Country of incorporation of joint venture	Disclosure: IAS 27.16 b (ii), Disclosure: IAS 27.17 b (ii), Disclosure: IFRS 12.21 a (iii)
			documentation	The country in which a joint venture of the entity is incorporated. [Refer: Joint ventures [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CountryOfIncorporationOr-ResidenceOfAssociate	text	label	Country of incorporation of associate	Disclosure: IAS 27.16 b (ii), Disclosure: IAS 27.17 b (ii), Disclosure: IFRS 12.21 a (iii)
			documentation	The country in which an associate of the entity is incorporated. [Refer: Associates [member]]	
ifrs-full	CountryOfIncorporationOr-ResidenceOfSubsidiary	text	label	Country of incorporation of subsidiary	Disclosure: IAS 27.16 b (ii), Disclosure: IAS 27.17 b (ii), Disclosure: IFRS 12.12 b, Disclosure: IFRS 12.19B b
			documentation	The country in which a subsidiary of the entity is incorporated. [Refer: Subsidiaries [member]]	
ifrs-full	CreationDateAxis	axis	label	Creation date [axis]	Disclosure: IAS 8.28 f (i), Disclosure: IAS 8.29 c (i), Disclosure: IAS 8.49 b (i)
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	CreditDerivativeFairValue	X instant, debit	label	Credit derivative, fair value	Disclosure: IFRS 7.24G a
			documentation	The fair value of a credit derivative. [Refer: At fair value [member]; Derivatives [member]]	
			periodStartLabel	Credit derivative, fair value at beginning of period	
			periodEndLabel	Credit derivative, fair value at end of period	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CreditDerivativeNominalAmount	X instant	label	Credit derivative, nominal amount	Disclosure: IFRS 7.24G a
			documentation	The nominal amount of a credit derivative. [Refer: Derivatives [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			periodStartLabel	Credit derivative, nominal amount at beginning of period	
			periodEndLabel	Credit derivative, nominal amount at end of period	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CreditExposure	X instant	label	Credit exposure	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG24 a, Example: Expiry date 2023-01-01 IFRS 7.IG25 b
			documentation	The amount of exposure to loss resulting from credit risk. [Refer: Credit risk [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
ifrs-full	CreditImpairmentOfFinancialInstrumentsAxis	axis	label	Credit impairment of financial instruments [axis]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35M
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CreditImpairmentOfFinancialInstrumentsMember	member [default]	label	Credit impairment of financial instruments [member]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35M
			documentation	This member stands for all statuses of credit impairment of financial instruments. A financial instrument is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial instrument have occurred. This member also represents the standard value for the 'Credit impairment of financial instruments' axis if no other member is used.	
ifrs-full	CreditrelatedFeeAndCommissionIncome	X duration, credit	label	Credit-related fee and commission income	Common practice: IAS 1.112 c
			documentation	The amount of income recognised from credit-related fees and commissions. [Refer: Fee and commission income]	
ifrs-full	CreditRiskMember	member	label	Credit risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Example: IFRS 7.32
			documentation	This member stands for the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. [Refer: Financial instruments, class [member]]	
ifrs-full	CreditSpreadMeasurementInputMember	member	label	Credit spread, measurement input [member]	Common practice: IFRS 13.93 d
			documentation	This member stands for the credit spread used as a measurement input.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CumulativeChangeInFair-ValueRecognisedInProfit-OrLossOnSalesOfInvestmentPropertyBetweenPoolsOfAssetsMeasuredUsing-DifferentModels	X duration, credit	label	Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	Disclosure: IAS 40.75 f (iv)
			documentation	The cumulative change in fair value recognised in profit or loss on sales of investment property from a pool of assets in which the cost model is used into a pool in which the fair value model is used. [Refer: Fair value model [member]; Investment property]	
ifrs-full	CumulativeEffectAtDateOfInitialApplicationAxis	axis	label	Cumulative effect at date of initial application [axis]	Common practice: IAS 1.106
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	CumulativeGainLossOnDisposalOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFair-ValueThroughOtherComprehensiveIncome	X duration, credit	label	Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other comprehensive income	Disclosure: IFRS 7.11B c
			documentation	The cumulative gain (loss) on disposal of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	CumulativeGainLossPreviouslyRecognisedInOther-ComprehensiveIncomeArisingFromReclassificationOf-FinancialAssetsOutOfFair-ValueThroughOtherComprehensiveIncomeIntoFair-ValueThroughProfitOrLoss-MeasurementCategory	X duration, credit	label	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	Disclosure: IAS 1.82 cb
			documentation	The cumulative gain (loss) previously recognised in other comprehensive income arising from the reclassification of financial assets out of the fair value through other comprehensive income into the fair value through profit or loss measurement category. [Refer: Financial assets measured at fair value through other comprehensive income; Financial assets at fair value through profit or loss; Other comprehensive income]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CumulativePreferenceDividendsNotRecognised	X duration	label	Cumulative preference dividends not recognised	Disclosure: IAS 1.137 b
			documentation	The amount of cumulative preference dividends not recognised.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CumulativeUnrecognised-ShareOfLossesOfAssociates	X instant, credit	label	Cumulative unrecognised share of losses of associates	Disclosure: IFRS 12.22 c
			documentation	The cumulative amount of the unrecognised share of losses of associates if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]; Unrecognised share of losses of associates]	
ifrs-full	CumulativeUnrecognised-ShareOfLossesOfJoint-Ventures	X instant, credit	label	Cumulative unrecognised share of losses of joint ventures	Disclosure: IFRS 12.22 c
			documentation	The cumulative amount of the unrecognised share of losses of joint ventures if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Joint ventures [member]; Unrecognised share of losses of joint ventures]	
ifrs-full	CumulativeUnrecognised-ShareOfLossesOfJointVenturesTransitionFromProportionateConsolidationToEquityMethod	X instant, credit	label	Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	Disclosure: IFRS 11.C4
			documentation	The entity's cumulative unrecognised share of losses of its joint ventures for which transition from proportionate consolidation to the equity method was performed. [Refer: Joint ventures [member]; Cumulative unrecognised share of losses of joint ventures]	
ifrs-full	CurrencyInWhichInformationIsDisplayedAxis	axis	label	Currency in which information is displayed [axis]	Disclosure: IAS 21.57 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrencyInWhichSupplementaryInformationIsDisplayedMember	member	label	Currency in which supplementary information is displayed [member]	Disclosure: IAS 21.57 a
			documentation	This member indicates information displayed in a currency that is different from either the entity's functional currency or its presentation currency.	
ifrs-full	CurrencyRiskMember	member	label	Currency risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Disclosure: Effective 2023-01-01 IFRS 17.128 a (ii), Disclosure: IFRS 7 – Defined terms
			documentation	This member stands for a type of market risk representing the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. [Refer: Financial instruments, class [member]]	
ifrs-full	CurrencySwapContractMember	member	label	Currency swap contract [member]	Common practice: IAS 1.112 c
			documentation	This member stands for a currency swap contract. [Refer: Swap contract [member]]	
ifrs-full	CurrentAccrualsAndCurrentDeferredIncomeIncludingCurrentContractLiabilities	X instant, credit	label	Current accruals and current deferred income including current contract liabilities	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of current accruals and current deferred income including current contract liabilities. [Refer: Accruals; Deferred income including contract liabilities]	
			totalLabel	Total current accruals and current deferred income including current contract liabilities	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentAccrualsAndCurrentDeferredIncomeIncludingCurrentContractLiabilitiesAbstract		label	Current accruals and current deferred income including current contract liabilities [abstract]	
ifrs-full	CurrentAccruedExpenses-AndOtherCurrentLiabilities	X instant, credit	label	Current accrued expenses and other current liabilities	Common practice: IAS 1.55
			documentation	The amount of current accrued expenses and other current liabilities. [Refer: Accruals; Other current liabilities]	
ifrs-full	CurrentAccruedIncome-IncludingCurrentContractAssets	X instant, debit	label	Current accrued income including current contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of current accrued income including current contract assets. [Refer: Accrued income including contract assets]	
			totalLabel	Total current accrued income including current contract assets	
ifrs-full	CurrentAccruedIncome-IncludingCurrentContractAssetsAbstract		label	Current accrued income including current contract assets [abstract]	
ifrs-full	CurrentAccruedIncome-OtherThanCurrentContractAssets	X instant, debit	label	Current accrued income other than current contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of current accrued income other than current contract assets. [Refer: Accrued income other than contract assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentAdvances	X instant, credit	label	Current advances received, representing current contract liabilities for performance obligations satisfied at point in time	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of current advances received representing current contract liabilities for performance obligations satisfied at a point in time. [Refer: Advances received, representing contract liabilities for performance obligations satisfied at point in time]	
ifrs-full	CurrentAdvancesTo-Suppliers	X instant, debit	label	Current advances to suppliers	Common practice: IAS 1.112 c
			documentation	The amount of current advances made to suppliers before goods or services are received.	
ifrs-full	CurrentAgriculturalProduce	X instant, debit	label	Current agricultural produce	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of harvested produce of the entity's biological assets. [Refer: Biological assets; Inventories]	
ifrs-full	CurrentAndDeferredTaxRelatingToItemsChargedOr-CreditedDirectlyToEquity	X duration, debit	label	Current and deferred tax relating to items credited (charged) directly to equity	Disclosure: IAS 12.81 a
			documentation	The aggregate current and deferred tax relating to particular items that are charged or credited directly to equity, for example: (a) an adjustment to the opening balance of retained earnings resulting from either a change in accounting policy that is applied retrospectively or the correction of an error; and (b) amounts arising on initial recognition of the equity component of a compound financial instrument. [Refer: Deferred tax relating to items credited (charged) directly to equity; Retained earnings; Financial instruments, class [member]]	
			totalLabel	Aggregate current and deferred tax relating to items credited (charged) directly to equity	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquityAbstract		label	Current and deferred tax relating to items charged or credited directly to equity [abstract]	
ifrs-full	CurrentAssets	X instant, debit	label	Current assets	Disclosure: IAS 1.66, Example: IFRS 12.B10 b, Disclosure: IFRS 12.B12 b (i)
			documentation	The amount of assets that the entity (a) expects to realise or intends to sell or consume in its normal operating cycle; (b) holds primarily for the purpose of trading; (c) expects to realise within 12 months after the reporting period; or (d) classifies as cash or cash equivalents (as defined in IAS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. [Refer: Assets]	
			totalLabel	Total current assets	
ifrs-full	CurrentAssetsAbstract		label	Current assets [abstract]	
ifrs-full	CurrentAssetsLiabilities	X instant, debit	label	Current assets (liabilities)	Common practice: IAS 1.55
			documentation	The amount of current assets less the amount of current liabilities.	
			netLabel	Net current assets (liabilities)	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentAssetsOtherThan-AssetsOrDisposalGroups-ClassifiedAsHeldForSaleOr-AsHeldForDistribution-ToOwners	X instant, debit	label	Current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	Disclosure: IAS 1.66
			documentation	The amount of current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners. [Refer: Current assets; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale; Non-current assets or disposal groups classified as held for distribution to owners]	
			totalLabel	Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	
ifrs-full	CurrentAssetsRecognisedAsOfAcquisitionDate	X instant, debit	label	Current assets recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for current assets acquired in a business combination. [Refer: Current assets; Business combinations [member]]	
ifrs-full	CurrentBiologicalAssets	X instant, debit	label	Current biological assets	Disclosure: IAS 1.54 f
			documentation	The amount of current biological assets. [Refer: Biological assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentBiological-AssetsMember	member	label	Current biological assets [member]	Common practice: IAS 41.50
			documentation	This member stands for current biological assets. [Refer: Biological assets]	
ifrs-full	CurrentBondsIssuedAnd-CurrentPortionOfNoncurrentBondsIssued	X instant, credit	label	Current bonds issued and current portion of non-current bonds issued	Common practice: IAS 1.112 c
			documentation	The amount of current bonds issued and the current portion of non-current bonds issued. [Refer: Bonds issued]	
ifrs-full	CurrentBorrowingsAndCurrentPortionOfNoncurrent-Borrowings	X instant, credit	label	Current borrowings and current portion of non-current borrowings	Common practice: IAS 1.55
			documentation	The amount of current borrowings and current portion of non-current borrowings. [Refer: Borrowings]	
			totalLabel	Total current borrowings and current portion of non-current borrowings	
ifrs-full	CurrentBorrowingsAndCurrentPortionOfNoncurrent-BorrowingsAbstract		label	Current borrowings and current portion of non-current borrowings [abstract]	
ifrs-full	CurrentBorrowingsAndCurrentPortionOfNoncurrent-BorrowingsByTypeAbstract		label	Current borrowings and current portion of non-current borrowings, by type [abstract]	
ifrs-full	CurrentCommercialPapersIssuedAndCurrentPortionOfNoncurrentCommercial-PapersIssued	X instant, credit	label	Current commercial papers issued and current portion of non-current commercial papers issued	Common practice: IAS 1.112 c
			documentation	The amount of current commercial paper issued and the current portion of non-current commercial paper issued. [Refer: Commercial papers issued]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentContractAssets	X instant, debit	label	Current contract assets	Disclosure: IFRS 15.105
			documentation	The amount of current contract assets. [Refer: Contract assets]	
ifrs-full	CurrentContractLiabilities	X instant, credit	label	Current contract liabilities	Disclosure: IFRS 15.105
			documentation	The amount of current contract liabilities. [Refer: Contract liabilities]	
			totalLabel	Total current contract liabilities	
ifrs-full	CurrentContractLiabilities-Abstract		label	Current contract liabilities [abstract]	
ifrs-full	CurrentContractLiabilities-ForPerformanceObligations-SatisfiedOverTime	X instant, credit	label	Current contract liabilities for performance obligations satisfied over time	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of current contract liabilities for performance obligations satisfied over time. [Refer: Contract liabilities for performance obligations satisfied over time]	
ifrs-full	CurrentCrudeOil	X instant, debit	label	Current crude oil	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of unrefined, unprocessed oil. [Refer: Inventories]	
ifrs-full	CurrentDebtInstrument-Issued	X instant, credit	label	Current debt instruments issued	Common practice: IAS 1.55
			documentation	The amount of current debt instruments issued. [Refer: Debt instruments issued]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentDeferredIncome-IncludingCurrentContract-Liabilities	X instant, credit	label	Current deferred income including current contract liabilities	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of current deferred income including current contract liabilities. [Refer: Deferred income including contract liabilities]	
			totalLabel	Total current deferred income including current contract liabilities	
ifrs-full	CurrentDeferredIncome-IncludingCurrentContract-LiabilitiesAbstract		label	Current deferred income including current contract liabilities [abstract]	
ifrs-full	CurrentDeferredIncome-OtherThanCurrentContract-Liabilities	X instant, credit	label	Current deferred income other than current contract liabilities	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of current deferred income other than current contract liabilities. [Refer: Deferred income other than contract liabilities]	
ifrs-full	CurrentDepositsFrom-Customers	X instant, credit	label	Current deposits from customers	Common practice: IAS 1.55
			documentation	The amount of current deposits from customers. [Refer: Deposits from customers]	
ifrs-full	CurrentDerivativeFinancialAssets	X instant, debit	label	Current derivative financial assets	Common practice: IAS 1.55
			documentation	The amount of current derivative financial assets. [Refer: Derivative financial assets]	
ifrs-full	CurrentDerivativeFinancial-Liabilities	X instant, credit	label	Current derivative financial liabilities	Common practice: IAS 1.55
			documentation	The amount of current derivative financial liabilities. [Refer: Derivative financial liabilities]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentDividendPayables	X instant, credit	label	Current dividend payables	Common practice: IAS 1.55
			documentation	The amount of current dividend payables. [Refer: Dividend payables]	
ifrs-full	CurrentEstimateOfFuture-CashOutflowsToBePaidTo-FulfilObligationMeasurementInputMember	member	label	Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	Example: IFRS 13.B36 d
			documentation	This member stands for the current estimate of future cash outflows to be paid to fulfil obligation, used as a measurement input.	
ifrs-full	CurrentExciseTaxPayables	X instant, credit	label	Current excise tax payables	Common practice: IAS 1.78
			documentation	The amount of current excise tax payables. [Refer: Excise tax payables]	
ifrs-full	CurrentFinanceLeaseReceivables	X instant, debit	label	Current finance lease receivables	Common practice: IAS 1.55
			documentation	The amount of current finance lease receivables. [Refer: Finance lease receivables]	
ifrs-full	CurrentFinancialAssets	X instant, debit	label	Current financial assets	Disclosure: IFRS 7.25
			documentation	The amount of current financial assets. [Refer: Financial assets]	
			totalLabel	Total current financial assets	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentFinancialAssetsAtAmortisedCost	X instant, debit	label	Current financial assets at amortised cost	Disclosure: IFRS 7.8 f
			documentation	The amount of current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	
ifrs-full	CurrentFinancialAssets-AtFairValueThroughOther-ComprehensiveIncome	X instant, debit	label	Current financial assets at fair value through other comprehensive income	Disclosure: IFRS 7.8 h
			documentation	The amount of current financial assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]	
			totalLabel	Total current financial assets at fair value through other comprehensive income	
ifrs-full	CurrentFinancialAssets-AtFairValueThroughOther-ComprehensiveIncome-Abstract		label	Current financial assets at fair value through other comprehensive income [abstract]	
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLoss	X instant, debit	label	Current financial assets at fair value through profit or loss	Disclosure: IFRS 7.8 a
			documentation	The amount of current financial assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	
			totalLabel	Total current financial assets at fair value through profit or loss	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossAbstract		label	Current financial assets at fair value through profit or loss [abstract]	
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossClassifiedAsHeld-ForTrading	X instant, debit	label	Current financial assets at fair value through profit or loss, classified as held for trading	Common practice: IAS 1.55, Disclosure: Expiry date 2023-01-01 IFRS 7.8 a
			documentation	The amount of current financial assets measured at fair value through profit or loss classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]	
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossDesignatedUponInitialRecognition	X instant, debit	label	Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.8 a
			documentation	The amount of current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossMandatorily-MeasuredAtFairValue	X instant, debit	label	Current financial assets at fair value through profit or loss, mandatorily measured at fair value	Disclosure: IFRS 7.8 a
			documentation	The amount of current financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossMeasuredAsSuchIn-AccordanceWithExemption-ForReacquisitionOfOwnEquityInstruments	X instant, debit	label	Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	Disclosure: Effective 2023-01-01 IFRS 7.8 a
			documentation	The amount of current financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments]	
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossMeasuredAsSuchIn-AccordanceWithExemption-ForRepurchaseOfOwnFinancialLiabilities	X instant, debit	label	Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	Disclosure: Effective 2023-01-01 IFRS 7.8 a
			documentation	The amount of current financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities]	
ifrs-full	CurrentFinancialAssetsAvailableforsale	X instant, debit	label	Current financial assets available-for-sale	Disclosure: Expiry date 2023-01-01 IFRS 7.8 d
			documentation	The amount of current financial assets available-for-sale. [Refer: Financial assets available-for-sale; Current financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentFinancialAssets-MeasuredAtFairValueThroughOtherComprehensiveIncome	X instant, debit	label	Current financial assets measured at fair value through other comprehensive income	Disclosure: IFRS 7.8 h
			documentation	The amount of current financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income]	
ifrs-full	CurrentFinancialLiabilities	X instant, credit	label	Current financial liabilities	Disclosure: IFRS 7.25
			documentation	The amount of current financial liabilities. [Refer: Financial liabilities]	
			totalLabel	Total current financial liabilities	
ifrs-full	CurrentFinancialLiabilitiesAtAmortisedCost	X instant, credit	label	Current financial liabilities at amortised cost	Disclosure: Expiry date 2023-01-01 IFRS 7.8 f, Disclosure: IFRS 7.8 g
			documentation	The amount of current financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	
ifrs-full	CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLoss	X instant, credit	label	Current financial liabilities at fair value through profit or loss	Disclosure: IFRS 7.8 e
			documentation	The amount of current financial liabilities measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]	
			totalLabel	Total current financial liabilities at fair value through profit or loss	
ifrs-full	CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract		label	Current financial liabilities at fair value through profit or loss [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentFinancialLiabilities-AtFairValueThroughProfit-OrLossClassifiedAsHeld-ForTrading	X instant, credit	label	Current financial liabilities at fair value through profit or loss, classified as held for trading	Disclosure: IFRS 7.8 e
			documentation	The amount of current financial liabilities at fair value through profit or loss that meet the definition of held for trading. [Refer: Current financial liabilities at fair value through profit or loss]	
ifrs-full	CurrentFinancialLiabilities-AtFairValueThroughProfit-OrLossDesignatedUponInitialRecognition	X instant, credit	label	Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.8 e
			documentation	The amount of current financial liabilities measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	CurrentFoodAndBeverage	X instant, debit	label	Current food and beverage	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of food and beverage. [Refer: Inventories]	
ifrs-full	CurrentFuel	X instant, debit	label	Current fuel	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of fuel. [Refer: Inventories]	
ifrs-full	CurrentGovernmentGrants	X instant, credit	label	Current government grants	Common practice: IAS 1.55
			documentation	The amount of current government grants recognised in the statement of financial position as deferred income. [Refer: Government [member]; Government grants]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentHeldtomaturityIn-vestments	X instant, debit	label	Current held-to-maturity investments	Disclosure: Expiry date 2023-01-01 IFRS 7.8 b
			documentation	The amount of current held-to-maturity investments. [Refer: Held-to-maturity investments]	
ifrs-full	CurrentInterestPayable	X instant, credit	label	Current interest payable	Common practice: IAS 1.112 c
			documentation	The amount of current interest payable. [Refer: Interest payable]	
ifrs-full	CurrentInterestReceivable	X instant, debit	label	Current interest receivable	Common practice: IAS 1.112 c
			documentation	The amount of current interest receivable. [Refer: Interest receivable]	
ifrs-full	CurrentInventoriesArising-FromExtractiveActivities-Abstract		label	Current inventories arising from extractive activities [abstract]	
ifrs-full	CurrentInventoriesHeld-ForSale	X instant, debit	label	Current inventories held for sale	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of inventories held for sale in the ordinary course of business. [Refer: Inventories]	
ifrs-full	CurrentInventoriesInTransit	X instant, debit	label	Current inventories in transit	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of inventories in transit. [Refer: Inventories]	
ifrs-full	CurrentInvestments	X instant, debit	label	Current investments	Common practice: IAS 1.55
			documentation	The amount of current investments.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome	X instant, debit	label	Current investments in equity instruments designated at fair value through other comprehensive income	Disclosure: IFRS 7.8 h
			documentation	The amount of current investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]	
ifrs-full	CurrentLeaseLiabilities	X instant, credit	label	Current lease liabilities	Disclosure: IFRS 16.47 b
			documentation	The amount of current lease liabilities. [Refer: Lease liabilities]	
ifrs-full	CurrentLiabilities	X instant, credit	label	Current liabilities	Disclosure: IAS 1.69, Example: IFRS 12.B10 b, Disclosure: IFRS 12.B12 b (iii)
			documentation	Expiry date 2023-01-01: The amount of liabilities that: (a) the entity expects to settle in its normal operating cycle; (b) the entity holds primarily for the purpose of trading; (c) are due to be settled within 12 months after the reporting period; or (d) the entity does not have an unconditional right to defer settlement for at least 12 months after the reporting period.  Effective 2023-01-01: The amount of liabilities that: (a) the entity expects to settle in its normal operating cycle; (b) the entity holds primarily for the purpose of trading; (c) are due to be settled within 12 months after the reporting period; or (d) the entity does not have the right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.	
			totalLabel	Total current liabilities	
			negatedLabel	Current liabilities	
ifrs-full	CurrentLiabilitiesAbstract		label	Current liabilities [abstract]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentLiabilitiesOther-ThanLiabilitiesIncludedIn-DisposalGroupsClassified-AsHeldForSale	X instant, credit	label	Current liabilities other than liabilities included in disposal groups classified as held for sale	Disclosure: IAS 1.69
			documentation	The amount of current liabilities other than liabilities included in disposal groups classified as held for sale. [Refer: Current liabilities; Disposal groups classified as held for sale [member]; Liabilities included in disposal groups classified as held for sale]	
			totalLabel	Total current liabilities other than liabilities included in disposal groups classified as held for sale	
ifrs-full	CurrentLiabilitiesRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Current liabilities recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for current liabilities assumed in a business combination. [Refer: Current liabilities; Business combinations [member]]	
			negatedLabel	Current liabilities recognised as of acquisition date	
ifrs-full	CurrentLoansAndReceivables	X instant, debit	label	Current loans and receivables	Disclosure: Expiry date 2023-01-01 IFRS 7.8 c
			documentation	The amount of current loans and receivables. [Refer: Loans and receivables]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentLoansReceivedAnd-CurrentPortionOfNoncurrentLoansReceived	X instant, credit	label	Current loans received and current portion of non-current loans received	Common practice: IAS 1.112 c
			documentation	The amount of current loans received and the current portion of non-current loans received. [Refer: Loans received]	
ifrs-full	CurrentMaterialsAndSuppliesToBeConsumedInProductionProcessOrRenderingServices	X instant, debit	label	Current materials and supplies to be consumed in production process or rendering services	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of materials and supplies to be consumed in a production process or while rendering services. [Refer: Inventories]	
ifrs-full	CurrentMember	member	label	Current [member]	Example: IFRS 7.35 N, Common practice: Expiry date 2023-01-01 IFRS 7.37, Example: IFRS 7.IG20D
			documentation	This member stands for a current time band.	
ifrs-full	CurrentNaturalGas	X instant, debit	label	Current natural gas	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of a naturally occurring hydrocarbon gas mixture. [Refer: Inventories]	
ifrs-full	CurrentNoncashAssetsPledgedAsCollateralForWhich-TransfereeHasRightByContractOrCustomToSellOrRepledgeCollateral	X instant, debit	label	Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	Disclosure: Expiry date 2023-01-01 IAS 39.37 a, Disclosure: IFRS 9.3.2.23 a
			documentation	The amount of current non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentNotesAndDebenturesIssuedAndCurrentPortionOfNoncurrentNotesAndDebenturesIssued	X instant, credit	label	Current notes and debentures issued and current portion of non-current notes and debentures issued	Common practice: IAS 1.112 c
			documentation	The amount of current notes and debentures issued and the current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]	
ifrs-full	CurrentOreStockpiles	X instant, debit	label	Current ore stockpiles	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of ore stockpiles. [Refer: Inventories]	
ifrs-full	CurrentPackagingAndStorageMaterials	X instant, debit	label	Current packaging and storage materials	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of packaging and storage materials. [Refer: Inventories]	
ifrs-full	CurrentPayablesForPurchaseOfEnergy	X instant, credit	label	Current payables for purchase of energy	Common practice: IAS 1.78
			documentation	The amount of current payables for the purchase of energy. [Refer: Payables for purchase of energy]	
ifrs-full	CurrentPayablesForPurchaseOfNoncurrentAssets	X instant, credit	label	Current payables for purchase of non-current assets	Common practice: IAS 1.78
			documentation	The amount of current payables for the purchase of non-current assets. [Refer: Payables for purchase of non-current assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentPayablesOnSocialSecurityAndTaxesOtherThanIncomeTax	X instant, credit	label	Current payables on social security and taxes other than income tax	Common practice: IAS 1.78
			documentation	The amount of current payables on social security and taxes other than incomes tax. [Refer: Payables on social security and taxes other than income tax]	
ifrs-full	CurrentPetroleumAndPetrochemicalProducts	X instant, debit	label	Current petroleum and petrochemical products	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of products derived from crude oil and natural gas. [Refer: Current crude oil; Current natural gas]	
ifrs-full	CurrentPortionOfLongtermBorrowings	X instant, credit	label	Current portion of non-current borrowings	Common practice: IAS 1.55
			documentation	The current portion of non-current borrowings. [Refer: Borrowings]	
ifrs-full	CurrentPrepaidExpenses	X instant, debit	label	Current prepaid expenses	Common practice: IAS 1.112 c
			documentation	The amount recognised as a current asset for expenditures made prior to the period when the economic benefit will be realised.	
ifrs-full	CurrentPrepayments	X instant, debit	label	Current prepayments	Example: IAS 1.78 b
			documentation	The amount of current prepayments. [Refer: Prepayments]	
			totalLabel	Total current prepayments	
ifrs-full	CurrentPrepayments-Abstract		label	Current prepayments [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentPrepaymentsAnd-CurrentAccruedIncome-IncludingCurrentContractAssets	X instant, debit	label	Current prepayments and current accrued income including current contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of current prepayments and current accrued income including current contract assets. [Refer: Prepayments; Accrued income including contract assets]	
			totalLabel	Total current prepayments and current accrued income including current contract assets	
ifrs-full	CurrentPrepaymentsAnd-CurrentAccruedIncome-IncludingCurrentContract-AssetsAbstract		label	Current prepayments and current accrued income including current contract assets [abstract]	
ifrs-full	CurrentPrepaymentsAnd-CurrentAccruedIncome-OtherThanCurrentContractAssets	X instant, debit	label	Current prepayments and current accrued income other than current contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of current prepayments and current accrued income, other than current contract assets. [Refer: Prepayments; Accrued income other than contract assets]	
			totalLabel	Total current prepayments and current accrued income other than current contract assets	
ifrs-full	CurrentPrepaymentsAnd-CurrentAccruedIncome-OtherThanCurrentContract-AssetsAbstract		label	Current prepayments and current accrued income other than current contract assets [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentPrepaymentsAndOtherCurrentAssets	X instant, debit	label	Current prepayments and other current assets	Common practice: IAS 1.55
			documentation	The amount of current prepayments and other current assets. [Refer: Other current assets; Current prepayments]	
ifrs-full	CurrentProgrammingAssets	X instant, debit	label	Current programming assets	Common practice: IAS 1.55
			documentation	The amount of current programming assets. [Refer: Programming assets]	
ifrs-full	CurrentProvisions	X instant, credit	label	Current provisions	Disclosure: IAS 1.54 l
			documentation	The amount of current provisions, including provisions for employee benefits. [Refer: Provisions]	
			totalLabel	Total current provisions	
ifrs-full	CurrentProvisionsAbstract		label	Current provisions [abstract]	
ifrs-full	CurrentProvisionsForEmployeeBenefits	X instant, credit	label	Current provisions for employee benefits	Disclosure: IAS 1.78 d
			documentation	The amount of current provisions for employee benefits. [Refer: Provisions for employee benefits]	
ifrs-full	CurrentRawMaterialsAndCurrentProductionSupplies	X instant, debit	label	Current raw materials and current production supplies	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of current raw materials and current production supplies. [Refer: Current production supplies; Current raw materials]	
			totalLabel	Total current raw materials and current production supplies	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentRawMaterialsAnd-CurrentProductionSupplies-Abstract		label	Current raw materials and current production supplies [abstract]	
ifrs-full	CurrentReceivablesDueFromAssociates	X instant, debit	label	Current receivables due from associates	Common practice: IAS 1.78 b
			documentation	The amount of current receivables due from associates. [Refer: Associates [member]]	
ifrs-full	CurrentReceivablesDue-FromJointVentures	X instant, debit	label	Current receivables due from joint ventures	Common practice: IAS 1.78 b
			documentation	The amount of current receivables due from joint ventures. [Refer: Joint ventures [member]]	
ifrs-full	CurrentReceivablesFrom-ContractsWithCustomers	X instant, debit	label	Current receivables from contracts with customers	Disclosure: IFRS 15.105
			documentation	The amount of current receivables from contracts with customers. [Refer: Receivables from contracts with customers]	
ifrs-full	CurrentReceivablesFrom-RentalOfProperties	X instant, debit	label	Current receivables from rental of properties	Common practice: IAS 1.78 b
			documentation	The amount of current receivables from rental of properties. [Refer: Receivables from rental of properties]	
ifrs-full	CurrentReceivablesFromSaleOfProperties	X instant, debit	label	Current receivables from sale of properties	Common practice: IAS 1.78 b
			documentation	The amount of current receivables from sale of properties. [Refer: Receivables from sale of properties]	
ifrs-full	CurrentReceivablesFrom-TaxesOtherThanIncomeTax	X instant, debit	label	Current receivables from taxes other than income tax	Common practice: IAS 1.78 b
			documentation	The amount of current receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentRecognisedAssets-DefinedBenefitPlan	X instant, debit	label	Current net defined benefit asset	Common practice: IAS 1.55
			documentation	The amount of current net defined benefit asset. [Refer: Net defined benefit asset]	
ifrs-full	CurrentRecognisedLiabilitiesDefinedBenefitPlan	X instant, credit	label	Current net defined benefit liability	Common practice: IAS 1.55
			documentation	The amount of current net defined benefit liability. [Refer: Net defined benefit liability]	
ifrs-full	CurrentRefundsProvision	X instant, credit	label	Current refunds provision	Example: IAS 37 -, Example: 4 Refunds policy, Example: IAS 37.87
			documentation	The amount of current provision for refunds. [Refer: Refunds provision]	
ifrs-full	CurrentRestrictedCashAnd-CashEquivalents	X instant, debit	label	Current restricted cash and cash equivalents	Common practice: IAS 1.55
			documentation	The amount of current restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	
ifrs-full	CurrentRetentionPayables	X instant, credit	label	Current retention payables	Common practice: IAS 1.78
			documentation	The amount of current retention payables. [Refer: Retention payables]	
ifrs-full	CurrentSecuredBankLoans-ReceivedAndCurrentPortionOfNoncurrentSecured-BankLoansReceived	X instant, credit	label	Current secured bank loans received and current portion of non-current secured bank loans received	Common practice: IAS 1.112 c
			documentation	The amount of current secured bank loans received and the current portion of non-current secured bank loans received. [Refer: Secured bank loans received]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentServiceCostDefined-BenefitPlans	X duration, debit	label	Current service cost, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The expense of employee service in the current period arising from defined benefit plans. [Refer: Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase in net defined benefit liability (asset) resulting from current service cost]	
ifrs-full	CurrentServiceCostNetDefinedBenefitLiabilityAsset	X duration, credit	label	Increase in net defined benefit liability (asset) resulting from current service cost	Disclosure: IAS 19.141 a
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from employee service in the current period. [Refer: Net defined benefit liability (asset)]	
ifrs-full	CurrentTaxAssets	X instant, debit	label	Current tax assets	Disclosure: IAS 1.54 n
			documentation	The excess of amount paid for current tax in respect of current and prior periods over the amount due for those periods. Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.	
ifrs-full	CurrentTaxAssetsCurrent	X instant, debit	label	Current tax assets, current	Disclosure: IAS 1.54 n
			documentation	The current amount of current tax assets. [Refer: Current tax assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentTaxAssetsNon-current	X instant, debit	label	Current tax assets, non-current	Disclosure: IAS 1.54 n
			documentation	The non-current amount of current tax assets. [Refer: Current tax assets]	
ifrs-full	CurrentTaxExpenseIncome	X duration, debit	label	Current tax expense (income)	Example: IAS 12.80 a
			documentation	The amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.	
ifrs-full	CurrentTaxExpenseIncome-AndAdjustmentsForCurrent-TaxOfPriorPeriods	X duration, debit	label	Current tax expense (income) and adjustments for current tax of prior periods	Common practice: IAS 12.80
			documentation	The amount of current tax expense (income) and adjustments for the current tax of prior periods. [Refer: Current tax expense (income); Adjustments for current tax of prior periods]	
			totalLabel	Total current tax expense (income) and adjustments for current tax of prior periods	
ifrs-full	CurrentTaxExpenseIncome-AndAdjustmentsForCurrent-TaxOfPriorPeriodsAbstract		label	Current tax expense (income) and adjustments for current tax of prior periods [abstract]	
ifrs-full	CurrentTaxLiabilities	X instant, credit	label	Current tax liabilities	Disclosure: IAS 1.54 n
			documentation	The amount of current tax for current and prior periods to the extent unpaid. Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.	
ifrs-full	CurrentTaxLiabilities-Current	X instant, credit	label	Current tax liabilities, current	Disclosure: IAS 1.54 n
			documentation	The current amount of current tax liabilities. [Refer: Current tax liabilities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentTaxLiabilitiesNon-current	X instant, credit	label	Current tax liabilities, non-current	Disclosure: IAS 1.54 n
			documentation	The non-current amount of current tax liabilities. [Refer: Current tax liabilities]	
ifrs-full	CurrentTaxRelatingToItemsChargedOrCreditedDirectlyToEquity	X duration, debit	label	Current tax relating to items credited (charged) directly to equity	Disclosure: IAS 12.81 a
			documentation	The amount of current tax relating to particular items that are charged or credited directly to equity, for example: (a) an adjustment to the opening balance of retained earnings resulting from either a change in accounting policy that is applied retrospectively or the correction of an error; and (b) amounts arising on initial recognition of the equity component of a compound financial instrument. [Refer: Retained earnings; Financial instruments, class [member]]	
ifrs-full	CurrentTradeReceivables	X instant, debit	label	Current trade receivables	Example: IAS 1.68, Example: IAS 1.78 b
			documentation	The amount of current trade receivables. [Refer: Trade receivables]	
ifrs-full	CurrentUnsecuredBankLoansReceivedAndCurrentPortionOfNoncurrentUnsecuredBankLoansReceived	X instant, credit	label	Current unsecured bank loans received and current portion of non-current unsecured bank loans received	Common practice: IAS 1.112 c
			documentation	The amount of current unsecured bank loans received and the current portion of non-current unsecured bank loans received. [Refer: Unsecured bank loans received]	
ifrs-full	CurrentValueAddedTaxPayables	X instant, credit	label	Current value added tax payables	Common practice: IAS 1.78
			documentation	The amount of current value added tax payables. [Refer: Value added tax payables]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	CurrentValueAddedTaxReceivables	X instant, debit	label	Current value added tax receivables	Common practice: IAS 1.78 b
			documentation	The amount of current value added tax receivables. [Refer: Value added tax receivables]	
ifrs-full	CurrentWarrantLiability	X instant, credit	label	Current warrant liability	Common practice: IAS 1.55
			documentation	The amount of current warrant liabilities. [Refer: Warrant liability]	
ifrs-full	CustomerrelatedIntangibleAssetsMember	member	label	Customer-related intangible assets [member]	Common practice: IAS 38.119
			documentation	This member stands for a class of intangible assets representing assets related to customers. Such assets may include customer lists, order or production backlog, customer contracts and related customer relationships as well as non-contractual customer relationships.	
ifrs-full	CustomerrelatedIntangibleAssetsRecognisedAsOfAcquisitionDate	X instant, debit	label	Customer-related intangible assets recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for customer-related intangible assets acquired in a business combination. [Refer: Customer-related intangible assets [member]; Business combinations [member]]	
ifrs-full	DateAsAtWhichEntityPlansToApplyNewIFRSInitially	yyyy-mm-dd	label	Date as at which entity plans to apply new IFRS initially	Example: IAS 8.31 d
			documentation	The date on which the entity plans to apply a new IFRS that has been issued but is not yet effective.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DateByWhichApplicationOfNewIFRSsRequired	yyyy-mm-dd	label	Date by which application of new IFRS is required	Example: IAS 8.31 c
			documentation	The date by which the entity is required to apply a new IFRS that has been issued but is not yet effective.	
ifrs-full	DatedSubordinatedLiabilities	X instant, credit	label	Dated subordinated liabilities	Common practice: IAS 1.112 c
			documentation	The amount of subordinated liabilities that have a specified repayment date. [Refer: Subordinated liabilities]	
ifrs-full	DateOfAcquisition2013	yyyy-mm-dd	label	Date of acquisition	Disclosure: IFRS 3.B64 b
			documentation	The date on which the acquirer obtains control of the acquiree in a business combination.	
ifrs-full	DateOfAuthorisationForIssueOfFinancialStatements2013	yyyy-mm-dd	label	Date of authorisation for issue of financial statements	Disclosure: IAS 10.17
			documentation	The date on which financial statements are authorised for issue.	
ifrs-full	DateOfEndOfReportingPeriod2013	yyyy-mm-dd	label	Date of end of reporting period	Disclosure: IAS 1.51 c
			documentation	The date of the end of the reporting period.	
ifrs-full	DateOfEndOfReportingPeriodOfFinancialStatementsOfAssociate	yyyy-mm-dd	label	Date of end of reporting period of financial statements of associate	Disclosure: IFRS 12.22 b (i)
			documentation	The date of the end of the reporting period of the financial statements of an associate.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DateOfEndOfReportingPeriodOfFinancialStatementsOf-JointVenture2013	yyyy-mm-dd	label	Date of end of reporting period of financial statements of joint venture	Disclosure: IFRS 12.22 b (i)
			documentation	The date of the end of the reporting period of the financial statements of a joint venture.	
ifrs-full	DateOfEndOfReportingPeriodOfFinancialStatementsOf-Subsidiary	yyyy-mm-dd	label	Date of end of reporting period of financial statements of subsidiary	Disclosure: IFRS 12.11 a
			documentation	The date of the end of the reporting period of the financial statements of a subsidiary.	
ifrs-full	DateOfGrantOfSharebased-PaymentArrangement	text	label	Date of grant of share-based payment arrangement	Example: IFRS 2.45 a, Example: IFRS 2.IG23
			documentation	The date on which share-based payment arrangements are granted. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DateOfReclassificationOfFinancialAssetsDueTo-ChangeInBusinessModel	yyyy-mm-dd	label	Date of reclassification of financial assets due to change in business model	Disclosure: IFRS 7.12B a
			documentation	The date of the reclassification of financial assets due to a change in the entity's business model for managing financial assets. [Refer: Financial assets]	
ifrs-full	DateOnWhichChangeInActivitiesOccurredThatPermittedInsurerToReassessWhetherItsActivitiesArePredominantlyConnectedWith-Insurance	yyyy-mm-dd	label	Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	Disclosure: Expiry date 2023-01-01 IFRS 4.39C c (ii)
			documentation	The date on which the change in activities occurred that permitted an insurer to reassess whether its activities are predominantly connected with insurance.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DateOnWhichChangeInActivitiesOccurredThatResultedInInsurerNoLongerQualifyingToApplyTemporaryExemptionFromIFRS9	yyyy-mm-dd	label	Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	Disclosure: Expiry date 2023-01-01 IFRS 4.39D b
			documentation	The date on which the change in activities occurred that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.	
ifrs-full	DebtInstrumentsAmountContributedToFairValueOfPlanAssets	X instant, debit	label	Debt instruments, amount contributed to fair value of plan assets	Example: IAS 19.142 c
			documentation	The amount instruments representing debt (rather than equity) contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	
ifrs-full	DebtInstrumentsHeld	X instant, debit	label	Debt instruments held	Common practice: IAS 1.55
			documentation	The amount of instruments representing indebtedness held by the entity.	
			totalLabel	Total debt instruments held	
ifrs-full	DebtInstrumentsHeld-Abstract		label	Debt instruments held [abstract]	
ifrs-full	DebtInstrumentsIssuedThatAreIncludedInInsurersRegulatoryCapital	X instant, credit	label	Debt instruments issued that are included in insurer's regulatory capital	Example: Expiry date 2023-01-01 IFRS 4.20E c
			documentation	The amount of debt instruments issued that are included in the insurer's regulatory capital.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DebtInstrumentsPercentage-ContributedToFairValueOf-PlanAssets	X.XX instant	label	Debt instruments, percentage contributed to fair value of plan assets	Common practice: IAS 19.142 c
			documentation	The percentage instruments representing debt (rather than equity) contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Debt instruments, amount contributed to fair value of plan assets]	
ifrs-full	DebtSecurities	X instant, credit	label	Debt instruments issued	Common practice: IAS 1.55
			documentation	The amount of instruments issued by the entity that represent indebtedness.	
ifrs-full	DebtSecuritiesMember	member	label	Debt securities [member]	Example: IFRS 13.94, Example: IFRS 13.IE60
			documentation	This member stands for instruments held by the entity that represent indebtedness.	
ifrs-full	DecreaseDueToHarvestBiologicalAssets	(X) duration, credit	label	Decrease due to harvest, biological assets	Disclosure: IAS 41.50 d
			documentation	The decrease in biological assets due to the detachment of produce from the assets or the cessation of the assets' life processes. [Refer: Biological assets]	
			negatedLabel	Decrease due to harvest, biological assets	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseIncreaseThroughTaxOnSharebasedPayment-Transactions	X duration, debit	label	Decrease (increase) through tax on share-based payment transactions, equity	Common practice: IAS 1.106 d
			documentation	The decrease (increase) in equity resulting from tax on transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsAssets	X duration, credit	label	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of assets due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsEntitysOwnEquityInstruments	X duration, debit	label	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of the entity's own equity instruments due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsLiabilities	X duration, debit	label	Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of liabilities due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxAssets	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxEntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxLiabilities	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeBeforeTaxAssets	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of assets, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeBeforeTaxEntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeBeforeTaxLiabilities	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossAfterTaxAssets	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of assets, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossAfterTaxEntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossAfterTaxLiabilities	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossBefore-TaxAssets	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of assets, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossBeforeTaxEntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossBeforeTaxLiabilities	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of decrease in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	DecreaseThroughBalances-RecoveredInCurrentPeriod-RegulatoryDeferralAccount-DebitBalances	(X) duration, credit	label	Decrease through balances recovered in current period, regulatory deferral account debit balances	Example: IFRS 14.33 a (ii)
			documentation	The decrease in regulatory deferral account debit balances resulting from balances recovered in the current period. [Refer: Regulatory deferral account debit balances]	
			negatedLabel	Decrease through balances recovered in current period, regulatory deferral account debit balances	
ifrs-full	DecreaseThroughBalances-ReversedInCurrentPeriod-RegulatoryDeferralAccount-CreditBalances	(X) duration, debit	label	Decrease through balances reversed in current period, regulatory deferral account credit balances	Example: IFRS 14.33 a (ii)
			documentation	The decrease in regulatory deferral account credit balances resulting from balances reversed in the current period. [Refer: Regulatory deferral account credit balances]	
			negatedLabel	Decrease through balances reversed in current period, regulatory deferral account credit balances	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseThroughBenefitsPaidReimbursementRightsAtFairValue	(X) duration, credit	label	Decrease in reimbursement rights related to defined benefit obligation, resulting from benefits paid	Disclosure: IAS 19.141 g
			documentation	The decrease in reimbursement rights related to defined benefit obligation, resulting from benefits paid. [Refer: Reimbursement rights related to defined benefit obligation, at fair value]	
			negatedLabel	Increase in reimbursement rights related to defined benefit obligation, resulting from benefits paid	
ifrs-full	DecreaseThroughClassified-AsHeldForSaleBiologicalAssets	(X) duration, credit	label	Decrease through classified as held for sale, biological assets	Disclosure: IAS 41.50 c
			documentation	The decrease in biological assets through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Biological assets]	
			negatedLabel	Decrease through classified as held for sale, biological assets	
ifrs-full	DecreaseThroughClassified-AsHeldForSaleGoodwill	(X) duration, credit	label	Decrease through classified as held for sale, goodwill	Disclosure: IFRS 3.B67 d (iv)
			documentation	The decrease in goodwill due to classification as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	
			negatedLabel	Decrease through classified as held for sale, goodwill	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseThroughClassified-AsHeldForSaleIntangibleAssetsAndGoodwill	(X) duration, credit	label	Decrease through classified as held for sale, intangible assets and goodwill	Common practice: IAS 38.118 e (ii)
			documentation	The decrease in intangible assets and goodwill resulting from classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Intangible assets and goodwill]	
			negatedLabel	Decrease through classified as held for sale, intangible assets and goodwill	
ifrs-full	DecreaseThroughClassified-AsHeldForSaleIntangibleAssetsOtherThanGoodwill	(X) duration, credit	label	Decrease through classified as held for sale, intangible assets other than goodwill	Disclosure: IAS 38.118 e (ii)
			documentation	The decrease in intangible assets other than goodwill resulting from classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Intangible assets other than goodwill]	
			negatedLabel	Decrease through classified as held for sale, intangible assets other than goodwill	
ifrs-full	DecreaseThroughClassified-AsHeldForSaleInvestment-Property	(X) duration, credit	label	Decrease through classified as held for sale, investment property	Disclosure: IAS 40.76 c, Disclosure: IAS 40.79 d (iii)
			documentation	The decrease in investment property through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment; Investment property; Disposal groups classified as held for sale [member]]	
			negatedLabel	Decrease through classified as held for sale, investment property	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseThroughClassified-AsHeldForSalePropertyPlantAndEquipment	(X) duration, credit	label	Decrease through classified as held for sale, property, plant and equipment	Disclosure: IAS 16.73 e (ii)
			documentation	The decrease in property, plant and equipment through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment; Disposal groups classified as held for sale [member]]	
			negatedLabel	Decrease through classified as held for sale, property, plant and equipment	
ifrs-full	DecreaseThroughDerecognitionExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	(X) duration, debit	label	Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	Example: IFRS 7.35H, Example: IFRS 7.35I c, Example: IFRS 7.IG20B
			documentation	The decrease in exposure to credit risk on loan commitments and financial guarantee contracts resulting from derecognition. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
			negatedLabel	Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	
ifrs-full	DecreaseThroughDerecognitionFinancialAssets	(X) duration, credit	label	Decrease through derecognition, financial assets	Example: IFRS 7.35H, Example: IFRS 7.35I c, Example: IFRS 7.IG20B
			documentation	The decrease in financial assets resulting from derecognition. [Refer: Financial assets]	
			negatedLabel	Decrease through derecognition, financial assets	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseThroughDisposalsRegulatoryDeferral-AccountCreditBalances	(X) duration, debit	label	Decrease through disposals, regulatory deferral account credit balances	Example: IFRS 14.33 a (iii)
			documentation	The decrease in regulatory deferral account credit balances resulting from disposals. [Refer: Regulatory deferral account credit balances]	
			negatedLabel	Decrease through disposals, regulatory deferral account credit balances	
ifrs-full	DecreaseThroughDisposalsRegulatoryDeferral-AccountDebitBalances	(X) duration, credit	label	Decrease through disposals, regulatory deferral account debit balances	Example: IFRS 14.33 a (iii)
			documentation	The decrease in regulatory deferral account debit balances resulting from disposals. [Refer: Regulatory deferral account debit balances]	
			negatedLabel	Decrease through disposals, regulatory deferral account debit balances	
ifrs-full	DecreaseThroughImpairmentContractAssets	X duration, credit	label	Decrease through impairment, contract assets	Example: IFRS 15.118 c
			documentation	The decrease in contract assets resulting from impairment. [Refer: Contract assets; Impairment loss]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseThroughImpairmentLossesAssetsForInsuranceAcquisitionCashFlows	(X) duration, credit	label	Decrease through impairment losses, assets for insurance acquisition cash flows	Disclosure: Effective 2023-01-01 IFRS 17.105B
			documentation	The decrease in assets for insurance acquisition cash flows resulting from impairment losses recognised in the period. [Refer: Insurance contracts [member]; Assets for insurance acquisition cash flows]	
			negatedLabel	Decrease through impairment losses, assets for insurance acquisition cash flows	
ifrs-full	DecreaseThroughImpairmentsRegulatoryDeferralAccountDebitBalances	(X) duration, credit	label	Decrease through impairments, regulatory deferral account debit balances	Example: IFRS 14.33 a (iii)
			documentation	The decrease in regulatory deferral account debit balances resulting from impairments. [Refer: Impairment loss; Regulatory deferral account debit balances]	
			negatedLabel	Decrease through impairments, regulatory deferral account debit balances	
ifrs-full	DecreaseThroughLossOfControlOfSubsidiaryIntangibleAssetsAndGoodwill	(X) duration, credit	label	Decrease through loss of control of subsidiary, intangible assets and goodwill	Common practice: IAS 38.118 e
			documentation	The decrease in intangible assets and goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets and goodwill]	
			negatedLabel	Decrease through loss of control of subsidiary, intangible assets and goodwill	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseThroughLossOf-ControlOfSubsidiaryIntangibleAssetsOtherThan-Goodwill	(X) duration, credit	label	Decrease through loss of control of subsidiary, intangible assets other than goodwill	Common practice: IAS 38.118 e
			documentation	The decrease in intangible assets other than goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets other than goodwill]	
			negatedLabel	Decrease through loss of control of subsidiary, intangible assets other than goodwill	
ifrs-full	DecreaseThroughLossOf-ControlOfSubsidiaryOther-Provisions	(X) duration, debit	label	Decrease through loss of control of subsidiary, other provisions	Common practice: IAS 37.84
			documentation	The decrease in other provisions resulting from the loss of control of a subsidiary. [Refer: Other provisions]	
			negatedLabel	Decrease through loss of control of subsidiary, other provisions	
ifrs-full	DecreaseThroughLossOf-ControlOfSubsidiaryPropertyPlantAndEquipment	(X) duration, credit	label	Decrease through loss of control of subsidiary, property, plant and equipment	Common practice: IAS 16.73 e
			documentation	The decrease in property, plant and equipment resulting from the loss of control of a subsidiary. [Refer: Property, plant and equipment]	
			negatedLabel	Decrease through loss of control of subsidiary, property, plant and equipment	
ifrs-full	DecreaseThroughPerformanceObligationBeingSatisfiedContractLiabilities	X duration, debit	label	Decrease through performance obligation being satisfied, contract liabilities	Example: IFRS 15.118 e
			documentation	The decrease in contract liabilities resulting from the performance obligation being satisfied. [Refer: Contract liabilities; Performance obligations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DecreaseThroughRight-ToConsiderationBecoming-UnconditionalContractAssets	X duration, credit	label	Decrease through right to consideration becoming unconditional, contract assets	Example: IFRS 15.118 d
			documentation	The decrease in contract assets resulting from the right to consideration becoming unconditional. [Refer: Contract assets]	
ifrs-full	DecreaseThroughTransfer-ToLiabilitiesIncludedInDisposalGroupsClassified-AsHeldForSaleOther-Provisions	(X) duration, debit	label	Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	Common practice: IAS 37.84
			documentation	The decrease in other provisions resulting from the transfer of those provisions to liabilities included in disposal groups classified as held for sale. [Refer: Other provisions; Disposal groups classified as held for sale [member]]	
			negatedLabel	Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	
ifrs-full	DecreaseThroughWriteoff-FinancialAssets	(X) duration, credit	label	Decrease through write-off, financial assets	Example: IFRS 7.35H, Example: IFRS 7.35I c, Example: IFRS 7.IG20B
			documentation	The decrease in financial assets resulting from write-off. [Refer: Financial assets]	
			negatedLabel	Decrease through write-off, financial assets	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DeductibleTemporaryDifferencesForWhichNoDeferred-TaxAssetIsRecognised	X instant	label	Deductible temporary differences for which no deferred tax asset is recognised	Disclosure: IAS 12.81 e
			documentation	The amount of deductible temporary differences for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DeemedCostOfInvestments-ForWhichDeemedCostIsFairValue	X instant, debit	label	Aggregate deemed cost of investments for which deemed cost is fair value	Disclosure: IFRS 1.31 b
			documentation	The amount of aggregate deemed cost of investments in subsidiaries, joint ventures or associates for which deemed cost is fair value in the entity's first IFRS financial statements. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates reported in separate financial statements; IFRSs [member]]	
ifrs-full	DeemedCostOfInvestments-ForWhichDeemedCostIsPreviousGAAPCarryingAmount	X instant, debit	label	Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	Disclosure: IFRS 1.31 a
			documentation	The amount of aggregate deemed cost of investments in subsidiaries, joint ventures or associates for which deemed cost is their previous GAAP carrying amount in the entity's first IFRS financial statements. [Refer: Associates [member]; Carrying amount [member]; Joint ventures [member]; Previous GAAP [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates reported in separate financial statements; IFRSs [member]]	
ifrs-full	DefaultFinancialStatements-DateMember	member [default]	label	Default financial statements date [member]	Disclosure: IAS 8.28 f (i), Disclosure: IAS 8.29 c (i), Disclosure: IAS 8.49 b (i)
			documentation	This member stands for the standard value for the 'Creation date' axis if no other member is used.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DeferredAcquisitionCostsArisingFromInsuranceContracts	X instant, debit	label	Deferred acquisition costs arising from insurance contracts	Example: Expiry date 2023-01-01 IFRS 4.37 b, Disclosure: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG23 a, Example: Expiry date 2023-01-01 IFRS 4.IG39 a
			documentation	The amount of costs that an insurer incurs to sell, underwrite and initiate a new insurance contract whose recognition as an expense has been deferred. [Refer: Types of insurance contracts [member]]	
			periodStartLabel	Deferred acquisition costs arising from insurance contracts at beginning of period	
			periodEndLabel	Deferred acquisition costs arising from insurance contracts at end of period	
ifrs-full	DeferredIncomeIncluding-ContractLiabilities	X instant, credit	label	Deferred income including contract liabilities	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of liabilities representing income that has been received (or the amount is due) but is not yet earned, including contract liabilities. [Refer: Contract liabilities]	
			totalLabel	Total deferred income including contract liabilities	
ifrs-full	DeferredIncomeIncluding-ContractLiabilitiesAbstract		label	Deferred income including contract liabilities [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DeferredIncomeIncluding-ContractLiabilitiesRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Deferred income including contract liabilities recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for deferred income including contract liabilities assumed in a business combination. [Refer: Deferred income including contract liabilities; Business combinations [member]]	
			negatedTotalLabel	Total deferred income including contract liabilities recognised as of acquisition date	
ifrs-full	DeferredIncomeIncluding-ContractLiabilitiesRecognisedAsOfAcquisitionDateAbstract		label	Deferred income including contract liabilities recognised as of acquisition date [abstract]	
ifrs-full	DeferredIncomeOtherThan-ContractLiabilities	X instant, credit	label	Deferred income other than contract liabilities	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of liabilities representing income that has been received (or the amount is due) but is not yet earned, other than contract liabilities. [Refer: Contract liabilities]	
ifrs-full	DeferredIncomeOtherThan-ContractLiabilitiesRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Deferred income other than contract liabilities recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for deferred income other than contract liabilities assumed in a business combination. [Refer: Deferred income other than contract liabilities; Business combinations [member]]	
			negatedLabel	Deferred income other than contract liabilities recognised as of acquisition date	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DeferredTaxAssetAssociatedWithRegulatoryDeferralAccountBalances	X instant, debit	label	Deferred tax asset associated with regulatory deferral account balances	Disclosure: IFRS 14.24, Disclosure: IFRS 14.B11 b
			documentation	The amount of deferred tax asset associated with regulatory deferral account balances. [Refer: Deferred tax assets; Regulatory deferral account balances [member]]	
ifrs-full	DeferredTaxAssets	X instant, debit	label	Deferred tax assets	Disclosure: IAS 12.81 g (i), Disclosure: IAS 1.54 o, Disclosure: IAS 1.56
			documentation	The amounts of income taxes recoverable in future periods in respect of: (a) deductible temporary differences; (b) the carryforward of unused tax losses; and (c) the carryforward of unused tax credits. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]	
			negatedLabel	Deferred tax assets	
ifrs-full	DeferredTaxAssetsAndLiabilitiesAbstract		label	Deferred tax assets and liabilities [abstract]	
ifrs-full	DeferredTaxAssetsRecognisedAsOfAcquisitionDate	X instant, debit	label	Deferred tax assets recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for deferred tax assets acquired in a business combination. [Refer: Deferred tax assets; Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DeferredTaxAssetWhenUtilisationIsDependentOnFutureTaxableProfitsInExcessOfProfitsFromReversalOfTaxableTemporaryDifferencesAndEntityHasSufferedLossInJurisdictionToWhichDeferredTaxAssetRelates	X instant, debit	label	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	Disclosure: IAS 12.82
			documentation	The amount of deferred tax asset when: (a) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and (b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates. [Refer: Temporary differences [member]]	
ifrs-full	DeferredTaxExpenseArisingFromWritedownOrReversalOfWritedownOfDeferredTaxAsset	X duration, debit	label	Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset	Example: IAS 12.80 g
			documentation	The amount of deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset. [Refer: Deferred tax assets]	
ifrs-full	DeferredTaxExpenseIncome	X duration, debit	label	Deferred tax expense (income)	Disclosure: IAS 12.81 g (ii)
			documentation	The amount of tax expense (income) relating to changes in deferred tax liabilities and deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities]	
ifrs-full	DeferredTaxExpenseIncomeAbstract		label	Deferred tax expense (income) [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DeferredTaxExpenseIncomeRecognisedInProfitOrLoss	X duration	label	Deferred tax expense (income) recognised in profit or loss	Disclosure: IAS 12.81 g (ii)
			documentation	The amount of tax expense or income relating to changes in deferred tax liabilities and deferred tax assets, recognised in profit or loss. [Refer: Deferred tax assets; Deferred tax expense (income); Deferred tax liabilities]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
ifrs-full	DeferredTaxExpenseIncomeRelatingToOriginationAndReversalOfTemporaryDifferences	X duration, debit	label	Deferred tax expense (income) relating to origination and reversal of temporary differences	Example: IAS 12.80 c
			documentation	The amount of deferred tax expense or income relating to the creation or reversal of temporary differences. [Refer: Temporary differences [member]; Deferred tax expense (income)]	
ifrs-full	DeferredTaxExpenseIncomeRelatingToTaxRateChangesOrImpositionOfNewTaxes	X duration, debit	label	Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	Example: IAS 12.80 d
			documentation	The amount of deferred tax expense or income relating to tax rate changes or the imposition of new taxes. [Refer: Deferred tax expense (income)]	
ifrs-full	DeferredTaxLiabilities	X instant, credit	label	Deferred tax liabilities	Disclosure: IAS 12.81 g (i), Disclosure: IAS 1.54 o, Disclosure: IAS 1.56
			documentation	The amounts of income taxes payable in future periods in respect of taxable temporary differences. [Refer: Temporary differences [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DeferredTaxLiabilitiesOn-LiabilitiesArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts	X instant, credit	label	Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	Example: Expiry date 2023-01-01 IFRS 4.20E c
			documentation	The amount of deferred tax liabilities on liabilities arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Deferred tax liabilities]	
ifrs-full	DeferredTaxLiabilitiesRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Deferred tax liabilities recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for deferred tax liabilities assumed in a business combination. [Refer: Deferred tax liabilities; Business combinations [member]]	
			negatedLabel	Deferred tax liabilities recognised as of acquisition date	
ifrs-full	DeferredTaxLiabilityAsset	X instant, credit	label	Deferred tax liability (asset)	Disclosure: IAS 12.81 g (i)
			documentation	The amount of deferred tax liabilities or assets. [Refer: Deferred tax liabilities; Deferred tax assets]	
			netLabel	Net deferred tax liability (asset)	
			periodStartLabel	Deferred tax liability (asset) at beginning of period	
			periodEndLabel	Deferred tax liability (asset) at end of period	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DeferredTaxLiabilityAssociatedWithRegulatoryDeferralAccountBalances	X instant, credit	label	Deferred tax liability associated with regulatory deferral account balances	Disclosure: IFRS 14.24, Disclosure: IFRS 14.B11 b
			documentation	The amount of deferred tax liability associated with regulatory deferral account balances. [Refer: Deferred tax liabilities; Regulatory deferral account balances [member]]	
ifrs-full	DeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquity	X duration	label	Deferred tax relating to items credited (charged) directly to equity	Disclosure: IAS 12.81 a
			documentation	The amount of deferred tax related to items credited (charged) directly to equity. [Refer: Deferred tax expense (income)]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
ifrs-full	DefinedBenefitObligation-AtPresentValue	(X) instant, credit	label	Defined benefit obligation, at present value	Common practice: IAS 19.57 a
			documentation	The present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. [Refer: Plan assets, at fair value]	
			negatedLabel	Defined benefit obligation, at present value	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DefinedBenefitPlansAxis	axis	label	Defined benefit plans [axis]	Disclosure: IAS 19.138
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	DefinedBenefit-PlansMember	member [default]	label	Defined benefit plans [member]	Disclosure: IAS 19.138
			documentation	This member stands for post-employment benefit plans other than defined contribution plans. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. It also represents the standard value for the 'Defined benefit plans' axis if no other member is used.	
ifrs-full	DefinedBenefitPlansOther-ThanMultiemployerPlans-StatePlansAndPlansThat-ShareRisksBetweenEntities-UnderCommonControlMember	member	label	Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	Disclosure: IAS 19.138
			documentation	This member stands for defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control. [Refer: Defined benefit plans [member]]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DefinedBenefitPlansThat-ShareRisksBetweenEntities-UnderCommonControlMember	member	label	Defined benefit plans that share risks between entities under common control [member]	Disclosure: IAS 19.149
			documentation	This member stands for defined benefit plans that share risks between entities under common control such as a parent and its subsidiaries. [Refer: Defined benefit plans [member]; Subsidiaries [member]; Parent [member]]	
ifrs-full	DepartureFromRequirementOfIFRSAxis	axis	label	Departure from requirement of IFRS [axis]	Disclosure: IAS 1.20 d
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	DepositsFromBanks	X instant, credit	label	Deposits from banks	Common practice: IAS 1.55
			documentation	The amount of deposit liabilities from banks held by the entity.	
ifrs-full	DepositsFromCustomers	X instant, credit	label	Deposits from customers	Common practice: IAS 1.55
			documentation	The amount of deposit liabilities from customers held by the entity.	
			totalLabel	Total deposits from customers	
ifrs-full	DepositsFromCustomers-Abstract		label	Deposits from customers [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DepreciationAmortisation-AndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	X duration, debit	label	Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	Common practice: IAS 1.112 c
			documentation	The amount of depreciation expense, amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss. [Refer: Depreciation and amortisation expense; Impairment loss (reversal of impairment loss) recognised in profit or loss]	
			totalLabel	Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	
ifrs-full	DepreciationAmortisation-AndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossAbstract		label	Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]	
ifrs-full	DepreciationAndAmortisationExpense	X duration, debit	label	Depreciation and amortisation expense	Example: IAS 1.102, Disclosure: IAS 1.104, Disclosure: IAS 1.99, Disclosure: IFRS 12.B13 d, Disclosure: IFRS 8.23 e, Disclosure: IFRS 8.28 e
			documentation	The amount of depreciation and amortisation expense. Depreciation and amortisation are the systematic allocations of depreciable amounts of assets over their useful lives.	
			totalLabel	Total depreciation and amortisation expense	
			negatedLabel	Depreciation and amortisation expense	
ifrs-full	DepreciationAndAmortisationExpenseAbstract		label	Depreciation and amortisation expense [abstract]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DepreciationBiologicalAssets	(X) duration	label	Depreciation, biological assets	Disclosure: IAS 41.55 c
			documentation	The amount of depreciation recognised on biological assets. [Refer: Depreciation and amortisation expense; Biological assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Depreciation, biological assets	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DepreciationExpense	X duration, debit	label	Depreciation expense	Common practice: IAS 1.112 c
			documentation	The amount of depreciation expense. Depreciation is the systematic allocation of depreciable amounts of tangible assets over their useful lives.	
ifrs-full	DepreciationInvestment-Property	(X) duration	label	Depreciation, investment property	Disclosure: IAS 40.76, Disclosure: IAS 40.79 d (iv)
			documentation	The amount of depreciation recognised on investment property. [Refer: Depreciation and amortisation expense; Investment property]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Depreciation, investment property	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DepreciationMethodBiologicalAssetsAtCost	text	label	Depreciation method, biological assets, at cost	Disclosure: IAS 41.54 d
			documentation	The depreciation method used for biological assets measured at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets]	
ifrs-full	DepreciationMethodInvestmentPropertyCostModel	text	label	Depreciation method, investment property, cost model	Disclosure: IAS 40.79 a
			documentation	The depreciation method used for investment property measured using the cost model. [Refer: Investment property]	
ifrs-full	DepreciationMethodPropertyPlantAndEquipment	text	label	Depreciation method, property, plant and equipment	Disclosure: IAS 16.73 b
			documentation	The depreciation method used for property, plant and equipment. [Refer: Property, plant and equipment]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DepreciationPropertyPlant-AndEquipment	(X) duration	label	Depreciation, property, plant and equipment	Disclosure: IAS 16.73 e (vii), Disclosure: IAS 16.75 a
			documentation	The amount of depreciation of property, plant and equipment. [Refer: Depreciation and amortisation expense; Property, plant and equipment]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Depreciation, property, plant and equipment	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DepreciationRateBiological-AssetsAtCost	X.XX duration	label	Depreciation rate, biological assets, at cost	Disclosure: IAS 41.54 e
			documentation	The depreciation rate used for biological assets. [Refer: Biological assets]	
ifrs-full	DepreciationRateInvestmentPropertyCostModel	X.XX duration	label	Depreciation rate, investment property, cost model	Disclosure: IAS 40.79 b
			documentation	The depreciation rate used for investment property. [Refer: Investment property]	
ifrs-full	DepreciationRatePropertyPlantAndEquipment	X.XX duration	label	Depreciation rate, property, plant and equipment	Disclosure: IAS 16.73 c
			documentation	The depreciation rate used for property, plant and equipment. [Refer: Property, plant and equipment]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DepreciationRightof-useAssets	X duration	label	Depreciation, right-of-use assets	Disclosure: IFRS 16.53 a
			documentation	The amount of depreciation of right-of-use assets. [Refer: Depreciation and amortisation expense; Right-of-use assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DerivativeFinancialAssets	X instant, debit	label	Derivative financial assets	Common practice: IAS 1.55
			documentation	The amount of financial assets classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]	
ifrs-full	DerivativeFinancialAssetsHeldForHedging	X instant, debit	label	Derivative financial assets held for hedging	Common practice: IAS 1.55
			documentation	The amount of derivative financial assets held for hedging. [Refer: Derivative financial assets]	
ifrs-full	DerivativeFinancialAssetsHeldForTrading	X instant, debit	label	Derivative financial assets held for trading	Common practice: IAS 1.55
			documentation	The amount of derivative financial assets held for trading. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss, classified as held for trading]	
ifrs-full	DerivativeFinancialLiabilities	X instant, credit	label	Derivative financial liabilities	Common practice: IAS 1.55
			documentation	The amount of financial liabilities classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]	
ifrs-full	DerivativeFinancialLiabilitiesHeldForHedging	X instant, credit	label	Derivative financial liabilities held for hedging	Common practice: IAS 1.55
			documentation	The amount of derivative financial liabilities held for hedging. [Refer: Derivative financial liabilities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DerivativeFinancialLiabilitiesHeldForTrading	X instant, credit	label	Derivative financial liabilities held for trading	Common practice: IAS 1.55
			documentation	The amount of derivative financial liabilities held for trading. [Refer: Derivative financial liabilities; Financial liabilities at fair value through profit or loss that meet definition of held for trading]	
ifrs-full	DerivativeFinancialLiabilitiesUndiscounted-CashFlows	X instant, credit	label	Derivative financial liabilities, undiscounted cash flows	Disclosure: IFRS 7.39 b
			documentation	The amount of contractual undiscounted cash flows in relation to derivative financial liabilities. [Refer: Derivative financial liabilities]	
ifrs-full	DerivativeLiabilitiesUsed-ToMitigateRisksArisingFromAssetsBackingContracts-WithinScopeOfIFRS4AndNonderivativeInvestmentContracts	X instant, credit	label	Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	Example: Expiry date 2023-01-01 IFRS 4.20E c
			documentation	The amount of derivative liabilities used to mitigate risks arising from the assets backing the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]]	
ifrs-full	DerivativeLiabilitiesUsed-ToMitigateRisksArising-FromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts	X instant, credit	label	Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	Example: Expiry date 2023-01-01 IFRS 4.20E c
			documentation	The amount of derivative liabilities used to mitigate risks arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DerivativesAmountContributedToFairValueOf-PlanAssets	X instant, debit	label	Derivatives, amount contributed to fair value of plan assets	Example: IAS 19.142 e
			documentation	The amount derivatives contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Derivatives [member]]	
ifrs-full	DerivativesMember	member	label	Derivatives [member]	Example: IFRS 13.94, Example: IFRS 13.IE60, Example: IFRS 7.6, Example: IFRS 7.IG40B
			documentation	This member stands for financial instruments or other contracts within the scope of IFRS 9 with all three of the following characteristics: (a) Their value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the ‘underlying’); (b) They require no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors; (c) They are settled at a future date. [Refer: Financial instruments, class [member]]	
ifrs-full	DerivativesPercentageContributedToFairValueOf-PlanAssets	X.XX instant	label	Derivatives, percentage contributed to fair value of plan assets	Common practice: IAS 19.142 e
			documentation	The percentage derivatives contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Derivatives, amount contributed to fair value of plan assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionAndCarryingAmountOfIntangibleAssetsMaterialToEntity	text	label	Description of intangible assets material to entity	Disclosure: IAS 38.122 b
			documentation	The description of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionAndCarryingAmountOfIntangibleAssetsWithIndefiniteUsefulLife	text	label	Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	Disclosure: IAS 38.122 a
			documentation	The description of intangible assets with indefinite useful life, supporting the assessment of indefinite useful life. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionOfAccounting-ForTransactionRecognised-SeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusiness-Combination	text	label	Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Disclosure: IFRS 3.B64 1 (ii)
			documentation	The description of how the acquirer accounted for a transaction recognised separately from the acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfAccounting-PolicyDecisionToUseExceptionInIFRS1348Assets	text	label	Description of accounting policy decision to use exception in IFRS 13.48, assets	Disclosure: IFRS 13.96
			documentation	The description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for assets.	
ifrs-full	DescriptionOfAccounting-PolicyDecisionToUseExceptionInIFRS1348Liabilities	text	label	Description of accounting policy decision to use exception in IFRS 13.48, liabilities	Disclosure: IFRS 13.96
			documentation	The description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for liabilities.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForAvailablefor-saleFinancialAssetsExplanatory	text block	label	Description of accounting policy for available-for-sale financial assets [text block]	Common practice: Expiry date 2023-01-01 IAS 1.117 b
			documentation	The description of the entity's accounting policy for available-for-sale financial assets. [Refer: Financial assets available-for-sale]	
ifrs-full	DescriptionOfAccounting-PolicyForBiologicalAssetsExplanatory	text block	label	Description of accounting policy for biological assets [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for biological assets. [Refer: Biological assets] Effective 2023-01-01: The description of the entity's material accounting policy information for biological assets. [Refer: Biological assets] The description of the entity's accounting policy for biological assets. [Refer: Biological assets]	
ifrs-full	DescriptionOfAccounting-PolicyForBorrowingCostsExplanatory	text block	label	Description of accounting policy for borrowing costs [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for interest and other costs that the entity incurs in connection with the borrowing of funds. Effective 2023-01-01: The description of the entity's material accounting policy information for interest and other costs that the entity incurs in connection with the borrowing of funds. The description of the entity's accounting policy for interest and other costs that the entity incurs in connection with the borrowing of funds.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForBorrowingsExplanatory	text block	label	Description of accounting policy for borrowings [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for borrowings. [Refer: Borrowings] Effective 2023-01-01: The description of the entity's material accounting policy information for borrowings. [Refer: Borrowings] The description of the entity's accounting policy for borrowings. [Refer: Borrowings]	
ifrs-full	DescriptionOfAccounting-PolicyForBusinessCombinationsAndGoodwillExplanatory	text block	label	Description of accounting policy for business combinations and goodwill [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for business combinations and goodwill. [Refer: Business combinations [member]; Goodwill] Effective 2023-01-01: The description of the entity's material accounting policy information for business combinations and goodwill. [Refer: Business combinations [member]; Goodwill] The description of the entity's accounting policy for business combinations and goodwill. [Refer: Business combinations [member]; Goodwill]	
ifrs-full	DescriptionOfAccounting-PolicyForBusinessCombinationsExplanatory	text block	label	Description of accounting policy for business combinations [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for business combinations. [Refer: Business combinations [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for business combinations. [Refer: Business combinations [member]] The description of the entity's accounting policy for business combinations. [Refer: Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForCashFlowsExplanatory	text block	label	Description of accounting policy for cash flows [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity’s accounting policy for cash flows. Effective 2023-01-01: The description of the entity’s material accounting policy information for cash flows. The description of the entity’s accounting policy for cash flows.	
ifrs-full	DescriptionOfAccounting-PolicyForCollateralExplanatory	text block	label	Description of accounting policy for collateral [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity’s accounting policy for collateral. Effective 2023-01-01: The description of the entity’s material accounting policy information for collateral. The description of the entity’s accounting policy for collateral.	
ifrs-full	DescriptionOfAccounting-PolicyForConstructionIn-ProgressExplanatory	text block	label	Description of accounting policy for construction in progress [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity’s accounting policy for construction in progress. [Refer: Construction in progress] Effective 2023-01-01: The description of the entity’s material accounting policy information for construction in progress. [Refer: Construction in progress] The description of the entity’s accounting policy for construction in progress. [Refer: Construction in progress]	
ifrs-full	DescriptionOfAccounting-PolicyForContingentLiabilitiesAndContingentAssetsExplanatory	text block	label	Description of accounting policy for contingent liabilities and contingent assets [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity’s accounting policy for contingent liabilities and contingent assets. [Refer: Contingent liabilities [member]; Description of nature of contingent assets] Effective 2023-01-01: The description of the entity’s material accounting policy information for contingent liabilities and contingent assets. [Refer: Contingent liabilities [member]; Description of nature of contingent assets] The description of the entity’s accounting policy for contingent liabilities and contingent assets. [Refer: Contingent liabilities [member]; Description of nature of contingent assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForCustomerAcquisitionCostsExplanatory	text block	label	Description of accounting policy for customer acquisition costs [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for costs related to acquisition of customers. Effective 2023-01-01: The description of the entity's material accounting policy information for costs related to acquisition of customers. The description of the entity's accounting policy for costs related to acquisition of customers.	
ifrs-full	DescriptionOfAccounting-PolicyForCustomerLoyalty-ProgrammesExplanatory	text block	label	Description of accounting policy for customer loyalty programmes [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for customer loyalty programmes. Effective 2023-01-01: The description of the entity's material accounting policy information for customer loyalty programmes. The description of the entity's accounting policy for customer loyalty programmes.	
ifrs-full	DescriptionOfAccounting-PolicyForDecommissioningRestorationAndRehabilitationProvisionsExplanatory	text block	label	Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for decommissioning, restoration and rehabilitation provisions. [Refer: Provision for decommissioning, restoration and rehabilitation costs] Effective 2023-01-01: The description of the entity's material accounting policy information for decommissioning, restoration and rehabilitation provisions. [Refer: Provision for decommissioning, restoration and rehabilitation costs] The description of the entity's accounting policy for decommissioning, restoration and rehabilitation provisions. [Refer: Provision for decommissioning, restoration and rehabilitation costs]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForDeferredAcquisitionCostsArisingFromInsuranceContractsExplanatory	text block	label	Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts] Effective 2023-01-01: The description of the entity's material accounting policy information for deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts] The description of the entity's accounting policy for deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	DescriptionOfAccounting-PolicyForDeferredIncome-TaxExplanatory	text block	label	Description of accounting policy for deferred income tax [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for deferred income tax. [Refer: Deferred tax expense (income)] Effective 2023-01-01: The description of the entity's material accounting policy information for deferred income tax. [Refer: Deferred tax expense (income)] The description of the entity's accounting policy for deferred income tax. [Refer: Deferred tax expense (income)]	
ifrs-full	DescriptionOfAccounting-PolicyForDepreciation-ExpenseExplanatory	text block	label	Description of accounting policy for depreciation expense [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for depreciation expense. [Refer: Depreciation and amortisation expense] Effective 2023-01-01: The description of the entity's material accounting policy information for depreciation expense. [Refer: Depreciation and amortisation expense] The description of the entity's accounting policy for depreciation expense. [Refer: Depreciation and amortisation expense]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForDerecognitionOf-FinancialInstrumentsExplanatory	text block	label	Description of accounting policy for derecognition of financial instruments [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for the derecognition of financial instruments. [Refer: Financial instruments, class [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for the derecognition of financial instruments. [Refer: Financial instruments, class [member]] The description of the entity's accounting policy for the derecognition of financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForDerivativeFinancialInstrumentsAndHedgingExplanatory	text block	label	Description of accounting policy for derivative financial instruments and hedging [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for derivative financial instruments and hedging. [Refer: Financial instruments, class [member]; Derivatives [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for derivative financial instruments and hedging. [Refer: Financial instruments, class [member]; Derivatives [member]] The description of the entity's accounting policy for derivative financial instruments and hedging. [Refer: Financial instruments, class [member]; Derivatives [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForDerivativeFinancialInstrumentsExplanatory	text block	label	Description of accounting policy for derivative financial instruments [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for derivative financial instruments. [Refer: Financial instruments, class [member]; Derivatives [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for derivative financial instruments. [Refer: Financial instruments, class [member]; Derivatives [member]] The description of the entity's accounting policy for derivative financial instruments. [Refer: Financial instruments, class [member]; Derivatives [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForDiscontinuedOperationsExplanatory	text block	label	Description of accounting policy for discontinued operations [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for discontinued operations. [Refer: Discontinued operations [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for discontinued operations. [Refer: Discontinued operations [member]] The description of the entity's accounting policy for discontinued operations. [Refer: Discontinued operations [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForDiscountsAndRebatesExplanatory	text block	label	Description of accounting policy for discounts and rebates [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for discounts and rebates. Effective 2023-01-01: The description of the entity's material accounting policy information for discounts and rebates. The description of the entity's accounting policy for discounts and rebates.	
ifrs-full	DescriptionOfAccounting-PolicyForDividendsExplanatory	text block	label	Description of accounting policy for dividends [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital. Effective 2023-01-01: The description of the entity's material accounting policy information for dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital. The description of the entity's accounting policy for dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForEarningsPerShareExplanatory	text block	label	Description of accounting policy for earnings per share [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for earnings per share. Effective 2023-01-01: The description of the entity's material accounting policy information for earnings per share. The description of the entity's accounting policy for earnings per share.	
ifrs-full	DescriptionOfAccounting-PolicyForEmissionRightsExplanatory	text block	label	Description of accounting policy for emission rights [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for emission rights. Effective 2023-01-01: The description of the entity's material accounting policy information for emission rights. The description of the entity's accounting policy for emission rights.	
ifrs-full	DescriptionOfAccounting-PolicyForEmployeeBenefitsExplanatory	text block	label	Description of accounting policy for employee benefits [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for employee benefits. Employee benefits are all forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment. Effective 2023-01-01: The description of the entity's material accounting policy information for employee benefits. Employee benefits are all forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment. The description of the entity's accounting policy for employee benefits. Employee benefits are all forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForEnvironmentRelatedExpenseExplanatory	text block	label	Description of accounting policy for environment related expense [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for environment related expense. Effective 2023-01-01: The description of the entity's material accounting policy information for environment related expense. The description of the entity's accounting policy for environment related expense.	
ifrs-full	DescriptionOfAccounting-PolicyForExceptionalItemsExplanatory	text block	label	Description of accounting policy for exceptional items [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for exceptional items. Effective 2023-01-01: The description of the entity's material accounting policy information for exceptional items. The description of the entity's accounting policy for exceptional items.	
ifrs-full	DescriptionOfAccounting-PolicyForExpensesExplanatory	text block	label	Description of accounting policy for expenses [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for expenses. Effective 2023-01-01: The description of the entity's material accounting policy information for expenses.	
ifrs-full	DescriptionOfAccounting-PolicyForExplorationAndEvaluationExpenditures	text block	label	Description of accounting policy for exploration and evaluation expenditures [text block]	Disclosure: IFRS 6.24 a
			documentation	The description of the entity's accounting policy for exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForFairValue-MeasurementExplanatory	text block	label	Description of accounting policy for fair value measurement [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for fair value measurement. [Refer: At fair value [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for fair value measurement. [Refer: At fair value [member]] The description of the entity's accounting policy for fair value measurement. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForFeeAndCommissionIncomeAndExpenseExplanatory	text block	label	Description of accounting policy for fee and commission income and expense [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for fee and commission income and expense. [Refer: Fee and commission income (expense)] Effective 2023-01-01: The description of the entity's material accounting policy information for fee and commission income and expense. [Refer: Fee and commission income (expense)] The description of the entity's accounting policy for fee and commission income and expense. [Refer: Fee and commission income (expense)]	
ifrs-full	DescriptionOfAccounting-PolicyForFinanceCostsExplanatory	text block	label	Description of accounting policy for finance costs [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for finance costs. [Refer: Finance costs] Effective 2023-01-01: The description of the entity's material accounting policy information for finance costs. [Refer: Finance costs] The description of the entity's accounting policy for finance costs. [Refer: Finance costs]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForFinanceIncome-AndCostsExplanatory	text block	label	Description of accounting policy for finance income and costs [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for finance income and costs. [Refer: Finance income (cost)] Effective 2023-01-01: The description of the entity's material accounting policy information for finance income and costs. [Refer: Finance income (cost)] The description of the entity's accounting policy for finance income and costs. [Refer: Finance income (cost)]	
ifrs-full	DescriptionOfAccounting-PolicyForFinancialAssetsExplanatory	text block	label	Description of accounting policy for financial assets [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for financial assets. [Refer: Financial assets] Effective 2023-01-01: The description of the entity's material accounting policy information for financial assets. [Refer: Financial assets] The description of the entity's accounting policy for financial assets. [Refer: Financial assets]	
ifrs-full	DescriptionOfAccounting-PolicyForFinancialGuaranteesExplanatory	text block	label	Description of accounting policy for financial guarantees [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for financial guarantees. [Refer: Guarantees [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for financial guarantees. [Refer: Guarantees [member]] The description of the entity's accounting policy for financial guarantees. [Refer: Guarantees [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForFinancialInstrumentsAtFairValueThrough-ProfitOrLossExplanatory	text block	label	Description of accounting policy for financial instruments at fair value through profit or loss [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for financial instruments at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for financial instruments at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]] The description of the entity's accounting policy for financial instruments at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForFinancialInstrumentsExplanatory	text block	label	Description of accounting policy for financial instruments [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for financial instruments. [Refer: Financial instruments, class [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for financial instruments. [Refer: Financial instruments, class [member]] The description of the entity's accounting policy for financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForFinancialLiabilitiesExplanatory	text block	label	Description of accounting policy for financial liabilities [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for financial liabilities. [Refer: Financial liabilities] Effective 2023-01-01: The description of the entity's material accounting policy information for financial liabilities. [Refer: Financial liabilities] The description of the entity's accounting policy for financial liabilities. [Refer: Financial liabilities]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForForeignCurrency-TranslationExplanatory	text block	label	Description of accounting policy for foreign currency translation [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for foreign currency translation. Effective 2023-01-01: The description of the entity's material accounting policy information for foreign currency translation. The description of the entity's accounting policy for foreign currency translation.	
ifrs-full	DescriptionOfAccounting-PolicyForFranchiseFeesExplanatory	text block	label	Description of accounting policy for franchise fees [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for franchise fees. Effective 2023-01-01: The description of the entity's material accounting policy information for franchise fees. The description of the entity's accounting policy for franchise fees.	
ifrs-full	DescriptionOfAccounting-PolicyForFunctionalCurrencyExplanatory	text block	label	Description of accounting policy for functional currency [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for the currency of the primary economic environment in which the entity operates. Effective 2023-01-01: The description of the entity's material accounting policy information for the currency of the primary economic environment in which the entity operates. The description of the entity's accounting policy for the currency of the primary economic environment in which the entity operates.	
ifrs-full	DescriptionOfAccounting-PolicyForGoodwillExplanatory	text block	label	Description of accounting policy for goodwill [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for goodwill. [Refer: Goodwill] Effective 2023-01-01: The description of the entity's material accounting policy information for goodwill. [Refer: Goodwill] The description of the entity's accounting policy for goodwill. [Refer: Goodwill]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForGovernmentGrants	text block	label	Description of accounting policy for government grants [text block]	Disclosure: IAS 20.39 a
			documentation	The description of the entity's accounting policy for government grants, including the methods of presentation adopted in the financial statements. [Refer: Government [member]; Government grants]	
ifrs-full	DescriptionOfAccounting-PolicyForHedgingExplanatory	text block	label	Description of accounting policy for hedging [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for hedging. Effective 2023-01-01: The description of the entity's material accounting policy information for hedging. The description of the entity's accounting policy for hedging.	
ifrs-full	DescriptionOfAccounting-PolicyForHeldtomaturityInvestmentsExplanatory	text block	label	Description of accounting policy for held-to-maturity investments [text block]	Common practice: Expiry date 2023-01-01 IAS 1.117 b
			documentation	The description of the entity's accounting policy for held-to-maturity investments. [Refer: Held-to-maturity investments]	
ifrs-full	DescriptionOfAccounting-PolicyForImpairmentOfAssetsExplanatory	text block	label	Description of accounting policy for impairment of assets [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for the impairment of assets. Effective 2023-01-01: The description of the entity's material accounting policy information for the impairment of assets. The description of the entity's accounting policy for the impairment of assets.	
ifrs-full	DescriptionOfAccounting-PolicyForImpairmentOfFinancialAssetsExplanatory	text block	label	Description of accounting policy for impairment of financial assets [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for the impairment of financial assets. [Refer: Financial assets] Effective 2023-01-01: The description of the entity's material accounting policy information for the impairment of financial assets. [Refer: Financial assets] The description of the entity's accounting policy for the impairment of financial assets. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForImpairmentOf-NonfinancialAssetsExplanatory	text block	label	Description of accounting policy for impairment of non-financial assets [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for the impairment of non-financial assets. [Refer: Financial assets] Effective 2023-01-01: The description of the entity's material accounting policy information for the impairment of non-financial assets. [Refer: Financial assets] The description of the entity's accounting policy for the impairment of non-financial assets. [Refer: Financial assets]	
ifrs-full	DescriptionOfAccounting-PolicyForIncomeTaxExplanatory	text block	label	Description of accounting policy for income tax [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for income tax. Effective 2023-01-01: The description of the entity's material accounting policy information for income tax. The description of the entity's accounting policy for income tax.	
ifrs-full	DescriptionOfAccounting-PolicyForInsurance-Contracts	text block	label	Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	Disclosure: IFRS 4.37 a – Expiry date 2023-01-01, Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for insurance contracts and related assets, liabilities, income and expense. [Refer: Types of insurance contracts [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for insurance contracts and related assets, liabilities, income and expense. [Refer: Types of insurance contracts [member]] The description of the entity's accounting policy for insurance contracts and related assets, liabilities, income and expense. [Refer: Types of insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForIntangibleAssetsAndGoodwillExplanatory	text block	label	Description of accounting policy for intangible assets and goodwill [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for intangible assets and goodwill. [Refer: Intangible assets and goodwill] Effective 2023-01-01: The description of the entity's material accounting policy information for intangible assets and goodwill. [Refer: Intangible assets and goodwill] The description of the entity's accounting policy for intangible assets and goodwill. [Refer: Intangible assets and goodwill]	
ifrs-full	DescriptionOfAccounting-PolicyForIntangibleAssetsOtherThanGoodwillExplanatory	text block	label	Description of accounting policy for intangible assets other than goodwill [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill] Effective 2023-01-01: The description of the entity's material accounting policy information for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill] The description of the entity's accounting policy for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionOfAccounting-PolicyForInterestIncome-AndExpenseExplanatory	text block	label	Description of accounting policy for interest income and expense [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for income and expense arising from interest. Effective 2023-01-01: The description of the entity's material accounting policy information for income and expense arising from interest. The description of the entity's accounting policy for income and expense arising from interest.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForInvestmentIn-Associates	text block	label	Description of accounting policy for investment in associates [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for investments in associates. [Refer: Associates [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for investments in associates. [Refer: Associates [member]] The description of the entity's accounting policy for investments in associates. [Refer: Associates [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForInvestmentIn-AssociatesAndJointVenturesExplanatory	text block	label	Description of accounting policy for investment in associates and joint ventures [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for investment in associates and joint ventures. [Refer: Associates [member]; Joint ventures [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for investment in associates and joint ventures. [Refer: Associates [member]; Joint ventures [member]] The description of the entity's accounting policy for investment in associates and joint ventures. [Refer: Associates [member]; Joint ventures [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForInvestmentPropertyExplanatory	text block	label	Description of accounting policy for investment property [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for investment property. [Refer: Investment property] Effective 2023-01-01: The description of the entity's material accounting policy information for investment property. [Refer: Investment property] The description of the entity's accounting policy for investment property. [Refer: Investment property]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForInvestmentsIn-JointVentures	text block	label	Description of accounting policy for investments in joint ventures [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for investments in joint ventures. [Refer: Joint ventures [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for investments in joint ventures. [Refer: Joint ventures [member]] The description of the entity's accounting policy for investments in joint ventures. [Refer: Joint ventures [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForInvestmentsOther-ThanInvestmentsAccounted-ForUsingEquityMethod-Explanatory	text block	label	Description of accounting policy for investments other than investments accounted for using equity method [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method] Effective 2023-01-01: The description of the entity's material accounting policy information for investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method] The description of the entity's accounting policy for investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForIssuedCapital-Explanatory	text block	label	Description of accounting policy for issued capital [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for issued capital. [Refer: Issued capital] Effective 2023-01-01: The description of the entity's material accounting policy information for issued capital. [Refer: Issued capital] The description of the entity's accounting policy for issued capital. [Refer: Issued capital]	
ifrs-full	DescriptionOfAccounting-PolicyForLeasesExplanatory	text block	label	Description of accounting policy for leases [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for leases. A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time. Effective 2023-01-01: The description of the entity's material accounting policy information for leases. A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time. The description of the entity's accounting policy for leases. A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time.	
ifrs-full	DescriptionOfAccounting-PolicyForLoansAndReceivablesExplanatory	text block	label	Description of accounting policy for loans and receivables [text block]	Common practice: Expiry date 2023-01-01 IAS 1.117 b
			documentation	The description of the entity's accounting policy for loans and receivables. [Refer: Loans and receivables]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForMeasuringInventories	text block	label	Description of accounting policy for measuring inventories [text block]	Disclosure: IAS 2.36 a
			documentation	The description of the entity's accounting policy for measuring inventories. [Refer: Inventories]	
ifrs-full	DescriptionOfAccounting-PolicyForMiningAssetsExplanatory	text block	label	Description of accounting policy for mining assets [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for mining assets. [Refer: Mining assets] Effective 2023-01-01: The description of the entity's material accounting policy information for mining assets. [Refer: Mining assets] The description of the entity's accounting policy for mining assets. [Refer: Mining assets]	
ifrs-full	DescriptionOfAccounting-PolicyForMiningRightsExplanatory	text block	label	Description of accounting policy for mining rights [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for mining rights. [Refer: Mining rights [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for mining rights. [Refer: Mining rights [member]] The description of the entity's accounting policy for mining rights. [Refer: Mining rights [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleAndDiscontinuedOperationsExplanatory	text block	label	Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Non-current assets or disposal groups classified as held for sale] Effective 2023-01-01: The description of the entity's material accounting policy information for non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Non-current assets or disposal groups classified as held for sale] The description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Non-current assets or disposal groups classified as held for sale]	
ifrs-full	DescriptionOfAccounting-PolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleExplanatory	text block	label	Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale. [Refer: Non-current assets or disposal groups classified as held for sale] Effective 2023-01-01: The description of the entity's material accounting policy information for non-current assets or disposal groups classified as held for sale. [Refer: Non-current assets or disposal groups classified as held for sale] The description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale. [Refer: Non-current assets or disposal groups classified as held for sale]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForOffsettingOfFinancialInstrumentsExplanatory	text block	label	Description of accounting policy for offsetting of financial instruments [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for the offsetting of financial instruments. [Refer: Financial instruments, class [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for the offsetting of financial instruments. [Refer: Financial instruments, class [member]] The description of the entity's accounting policy for the offsetting of financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForOilAndGasAssetsExplanatory	text block	label	Description of accounting policy for oil and gas assets [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for oil and gas assets. [Refer: Oil and gas assets] Effective 2023-01-01: The description of the entity's material accounting policy information for oil and gas assets. [Refer: Oil and gas assets] The description of the entity's accounting policy for oil and gas assets. [Refer: Oil and gas assets]	
ifrs-full	DescriptionOfAccounting-PolicyForProgrammingAssetsExplanatory	text block	label	Description of accounting policy for programming assets [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for programming assets. [Refer: Programming assets] Effective 2023-01-01: The description of the entity's material accounting policy information for programming assets. [Refer: Programming assets] The description of the entity's accounting policy for programming assets. [Refer: Programming assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForPropertyPlant-AndEquipmentExplanatory	text block	label	Description of accounting policy for property, plant and equipment [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for property, plant and equipment. [Refer: Property, plant and equipment] Effective 2023-01-01: The description of the entity's material accounting policy information for property, plant and equipment. [Refer: Property, plant and equipment] The description of the entity's accounting policy for property, plant and equipment. [Refer: Property, plant and equipment]	
ifrs-full	DescriptionOfAccounting-PolicyForProvisionsExplanatory	text block	label	Description of accounting policy for provisions [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for provisions. [Refer: Provisions] Effective 2023-01-01: The description of the entity's material accounting policy information for provisions. [Refer: Provisions] The description of the entity's accounting policy for provisions. [Refer: Provisions]	
ifrs-full	DescriptionOfAccounting-PolicyForReclassification-OfFinancialInstrumentsExplanatory	text block	label	Description of accounting policy for reclassification of financial instruments [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for the reclassification of financial instruments. [Refer: Financial instruments, class [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for the reclassification of financial instruments. [Refer: Financial instruments, class [member]] The description of the entity's accounting policy for the reclassification of financial instruments. [Refer: Financial instruments, class [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForRecognisingDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueExplanatory	text block	label	Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	Disclosure: IFRS 7.28 a
			documentation	The description of the entity's accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForRecognitionOfRevenue	text block	label	Description of accounting policy for recognition of revenue [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for recognising revenue. [Refer: Revenue] Effective 2023-01-01: The description of the entity's material accounting policy information for recognising revenue. [Refer: Revenue] The description of the entity's accounting policy for recognising revenue. [Refer: Revenue]	
ifrs-full	DescriptionOfAccounting-PolicyForRegulatoryDeferralAccountsExplanatory	text block	label	Description of accounting policy for regulatory deferral accounts [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for regulatory deferral accounts. [Refer: Regulatory deferral account balances [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for regulatory deferral accounts. [Refer: Regulatory deferral account balances [member]] The description of the entity's accounting policy for regulatory deferral accounts. [Refer: Regulatory deferral account balances [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForReinsuranceExplanatory	text block	label	Description of accounting policy for reinsurance [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for reinsurance. Effective 2023-01-01: The description of the entity's material accounting policy information for reinsurance. The description of the entity's accounting policy for reinsurance.	
ifrs-full	DescriptionOfAccounting-PolicyForRepairsAndMaintenanceExplanatory	text block	label	Description of accounting policy for repairs and maintenance [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for repairs and maintenance. [Refer: Repairs and maintenance expense] Effective 2023-01-01: The description of the entity's material accounting policy information for repairs and maintenance. [Refer: Repairs and maintenance expense] The description of the entity's accounting policy for repairs and maintenance. [Refer: Repairs and maintenance expense]	
ifrs-full	DescriptionOfAccounting-PolicyForRepurchaseAndReverseRepurchaseAgreementsExplanatory	text block	label	Description of accounting policy for repurchase and reverse repurchase agreements [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for repurchase and reverse repurchase agreements. Effective 2023-01-01: The description of the entity's material accounting policy information for repurchase and reverse repurchase agreements. The description of the entity's accounting policy for repurchase and reverse repurchase agreements.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForResearchAnd-DevelopmentExpenseExplanatory	text block	label	Description of accounting policy for research and development expense [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for research and development expense. [Refer: Research and development expense] Effective 2023-01-01: The description of the entity's material accounting policy information for research and development expense. [Refer: Research and development expense] The description of the entity's accounting policy for research and development expense. [Refer: Research and development expense]	
ifrs-full	DescriptionOfAccounting-PolicyForRestrictedCashAndCashEquivalentsExplanatory	text block	label	Description of accounting policy for restricted cash and cash equivalents [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents] Effective 2023-01-01: The description of the entity's material accounting policy information for restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents] The description of the entity's accounting policy for restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	
ifrs-full	DescriptionOfAccounting-PolicyForSegmentReportingExplanatory	text block	label	Description of accounting policy for segment reporting [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for segment reporting. Effective 2023-01-01: The description of the entity's material accounting policy information for segment reporting. The description of the entity's accounting policy for segment reporting.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForServiceConcessionArrangementsExplanatory	text block	label	Description of accounting policy for service concession arrangements [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for service concession arrangements. [Refer: Service concession arrangements [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for service concession arrangements. [Refer: Service concession arrangements [member]] The description of the entity's accounting policy for service concession arrangements. [Refer: Service concession arrangements [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForSharebasedPaymentTransactionsExplanatory	text block	label	Description of accounting policy for share-based payment transactions [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
				arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]] The description of the entity's accounting policy for transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForStrippingCostsExplanatory	text block	label	Description of accounting policy for stripping costs [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for waste removal costs that are incurred in mining activity. Effective 2023-01-01: The description of the entity's material accounting policy information for waste removal costs that are incurred in mining activity. The description of the entity's accounting policy for waste removal costs that are incurred in mining activity.	
ifrs-full	DescriptionOfAccounting-PolicyForSubsidiariesExplanatory	text block	label	Description of accounting policy for subsidiaries [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for subsidiaries. [Refer: Subsidiaries [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for subsidiaries. [Refer: Subsidiaries [member]] The description of the entity's accounting policy for subsidiaries. [Refer: Subsidiaries [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForTaxesOtherThanIncomeTaxExplanatory	text block	label	Description of accounting policy for taxes other than income tax [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for taxes other than income tax. [Refer: Tax expense other than income tax expense] Effective 2023-01-01: The description of the entity's material accounting policy information for taxes other than income tax. [Refer: Tax expense other than income tax expense] The description of the entity's accounting policy for taxes other than income tax. [Refer: Tax expense other than income tax expense]	
ifrs-full	DescriptionOfAccounting-PolicyForTermination-Benefits	text block	label	Description of accounting policy for termination benefits [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for termination benefits. [Refer: Termination benefits expense] Effective 2023-01-01: The description of the entity's material accounting policy information for termination benefits. [Refer: Termination benefits expense] The description of the entity's accounting policy for termination benefits. [Refer: Termination benefits expense]	
ifrs-full	DescriptionOfAccounting-PolicyForTradeAndOther-PayablesExplanatory	text block	label	Description of accounting policy for trade and other payables [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for trade and other payables. [Refer: Trade and other payables] Effective 2023-01-01: The description of the entity's material accounting policy information for trade and other payables. [Refer: Trade and other payables] The description of the entity's accounting policy for trade and other payables. [Refer: Trade and other payables]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForTradeAndOther-ReceivablesExplanatory	text block	label	Description of accounting policy for trade and other receivables [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for trade and other receivables. [Refer: Trade and other receivables] Effective 2023-01-01: The description of the entity's material accounting policy information for trade and other receivables. [Refer: Trade and other receivables] The description of the entity's accounting policy for trade and other receivables. [Refer: Trade and other receivables]	
ifrs-full	DescriptionOfAccounting-PolicyForTradingIncome-AndExpenseExplanatory	text block	label	Description of accounting policy for trading income and expense [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for trading income and expense. [Refer: Trading income (expense)] Effective 2023-01-01: The description of the entity's material accounting policy information for trading income and expense. [Refer: Trading income (expense)] The description of the entity's accounting policy for trading income and expense. [Refer: Trading income (expense)]	
ifrs-full	DescriptionOfAccounting-PolicyForTransactionsWith-NoncontrollingInterestsExplanatory	text block	label	Description of accounting policy for transactions with non-controlling interests [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for transactions with non-controlling interests. [Refer: Non-controlling interests] Effective 2023-01-01: The description of the entity's material accounting policy information for transactions with non-controlling interests. [Refer: Non-controlling interests] The description of the entity's accounting policy for transactions with non-controlling interests. [Refer: Non-controlling interests]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyForTransactionsWith-RelatedPartiesExplanatory	text block	label	Description of accounting policy for transactions with related parties [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for transactions with related parties. [Refer: Related parties [member]] Effective 2023-01-01: The description of the entity's material accounting policy information for transactions with related parties. [Refer: Related parties [member]] The description of the entity's accounting policy for transactions with related parties. [Refer: Related parties [member]]	
ifrs-full	DescriptionOfAccounting-PolicyForTreasurySharesExplanatory	text block	label	Description of accounting policy for treasury shares [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for treasury shares. [Refer: Treasury shares] Effective 2023-01-01: The description of the entity's material accounting policy information for treasury shares. [Refer: Treasury shares] The description of the entity's accounting policy for treasury shares. [Refer: Treasury shares]	
ifrs-full	DescriptionOfAccounting-PolicyForWarrantsExplanatory	text block	label	Description of accounting policy for warrants [text block]	Common practice: IAS 1.117 b – Expiry date 2023-01-01, Common practice: IAS 1.117 – Effective 2023-01-01
			documentation	Expiry date 2023-01-01: The description of the entity's accounting policy for warrants. Warrants are financial instruments that give the holder the right to purchase ordinary shares. Effective 2023-01-01: The description of the entity's material accounting policy information for warrants. Warrants are financial instruments that give the holder the right to purchase ordinary shares. The description of the entity's accounting policy for warrants. Warrants are financial instruments that give the holder the right to purchase ordinary shares.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAccounting-PolicyToDetermineComponentsOfCashAndCash-Equivalents	text block	label	Description of accounting policy for determining components of cash and cash equivalents [text block]	Disclosure: IAS 7.46
			documentation	The description of the entity's accounting policy used to determine the components of cash and cash equivalents. [Refer: Cash and cash equivalents]	
ifrs-full	DescriptionOfAcquiree	text	label	Description of acquiree	Disclosure: IFRS 3.B64 a
			documentation	The description of the business or businesses that the acquirer obtains control of in a business combination. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfAcquisitionOfAssetsByAssumingDirectlyRelatedLiabilitiesOrByMeansOfLease	text	label	Description of acquisition of assets by assuming directly related liabilities or by means of lease	Example: IAS 7.44 a
			documentation	The description of the non-cash acquisition of assets either by assuming directly related liabilities or by means of a lease.	
ifrs-full	DescriptionOfAcquisitionOfEntityByMeansOfEquityIssue	text	label	Description of acquisition of entity by means of equity issue	Example: IAS 7.44 b
			documentation	The description of the non-cash acquisition of an entity by means of an equity issue.	
ifrs-full	DescriptionOfAgreedAllocationOfDeficitOrSurplusOfMultiemployerOrStatePlanOnEntitysWithdrawalFromPlan	text	label	Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	Disclosure: IAS 19.148 c (ii)
			documentation	The description of any agreed allocation of a deficit or surplus on the entity's withdrawal from a multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAgreedAllocationOfDeficitOrSurplusOfMultiemployerOrStatePlanOnWindupOfPlan	text	label	Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	Disclosure: IAS 19.148 c (i)
			documentation	The description of any agreed allocation of a deficit or surplus on the wind-up of a multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfAmountsOfAssetsLiabilitiesEquityInterestsOrItemsOfConsiderationForWhichInitialAccountingIsIncomplete	text	label	Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	Disclosure: IFRS 3.B67 a (ii)
			documentation	The description of the assets, liabilities, equity interests or items of consideration for which the initial accounting for a business combination is incomplete. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfAmountsOfEntitysOwnFinancialInstrumentsIncludedInFairValueOfPlanAssets	X instant, debit	label	Entity's own financial instruments included in fair value of plan assets	Disclosure: IAS 19.143
			documentation	The fair value of the entity's own transferable financial instruments that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Financial instruments, class [member]; Defined benefit plans [member]]	
ifrs-full	DescriptionOfAmountsOfOtherAssetsUsedByEntityIncludedInFairValueOfPlanAssets	X instant, debit	label	Other assets used by entity included in fair value of plan assets	Disclosure: IAS 19.143
			documentation	The fair value of other assets used by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfAmountsOf-PropertyOccupiedByEntity-IncludedInFairValueOf-PlanAssets	X instant, debit	label	Property occupied by entity included in fair value of plan assets	Disclosure: IAS 19.143
			documentation	The fair value of property occupied by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	
ifrs-full	DescriptionOfAnyOther-EntitysResponsibilitiesFor-GovernanceOfPlan	text	label	Description of any other entity's responsibilities for governance of plan	Disclosure: IAS 19.139 a (iii)
			documentation	The description of the entity's responsibilities for the governance of a defined benefit plan that the entity does not separately describe, for example, responsibilities of trustees or of board members of the plan. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfAnyRetirementBenefitPlanTerminationTerms	text	label	Description of any retirement benefit plan termination terms	Disclosure: IAS 26.36 f
			documentation	The description of the termination terms of a retirement benefit plan.	
ifrs-full	DescriptionOfApproachUsedToDetermineDiscountRates	text	label	Description of approach used to determine discount rates	Disclosure: Effective 2023-01-01 IFRS 17.117 c (iii)
			documentation	The description of the approach used to determine discount rates when applying IFRS 17.	
ifrs-full	DescriptionOfApproachUsedToDetermineInvestment-Components	text	label	Description of approach used to determine investment components	Disclosure: Effective 2023-01-01 IFRS 17.117 c (iv)
			documentation	The description of the approach used to determine investment components when applying IFRS 17. Investment components are the amounts that an insurance contract requires the entity to repay to a policyholder in all circumstances, regardless of whether an insured event occurs.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfApproachUsedToDetermineRelative-WeightingOfBenefitsProvidedByInsuranceCoverageAndInvestmentrelated-ServiceInsuranceContracts-WithDirectParticipation-Features	text	label	Description of approach used to determine relative weighting of benefits provided by insurance coverage and investment-related service, insurance contracts with direct participation features	Disclosure: Effective 2023-01-01 IFRS 17.117 c (v)
			documentation	The description of the approach used to determine the relative weighting of the benefits provided by insurance coverage and investment-related service for insurance contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]	
ifrs-full	DescriptionOfApproachUsedToDetermineRelative-WeightingOfBenefitsProvidedByInsuranceCoverageAndInvestmentreturnServiceInsuranceContracts-WithoutDirectParticipation-Features	text	label	Description of approach used to determine relative weighting of benefits provided by insurance coverage and investment-return service, insurance contracts without direct participation features	Disclosure: Effective 2023-01-01 IFRS 17.117 c (v)
			documentation	The description of the approach used to determine the relative weighting of the benefits provided by insurance coverage and investment-return service for insurance contracts without direct participation features. Insurance contracts without direct participation features are insurance contracts that are not insurance contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]	
ifrs-full	DescriptionOfApproachUsedToDetermineRiskAdjustmentForNonfinancialRisk	text	label	Description of approach used to determine risk adjustment for non-financial risk	Disclosure: Effective 2023-01-01 IFRS 17.117 c (ii)
			documentation	The description of the approach used to determine the risk adjustment for non-financial risk, including whether changes in the risk adjustment for non-financial risk are disaggregated into an insurance service component and an insurance finance component or are presented in full in the insurance service result. [Refer: Risk adjustment for non-financial risk [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfApproachUsedToDistinguishChangesInEstimatesOfFutureCashFlowsArisingFromExerciseOfDiscretionFromOtherChangesContractsWithoutDirectParticipationFeatures	text	label	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	Disclosure: Effective 2023-01-01 IFRS 17.117 c (i)
			documentation	The description of the approach used to distinguish changes in estimates of future cash flows arising from the exercise of discretion from other changes in estimates of future cash flows for contracts without direct participation features. Insurance contracts without direct participation features are insurance contracts that are not insurance contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]	
ifrs-full	DescriptionOfArrangementForContingentConsiderationArrangementsAndIndemnificationAssets	text	label	Description of arrangement for contingent consideration arrangements and indemnification assets	Disclosure: IFRS 3.B64 g (ii)
			documentation	The description of the contingent consideration arrangements and the arrangements for indemnification assets.	
ifrs-full	DescriptionOfAssetliabilityMatchingStrategiesUsedByPlanOrEntityToManageRisk	text	label	Description of asset-liability matching strategies used by plan or entity to manage risk	Disclosure: IAS 19.146
			documentation	The description of asset-liability matching strategies used by the defined benefit plan or the entity, including the use of annuities and other techniques, such as longevity swaps, to manage risk. [Refer: Defined benefit plans [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfBasesOfFinancialStatementsThatHave-BeenRestatedForChangesIn-GeneralPurchasingPower-OfFunctionalCurrency	text	label	Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	Disclosure: IAS 29.39 b
			documentation	The description of whether the financial statements that have been restated for changes in the general purchasing power of the functional currency are based on a historical cost approach or a current cost approach in hyperinflationary reporting. [Refer: Cost approach [member]]	
ifrs-full	DescriptionOfBasisForDesignatingFinancialAssetsFor-OverlayApproach	text	label	Description of basis for designating financial assets for overlay approach	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L c
			documentation	The description of the basis for designating financial assets for the overlay approach.	
ifrs-full	DescriptionOfBasisFor-DeterminingAmountOfPaymentForContingentConsiderationArrangements-AndIndemnificationAssets	text	label	Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	Disclosure: IFRS 3.B64 g (ii)
			documentation	The description of the basis for determining the amount of the payment for contingent consideration arrangements and indemnification assets.	
ifrs-full	DescriptionOfBasisFor-DeterminingFinancialAssetsEligibleForRedesignation-AtDateOfInitialApplicationOfIFRS17	text	label	Description of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.C32 a
			documentation	The description of the basis for determining financial assets eligible for redesignation at the date of initial application of IFRS 17. A financial asset is eligible only if the financial asset is not held in respect of an activity that is unconnected with contracts within the scope of IFRS 17.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfBasisOfAccountingForTransactions-BetweenReportable-Segments	text	label	Description of basis of accounting for transactions between reportable segments	Disclosure: IFRS 8.27 a
			documentation	The description of the basis of accounting for transactions between the entity's reportable segments. [Refer: Reportable segments [member]]	
ifrs-full	DescriptionOfBasisOfInputsAndAssumptions-AndEstimationTechniquesUsedToDetermineWhetherCreditRiskOfFinancialInstrumentsHaveIncreasedSignificantlySinceInitialRecognition	text	label	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	Disclosure: IFRS 7.35G a (ii)
			documentation	The description of the basis of inputs and assumptions and the estimation techniques used to determine whether the credit risk of financial instruments have increased significantly since initial recognition.	
ifrs-full	DescriptionOfBasisOfInputsAndAssumptions-AndEstimationTechniquesUsedToDetermineWhetherFinancialAssetIsCreditimpairedFinancialAsset	text	label	Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	Disclosure: IFRS 7.35G a (iii)
			documentation	The description of the basis of inputs and assumptions and the estimation techniques used to determine whether a financial asset is a credit-impaired financial asset.	
ifrs-full	DescriptionOfBasisOfInputsAndAssumptions-AndEstimationTechniquesUsedToMeasure12month-AndLifetimeExpectedCreditLosses	text	label	Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	Disclosure: IFRS 7.35G a (i)
			documentation	The description of the basis of inputs and assumptions and the estimation techniques used to measure the 12-month and lifetime expected credit losses.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfBasisOfPreparationOfSummarisedFinancialInformationOfAssociate	text	label	Description of basis of preparation of summarised financial information of associate	Disclosure: IFRS 12.B15
			documentation	The description of the basis of preparation of summarised financial information of an associate. [Refer: Associates [member]]	
ifrs-full	DescriptionOfBasisOfPreparationOfSummarisedFinancialInformationOfJointVenture	text	label	Description of basis of preparation of summarised financial information of joint venture	Disclosure: IFRS 12.B15
			documentation	The description of the basis of preparation of summarised financial information of a joint venture. [Refer: Joint ventures [member]]	
ifrs-full	DescriptionOfBasisOfValuationOfAssetsAvailableForBenefits	text	label	Description of basis of valuation of assets available for benefits	Disclosure: IAS 26.35 a (ii)
			documentation	The description of the basis of valuation of assets available for benefits in retirement benefit plans.	
ifrs-full	DescriptionOfBasisOnWhichRegulatoryDeferralAccountBalancesAreRecognisedAndDerecognisedAndHowTheyAreMeasuredInitiallyAndSubsequently	text	label	Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently	Disclosure: IFRS 14.32
			documentation	The description of the basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently, including how regulatory deferral account balances are assessed for recoverability and how any impairment loss is allocated. [Refer: Regulatory deferral account balances [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfBasisOnWhichUnitsRecoverableAmountHasBeenDetermined	text	label	Description of basis on which unit's recoverable amount has been determined	Disclosure: IAS 36.134 c
			documentation	The description of the basis on which the cash-generating unit's (group of units') recoverable amount has been determined (ie value in use or fair value less costs of disposal). [Refer: Cash-generating units [member]]	
ifrs-full	DescriptionOfBasisUsedToDetermineSurplusOrDeficitOfMultiemployerPlan	text	label	Description of basis used to determine surplus or deficit of multi-employer or state plan	Disclosure: IAS 19.148 d (iv)
			documentation	The description of the basis used to determine a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfBasisUsedToPrepareComparativeInformationThatDoesNotComplyWithIFRS7AndIFRS9	text	label	Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	Disclosure: IFRS 1.E2 b
			documentation	The description of the basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfBiologicalAssets	text	label	Description of biological assets	Disclosure: IAS 41.41
			documentation	The description of biological assets. [Refer: Biological assets]	
ifrs-full	DescriptionOfBiologicalAssetsPreviouslyMeasuredAtCost	text	label	Description of biological assets previously measured at cost	Disclosure: IAS 41.56 a
			documentation	The description of biological assets previously measured at their cost less any accumulated depreciation and impairment losses, which have become reliably measurable at fair value during the current period. [Refer: At fair value [member]; At cost [member]; Biological assets; Impairment loss]	
ifrs-full	DescriptionOfBiologicalAssetsWhereFairValueInformationIsUnreliable	text	label	Description of biological assets where fair value information is unreliable	Disclosure: IAS 41.54 a
			documentation	The description of biological assets where fair value information is unreliable and the entity measures them at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets; Impairment loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfCashgeneratingUnit	text	label	Description of cash-generating unit	Disclosure: IAS 36.130 d (i)
			documentation	The description of a cash-generating unit (such as whether it is a product line, a plant, a business operation, a geographical area or a reportable segment as defined in IFRS 8). [Refer: Cash-generating units [member]]	
ifrs-full	DescriptionOfChange-InValuationTechniqueUsedInFairValueMeasurementAssets	text	label	Description of change in valuation technique used in fair value measurement, assets	Disclosure: IFRS 13.93 d
			documentation	The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of assets. [Refer: Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfChange-InValuationTechniqueUsedInFairValueMeasurementEntitysOwnEquityInstruments	text	label	Description of change in valuation technique used in fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 d
			documentation	The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Income approach [member]; Market approach [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfChange-InValuationTechniqueUsedInFairValueMeasurement-Liabilities	text	label	Description of change in valuation technique used in fair value measurement, liabilities	Disclosure: IFRS 13.93 d
			documentation	The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of liabilities. [Refer: Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfChange-InValuationTechniqueUsed-ToMeasureFairValueLessCostsOfDisposal	text	label	Description of change in valuation technique used to measure fair value less costs of disposal	Disclosure: IAS 36.130 f (ii), Disclosure: IAS 36.134 e (iiB)
			documentation	The description of a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]	
ifrs-full	DescriptionOfChangeOfInvestmentEntityStatus	text	label	Description of change of investment entity status	Disclosure: IFRS 12.9B
			documentation	The description of the change of investment entity status. [Refer: Disclosure of investment entities [text block]]	
ifrs-full	DescriptionOfChangesInEntitysObjectivesPoliciesAndProcessesForManagingCapitalAndWhatEntity-ManagesAsCapital	text	label	Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	Disclosure: IAS 1.135 c
			documentation	The description of changes in entity's objectives, policies and processes for managing capital and what the entity manages as capital.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfChangesInEstimationTechniquesOrSignificantAssumptionsMadeWhenApplyingImpairmentRequirementsAndReasonsForThoseChanges	text	label	Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes	Disclosure: IFRS 7.35G c
			documentation	The description of changes in the estimation techniques or significant assumptions made when applying impairment requirements and the reasons for those changes.	
ifrs-full	DescriptionOfChangesInExposuresToRisksThatAriseFromContractsWithinScopeOfIFRS17AndHowTheyArise	text	label	Description of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	Disclosure: Effective 2023-01-01 IFRS 17.124 c
			documentation	The description of any changes in the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.	
ifrs-full	DescriptionOfChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	text	label	Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	Disclosure: IAS 19.145 c
			documentation	The description of changes in the methods and assumptions used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	DescriptionOfChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScopeOfIFRS17	text	label	Description of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.128 c
			documentation	The description of the changes in the methods and assumptions used in preparing the sensitivity analysis to changes in risk variables that arise from contracts within the scope of IFRS 17.	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfChangesIn- MethodsUsedToMeasure- ContractsWithinScopeOfIFRS17AndProcesses- ForEstimatingInputsToThoseMethods	text	label	Description of changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	Disclosure: Effective 2023-01-01 IFRS 17.117 b
			documentation	The description of any changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	
ifrs-full	DescriptionOfChangesIn- MethodsUsedToMeasure- RisksThatAriseFromContractsWithinScopeOfIFRS17	text	label	Description of changes in methods used to measure risks that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.124 c
			documentation	The description of any changes in the methods used to measure the risks that arise from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfChangesIn- ObjectivesPoliciesAndProcessesForManagingRisksThatAriseFromContracts- WithinScopeOfIFRS17	text	label	Description of changes in objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.124 c
			documentation	The description of any changes in the entity's objectives, policies and processes for managing the risks that arise from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfChangesIn- PlanToSellNoncurrentAssetOrDisposalGroupHeld- ForSale	text	label	Description of changes in plan to sell non-current asset or disposal group held for sale	Disclosure: IFRS 5.42
			documentation	The description of the facts and circumstances leading to the decision to change the plan to sell non-current assets or disposal groups. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfChangesIn-ServiceConcession-Arrangement	text	label	Description of changes in service concession arrangement	Disclosure: SIC 29.6 d
			documentation	The description of changes in a service concession arrangement. [Refer: Service concession arrangements [member]]	
ifrs-full	DescriptionOfChangesToEntitysRiskManagementStrategyArisingFromEntitysExposureToFinancialInstrumentsSubjectToInterestRateBenchmarkReformExplanatory	text block	label	Description of changes to entity's risk management strategy arising from entity's exposure to financial instruments subject to interest rate benchmark reform [text block]	Disclosure: IFRS 7.24 J c
			documentation	The description of changes to an entity's risk management strategy arising from the entity's exposure to financial instruments subject to interest rate benchmark reform.	
ifrs-full	DescriptionOfCollateral-HeldAndOtherCreditEnhancementsFinancialAssetsThatAreIndividuallyDeterminedToBeImpaired	text	label	Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	Example: Expiry date 2023-01-01 IFRS 7.37 b, Example: Expiry date 2023-01-01 IFRS 7.IG29 c
			documentation	The description of the nature of collateral available and other credit enhancements obtained for financial assets that are individually determined to be impaired. [Refer: Financial assets]	
ifrs-full	DescriptionOfCollateral-HeldAsSecurityAndOther-CreditEnhancements	text	label	Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure	Disclosure: Expiry date 2023-01-01 IFRS 7.36 b
			documentation	The description of collateral held as security and other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk. [Refer: Credit risk [member]; Maximum exposure to credit risk]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfCollateral-HeldAsSecurityAndOther-CreditEnhancements2014	text	label	Description of collateral held as security and other credit enhancements	Disclosure: IFRS 7.35K b
			documentation	The description of collateral held as security and other credit enhancements in respect of the amount that best represents the maximum exposure to credit risk. This includes a description of the nature and quality of the collateral held, an explanation of any significant changes in the quality of that collateral or credit enhancements and information about financial instruments for which an entity has not recognised a loss allowance because of the collateral. [Refer: Credit risk [member]; Maximum exposure to credit risk]	
ifrs-full	DescriptionOfCollateral-HeldAsSecurityAndOther-CreditEnhancementsAnd-TheirFinancialEffectInRespectOfAmountThatBestRepresentsMaximumExposureFinancialInstrumentsToWhichImpairmentRequirementsInIFRS9AreNot-Applied	text	label	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	Disclosure: IFRS 7.36 b
			documentation	The description of collateral held as security and other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk of financial instruments to which impairment requirements in IFRS 9 are not applied. [Refer: Credit risk [member]; Maximum exposure to credit risk]	
ifrs-full	DescriptionOfCollateralPermittedToSellOrRepledgeInAbsenceOfDefaultByOwnerOfCollateral	text	label	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	Disclosure: IFRS 7.15 c
			documentation	The description of the terms and conditions associated with the entity's use of collateral permitted to be sold or repledged in absence of default by the owner of collateral.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfComparisonBetweenAssetsAndLiabilitiesRecognisedInRelationToStructuredEntitiesAndMaximumExposureToLossFromInterestsInStructuredEntities	text	label	Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities	Disclosure: IFRS 12.29 d
			documentation	The description of the comparison of the carrying amount of assets and liabilities of the entity that relate to its interests in structured entities and the entity's maximum exposure to loss from those entities. [Refer: Carrying amount [member]; Unconsolidated structured entities [member]; Maximum exposure to loss from interests in structured entities]	
ifrs-full	DescriptionOfComplianceWithIFRSsIfAppliedForInterimFinancialReport	text	label	Description of compliance with IFRSs if applied for interim financial report	Disclosure: IAS 34.19
			documentation	The description of the compliance of the entity's interim financial report with IFRSs. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOfCompositionOfUnderlyingItemsForContractsWithDirectParticipationFeatures	text	label	Description of composition of underlying items for contracts with direct participation features	Disclosure: Effective 2023-01-01 IFRS 17.111
			documentation	The description of the composition of the underlying items for contracts with direct participation features. Insurance contracts with direct participation features are insurance contracts for which, at inception: (a) the contractual terms specify that the policyholder participates in a share of a clearly identified pool of underlying items; (b) the entity expects to pay to the policyholder an amount equal to a substantial share of the fair value returns on the underlying items; and (c) the entity expects a substantial proportion of any change in the amounts to be paid to the policyholder to vary with the change in fair value of the underlying items. Underlying items are items that determine some of the amounts payable to a policyholder.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfConcentrationsOfInsuranceRisk	text	label	Description of concentrations of insurance risk	Disclosure: Expiry date 2023-01-01 IFRS 4.39 c (ii)
			documentation	The description of concentrations of insurance risk, including a description of how management determined concentrations and a description of the shared characteristic that identifies each concentration (for example, type of insured event, geographical area or currency).	
ifrs-full	DescriptionOfConclusionWhyTransactionPriceWasNotBestEvidenceOfFairValue	text	label	Description of conclusion why transaction price was not best evidence of fair value	Disclosure: IFRS 7.28 c
			documentation	The description of why the entity concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports fair value.	
ifrs-full	DescriptionOfContractualAgreementOrStatedPolicyForChargingNetDefinedBenefitCost	text	label	Description of contractual agreement or stated policy for charging net defined benefit cost	Disclosure: IAS 19.149 a
			documentation	The description of the contractual agreement or stated policy for charging the net defined benefit cost, or the fact that there is no such policy, for an entity participating in defined benefit plans that share risks between various entities under common control. [Refer: Defined benefit plans that share risks between entities under common control [member]]	
ifrs-full	DescriptionOfConversionOfDebtToEquity	text	label	Description of conversion of debt to equity	Example: IAS 7.44 c
			documentation	The description of the non-cash conversion of debt to equity.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfCriteriaSatisfiedWhenUsingPremium-AllocationApproach	text	label	Description of criteria satisfied when using premium allocation approach	Disclosure: Effective 2023-01-01 IFRS 17.97 a
			documentation	The description of the criteria in paragraphs 53 and 69 of IFRS 17 that have been satisfied when an entity uses the premium allocation approach. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.	
ifrs-full	DescriptionOfCriteriaUsedToDistinguishInvestment-PropertyFromOwneroccupiedPropertyAndFromPropertyHeldSaleInOrdinary-CourseOfBusiness	text	label	Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	Disclosure: IAS 40.75 c
			documentation	The description of the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business when the classification of property as investment property is difficult. [Refer: Investment property]	
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAbout-ActivitiesSubjectToRate-Regulation	text	label	Description of cross-reference to disclosures about activities subject to rate regulation	Disclosure: IFRS 14.31
			documentation	The description of cross-reference to disclosures about activities subject to rate regulation.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutCreditRiskPresentedOutsideFinancialStatements	text	label	Description of cross-reference to disclosures about credit risk presented outside financial statements	Disclosure: IFRS 7.35C
			documentation	The description of cross-reference to disclosures about credit risk presented outside the financial statements.	
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutHedgeAccountingPresentedOutsideFinancialStatements	text	label	Description of cross-reference to disclosures about hedge accounting presented outside financial statements	Disclosure: IFRS 7.21B
			documentation	The description of cross-reference to disclosures about hedge accounting presented outside financial statements.	
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutLeases	text	label	Description of cross-reference to disclosures about leases	Disclosure: IFRS 16.52
			documentation	The description of cross-reference to disclosures about leases.	
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutNatureAndExtentOfRisksArisingFromFinancialInstruments	text	label	Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	Disclosure: IFRS 7.B6
			documentation	The description of cross-reference to disclosures about nature and extent of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfCrossreferenceToDisclosuresAboutPlansThatShareRisks-BetweenEntitiesUnderCommonControlInAnotherGroupEntitysFinancialStatements	text	label	Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	Disclosure: IAS 19.150
			documentation	The description of cross-references to disclosures about defined benefit plans that share risks between entities under common control in another group entity's financial statements. [Refer: Defined benefit plans that share risks between entities under common control [member]]	
ifrs-full	DescriptionOfCrossreferenceToDisclosuresPresentedOutsideInterimFinancialStatements	text	label	Description of cross-reference to disclosures presented outside interim financial statements	Disclosure: IAS 34.16 A
			documentation	The description of cross-reference to disclosures presented outside interim financial statements.	
ifrs-full	DescriptionOfCurrency-InWhichSupplementaryInformationIsDisplayed	text	label	Description of currency in which supplementary information is displayed	Disclosure: IAS 21.57 b
			documentation	The description of the currency in which the entity's supplementary information is displayed.	
ifrs-full	DescriptionOfCurrentAndFormerWayOfAggregatingAssets	text	label	Description of current and former way of aggregating assets	Disclosure: IAS 36.130 d (iii)
			documentation	The description of the current and former way of aggregating assets for cash-generating units if the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any). [Refer: Cash-generating units [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfCurrentCommitmentsOrIntentionsToProvideSupportToSubsidiary	text	label	Description of current commitments or intentions to provide support to subsidiary	Disclosure: IFRS 12.19D b
			documentation	The description of current commitments or intentions to provide support to a subsidiary. [Refer: Subsidiaries [member]]	
ifrs-full	DescriptionOfDetailsOfBreachesWhichPermittedLenderToDemandAcceleratedRepaymentDuringPeriodOfPrincipalInterestSinkingFundOrRedemptionTermsOfLoansPayable	text	label	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	Disclosure: IFRS 7.19
			documentation	The description of the details of breaches during the period of principal, interest, sinking fund or redemption terms of loans payable that permitted the lender to demand accelerated repayment.	
ifrs-full	DescriptionOfDetailsOfDefaultsDuringPeriodOfPrincipalInterestSinkingFundOrRedemptionTermsOfLoansPayable	text	label	Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	Disclosure: IFRS 7.18 a
			documentation	The description of details of defaults during the period of principal, interest, sinking fund or redemption terms of loans payable.	
ifrs-full	DescriptionOfDifficultiesStructuredEntityExperiencedInFinancingItsActivities	text	label	Description of difficulties structured entity experienced in financing its activities	Example: IFRS 12.B26 f
			documentation	The description of the difficulties that a structured entity has experienced in financing its activities.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfDiscountRatesAppliedToCashFlowProjections	X.XX instant	label	Discount rate applied to cash flow projections	Disclosure: IAS 36.134 d (v), Disclosure: IAS 36.134 e (v)
			documentation	The discount rate applied to cash flow projections for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]	
ifrs-full	DescriptionOfDiscountRatesUsedInCurrentEstimateOfValueInUse	X.XX instant	label	Discount rate used in current estimate of value in use	Disclosure: IAS 36.130 g
			documentation	The discount rate used in the current estimate of the present value of the future cash flows expected to be derived from an asset or cash-generating unit.	
ifrs-full	DescriptionOfDiscountRatesUsedInPreviousEstimateOfValueInUse	X.XX instant	label	Discount rate used in previous estimate of value in use	Disclosure: IAS 36.130 g
			documentation	The discount rate used in the previous estimate of the present value of the future cash flows expected to be derived from an asset or cash-generating unit.	
ifrs-full	DescriptionOfEffectiveInterestRateDeterminedOnDateOfReclassification	X.XX instant	label	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	Disclosure: IFRS 7.12C a
			documentation	The effective interest rate for financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category as of the date of reclassification. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfEffectOf-ChangingBusinessModelForManagingFinancialAssetsOnFinancialStatements	text	label	Description of effect of changing business model for managing financial assets on financial statements	Disclosure: IFRS 7.12B b
			documentation	The description of the effect on the financial statements of changing the entity's business model for managing financial assets. [Refer: Financial assets]	
ifrs-full	DescriptionOfEffectOf-RegulatoryFrameworkOnPlan	text	label	Description of effect of regulatory framework on plan	Disclosure: IAS 19.139 a (ii)
			documentation	The description of the effect of the regulatory framework on a defined benefit plan, such as the asset ceiling. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfEstimateOfRangeOfOutcomesFromContingentConsiderationArrangementsAndIndemnificationAssets	text	label	Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	Disclosure: IFRS 3.B64 g (iii)
			documentation	The description of the estimate of the range of undiscounted outcomes from contingent consideration arrangements and indemnification assets.	
ifrs-full	DescriptionOfEventOrChangeInCircumstances-ThatCausedRecognitionOf-DeferredTaxBenefits-AcquiredInBusinessCombinationAfterAcquisitionDate	text	label	Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	Disclosure: IAS 12.81 k
			documentation	The description of the event or change in circumstances that caused the recognition of deferred tax benefits that were acquired in a business combination but not recognised until after the acquisition date. [Refer: Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfExistenceOf-RestrictionsOnTitlePropertyPlantAndEquipment	text	label	Description of existence of restrictions on title, property, plant and equipment	Disclosure: IAS 16.74 a
			documentation	The description of the existence of restrictions on the title of property, plant and equipment. [Refer: Property, plant and equipment]	
ifrs-full	DescriptionOfExistenceOf-ThirdpartyCreditEnhancement	text	label	Description of existence of third-party credit enhancement	Disclosure: IFRS 13.98
			documentation	The description of the existence of third-party credit enhancement for liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfExpectedImpactOfInitialApplicationOf-NewStandardsOrInterpretations	text block	label	Disclosure of expected impact of initial application of new standards or interpretations [text block]	Disclosure: IAS 8.30 b
			documentation	The disclosure of the known or reasonably estimable information relevant to assessing the possible impact that the application of a new IFRS, that has been issued but is not yet effective, will have.	
ifrs-full	DescriptionOfExpectedImpactOfInitialApplicationOf-NewStandardsOrInterpretationsAbstract		label	Disclosure of expected impact of initial application of new standards or interpretations [abstract]	
ifrs-full	DescriptionOfExpectedImpactOfInitialApplicationOf-NewStandardsOrInterpretationsLineItems	line items	label	Disclosure of expected impact of initial application of new standards or interpretations [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretationsTable	table	label	Disclosure of expected impact of initial application of new standards or interpretations [table]	Disclosure: IAS 8.30 b
			documentation	Schedule disclosing information related to the expected impact of the initial application of new standards or interpretations.	
ifrs-full	DescriptionOfExpectedTimingOfOutflowsContingentLiabilitiesInBusinessCombination	text	label	Description of expected timing of outflows, contingent liabilities in business combination	Disclosure: IFRS 3.B64 j, Disclosure: IFRS 3.B67 c
			documentation	The description of the expected timing of outflows of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	DescriptionOfExpectedTimingOfOutflowsOtherProvisions	text	label	Description of expected timing of outflows, other provisions	Disclosure: IAS 37.85 a
			documentation	The description of the expected timing of outflows of economic benefits related to other provisions. [Refer: Other provisions]	
ifrs-full	DescriptionOfExpectedVolatilityShareOptionsGranted	X.XX duration	label	Expected volatility, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The expected volatility of the share price used to calculate the fair value of the share options granted. Expected volatility is a measure of the amount by which a price is expected to fluctuate during a period. The measure of volatility used in option pricing models is the annualised standard deviation of the continuously compounded rates of return on the share over a period of time.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfExpiryDateOfTemporaryDifferencesUnusedTaxLossesAndUnusedTaxCredits	text	label	Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	Disclosure: IAS 12.81 e
			documentation	The description of the expiry date (if any) of deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]	
ifrs-full	DescriptionOfExplanationOfFactAndReasonsWhyRangeOfOutcomesFromContingentConsiderationArrangementsAndIndemnificationAssetsCannotBeEstimated	text	label	Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	Disclosure: IFRS 3.B64 g (iii)
			documentation	The description of the fact and reasons why the range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated.	
ifrs-full	DescriptionOfExposuresToRisksThatAriseFromContractsWithinScopeOfIFRS17AndHowTheyArise	text	label	Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	Disclosure: Effective 2023-01-01 IFRS 17.124 a
			documentation	The description of the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.	
ifrs-full	DescriptionOfExposureToRisk	text	label	Description of exposure to risk	Disclosure: IFRS 7.33 a
			documentation	The description of exposures to risks arising from financial instruments. [Refer: Financial instruments, class [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfExtentToWhichEntityCanBeLiableTo-MultiemployerOrStatePlan-ForOtherEntitiesObligations	text	label	Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations	Disclosure: IAS 19.148 b
			documentation	The description of the extent to which the entity can be liable for other entities' obligations under the terms and conditions of a multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfExtentToWhichFairValueOfInvestment-PropertyIsBasedOnValuationByIndependentValuer	text	label	Description of extent to which fair value of investment property is based on valuation by independent valuer	Disclosure: IAS 40.75 e
			documentation	The description of the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued. [Refer: Investment property]	
ifrs-full	DescriptionOfFactAndBasisOnWhichCarryingAmountsDetermined-UnderPreviousGAAPWereAllocatedIfEntityUsesExemptionInIFRS1D8Ab	text	label	Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	Disclosure: IFRS 1.31 A
			documentation	The description of the fact and basis on which carrying amounts determined under previous GAAP were allocated if the entity applies the exemption in paragraph D8A(b) of IFRS 1 for oil and gas assets.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfFactAndBasisOnWhichCarryingAmountsWereDeterminedIfEntityUsesExemptionInIFRS1D8B	text	label	Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	Disclosure: IFRS 1.31B
			documentation	The description of the fact and basis on which carrying amounts were determined under previous GAAP if the entity applies the exemption in paragraph D8B of IFRS 1 for operations subject to rate regulation.	
ifrs-full	DescriptionOfFactAndReasonsWhyMaximumExposureToLossFromInterestsInStructuredEntitiesCannotBeQuantified	text	label	Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	Disclosure: IFRS 12.29 c
			documentation	The description of the fact and reasons why the entity cannot quantify its maximum exposure to loss from its interests in structured entities. [Refer: Maximum exposure to loss from interests in structured entities; Unconsolidated structured entities [member]]	
ifrs-full	DescriptionOfFactAndReasonWhyEntitysExposureToRiskArisingFromContractsWithinScopeOfIFRS17AtEndOfReportingPeriodIsNotRepresentativeOfItsExposureDuringPeriod	text	label	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	Disclosure: Effective 2023-01-01 IFRS 17.123
			documentation	The description of the fact and the reason why the entity's exposure to risk arising from contracts within the scope of IFRS 17 at the end of the reporting period is not representative of its exposure during the period.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfFactAndReasonWhySensitivityAnalysesAreUnrepresentative	text	label	Description of fact and reason why sensitivity analyses are unrepresentative	Disclosure: IFRS 7.42
			documentation	The description of the fact and reason why sensitivity analyses are unrepresentative of risks inherent in financial instruments (for example, because the year-end exposure does not reflect the exposure during the year). [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfFactAndReasonWhyVolumeOfHedgingRelationshipsToWhichExemptionInIFRS723CAppliesIsUnrepresentativeOfNormalVolumes	text	label	Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes	Disclosure: IFRS 7.24D
			documentation	The description of the fact and reason why the volume of the hedging relationships to which the exemption in paragraph 23C of IFRS 7 applies is unrepresentative of the normal volumes.	
ifrs-full	DescriptionOfFactorsThatMakeUpGoodwill-Recognised	text	label	Description of factors that make up goodwill recognised	Disclosure: IFRS 3.B64 e
			documentation	The qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors. [Refer: Goodwill]	
ifrs-full	DescriptionOfFactThatAmountOfChangeInAccountingEstimateIsImpracticable	text block	label	Description of fact that estimating amount of change in accounting estimate is impracticable [text block]	Disclosure: IAS 8.40
			documentation	The description of the fact that the amount of the effect in future periods due to changes in accounting estimates is not disclosed because estimating it is impracticable.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfFactThat- ChangingOneOrMoreUnob- servableInputsToReflec- tReasonablyPossibleAlter- nativeAssumptionsWould- ChangeFairValueSignifi- cantlyAssets	text	label	Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	Disclosure: IFRS 13.93 h (ii)
			documentation	The description of the fact that changing one or more unobservable inputs for the fair value measurement of assets to reflect reasonably possible alternative assumptions would change fair value significantly.	
ifrs-full	DescriptionOfFactThat- ChangingOneOrMoreUnob- servableInputsToReflec- tReasonablyPossibleAlter- nativeAssumptionsWould- ChangeFairValueSignifi- cantlyEntitysOwnEquityIn- struments	text	label	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	Disclosure: IFRS 13.93 h (ii)
			documentation	The description of the fact that changing one or more unobservable inputs for the fair value measurement of the entity's own equity instruments to reflect reasonably possible alternative assumptions would change the fair value significantly. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfFactThat- ChangingOneOrMoreUnob- servableInputsToReflec- tReasonablyPossibleAlter- nativeAssumptionsWould- ChangeFairValueSignifi- cantlyLiabilities	text	label	Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	Disclosure: IFRS 13.93 h (ii)
			documentation	The description of the fact that changing one or more unobservable inputs for the fair value measurement of liabilities to reflect reasonably possible alternative assumptions would change the fair value significantly.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfFactThatEntityDoesNotHaveLegalOrConstructiveObligationToNegativeNetAssetsTransitionFromProportionateConsolidationToEquityMethod	text	label	Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	Disclosure: IFRS 11.C4
			documentation	The description of the fact that the entity does not have a legal or constructive obligation in relation to the negative net assets, if aggregating all previously proportionately consolidated assets and liabilities on transition from proportionate consolidation to equity method results in negative net assets.	
ifrs-full	DescriptionOfFactThatHighestAndBestUseOfNonfinancialAssetDiffersFromCurrentUse	text	label	Description of fact that highest and best use of non-financial asset differs from current use	Disclosure: IFRS 13.93 i
			documentation	The description of the fact that the use of a non-financial asset that would maximise the value of the asset or the group of assets and liabilities (for example, a business) within which the asset would be used differs from its current use.	
ifrs-full	DescriptionOfFactThatImpactIsNotKnownOrReasonablyEstimable	text	label	Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	Example: IAS 8.31 e (ii)
			documentation	The description of the fact that the impact of the initial application of a new IFRS is not known or reasonably estimable. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOfFactThatMultiemployerPlansDefinedBenefitPlan	text	label	Description of fact that multi-employer or state plan is defined benefit plan	Disclosure: IAS 19.148 d (i)
			documentation	The description of the fact that a multi-employer or state plan is a defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfFactThatNewOrAmendedIFRSStandardIsAppliedEarly	text	label	Description of fact that new or amended IFRS Standard is applied early	Disclosure: IFRS 4.50 – Expiry date 2023-01-01, Disclosure: IFRS 1.39AG – Expiry date 2024-01-01, Disclosure: IFRS 17.C1 – Expiry date 2025-01-01, Disclosure: IAS 16.81 N – Expiry date 2024-01-01, Disclosure: IAS 1.139 V – Expiry date 2025-01-01, Disclosure: IAS 39.108H – Expiry date 2023-01-01, Disclosure: IFRS 9.7.1.10 – Expiry date 2023-01-01, Disclosure: IFRS 9.7.1.9 – Expiry date 2024-01-01, Disclosure: IAS 1.139U – Expiry date 2025-01-01, Disclosure: IAS 41.65 – Expiry date 2024-01-01, Disclosure: IFRS 16.C1B – Expiry date 2023-01-01, Disclosure: IAS 37.105 – Expiry date 2024-01-01
			documentation	The description of the fact that a new or amended IFRS Standard is applied earlier than its effective date.	
ifrs-full	DescriptionOfFinancialInstrumentsDesignated-AsHedgingInstrument	text	label	Description of financial instruments designated as hedging instruments	Disclosure: Expiry date 2023-01-01 IFRS 7.22 b
			documentation	The description of financial instruments designated as hedging instruments. Hedging instruments are designated derivatives or (for a hedge of the risk of changes in foreign currency exchange rates only) designated non-derivative financial assets or non-derivative financial liabilities whose fair value or cash flows are expected to offset changes in the fair value or cash flows of a designated hedged item. [Refer: Derivatives [member]; Derivative financial assets; Derivative financial liabilities; Financial instruments, class [member]; Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfFinancialInstrumentsTheirCarryingAmountAndExplanationOfWhyFairValueCannotBeMeasuredReliably	text	label	Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	Disclosure: Expiry date 2023-01-01 IFRS 7.30 b
			documentation	The description of financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably for financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfFinancialRiskManagementRelatedToAgriculturalActivity	text	label	Description of financial risk management related to agricultural activity	Disclosure: IAS 41.49 c
			documentation	The description of financial risk management related to agricultural activity.	
ifrs-full	DescriptionOfForecast-TransactionHedgeAccountingPreviouslyUsedButNo-LongerExpectedToOccur	text	label	Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	Disclosure: IFRS 7.23F, Disclosure: Expiry date 2023-01-01 IFRS 7.23 b
			documentation	The description of forecast transactions for which hedge accounting had previously been used but which are no longer expected to occur.	
ifrs-full	DescriptionOfFrequencyAndMethodsForTesting-ProceduresOfPricingModelsAssets	text	label	Description of frequency and methods for testing procedures of pricing models, assets	Example: IFRS 13.93 g, Example: IFRS 13.IE65 b
			documentation	The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for assets.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfFrequencyAndMethodsForTesting-ProceduresOfPricingModelsEntitysOwnEquityInstruments	text	label	Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	Example: IFRS 13.93 g, Example: IFRS 13.IE65 b
			documentation	The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfFrequencyAndMethodsForTesting-ProceduresOfPricingModelsLiabilities	text	label	Description of frequency and methods for testing procedures of pricing models, liabilities	Example: IFRS 13.93 g, Example: IFRS 13.IE65 b
			documentation	The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for liabilities.	
ifrs-full	DescriptionOfFullyAmortisedIntangibleAssets	text	label	Description of fully amortised intangible assets	Example: IAS 38.128 a
			documentation	The description of fully amortised intangible assets that are still in use. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionOfFunctional-Currency	text	label	Description of functional currency	Disclosure: IAS 21.53, Disclosure: IAS 21.57 c
			documentation	The description of the currency of the primary economic environment in which the entity operates.	
ifrs-full	DescriptionOfFunding-ArrangementsAndFunding-PolicyThatAffectFutureContributions	text	label	Description of funding arrangements and funding policy that affect future contributions	Disclosure: IAS 19.147 a, Disclosure: IAS 19.148 a
			documentation	The description of funding arrangements and the funding policy that affect future contributions to defined benefit plans. [Refer: Defined benefit plans [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfFunding-Policy	text	label	Description of funding policy	Disclosure: IAS 26.35 c
			documentation	The description of the policy for the transfer of assets to an entity (the fund) separate from the employer's entity to meet future obligations for the payment of retirement benefits.	
ifrs-full	DescriptionOfGroupWithinEntityThatDecidesEntitys-ValuationPoliciesAndProceduresAssets	text	label	Description of group within entity that decides entity's valuation policies and procedures, assets	Example: IFRS 13.93 g, Example: IFRS 13.IE65 a (i)
			documentation	The description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.	
ifrs-full	DescriptionOfGroupWithinEntityThatDecidesEntitys-ValuationPoliciesAndProceduresEntitysOwnEquity-Instruments	text	label	Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	Example: IFRS 13.93 g, Example: IFRS 13.IE65 a (i)
			documentation	The description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments.	
ifrs-full	DescriptionOfGroupWithinEntityThatDecidesEntitys-ValuationPoliciesAndProceduresLiabilities	text	label	Description of group within entity that decides entity's valuation policies and procedures, liabilities	Example: IFRS 13.93 g, Example: IFRS 13.IE65 a (i)
			documentation	The description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfGrowthRateUsedToExtrapolateCash-FlowProjections	X.XX instant	label	Growth rate used to extrapolate cash flow projections	Disclosure: IAS 36.134 d (iv), Disclosure: IAS 36.134 e (iv)
			documentation	The growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]	
ifrs-full	DescriptionOfHedgingInstrumentsUsedToHedgeRiskExposuresAndHow-TheyAreUsed	text	label	Description of hedging instruments used to hedge risk exposures and how they are used	Disclosure: IFRS 7.22B a
			documentation	The description of hedging instruments used to hedge risk exposures and how they are used. [Refer: Hedging instruments [member]]	
ifrs-full	DescriptionOfHistoricalInformationAboutCounterpartyDefaultRates	text	label	Description of historical information about counterparty default rates	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG23 c
			documentation	The description of historical information about default rates of the party to the transaction other than the entity.	
ifrs-full	DescriptionOfHowAcquirer-ObtainedControlOfAcquiree	text	label	Description of how acquirer obtained control of acquiree	Disclosure: IFRS 3.B64 d
			documentation	The description of how the acquirer obtained the power to govern the financial and operating policies of the acquiree so as to obtain benefits from its activities.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfHowEffectOnFairValueMeasurement-DueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions-WasCalculatedAssets	text	label	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	Disclosure: IFRS 13.93 h (ii)
			documentation	The description of how the effect on fair value measurement of assets due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.	
ifrs-full	DescriptionOfHowEffectOnFairValueMeasurement-DueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions-WasCalculatedEntitysOwnEquityInstruments	text	label	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	Disclosure: IFRS 13.93 h (ii)
			documentation	The description of how the effect on fair value measurement of the entity's own equity instruments due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfHowEffectOnFairValueMeasurement-DueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptions-WasCalculatedLiabilities	text	label	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	Disclosure: IFRS 13.93 h (ii)
			documentation	The description of how the effect on the fair value measurement of liabilities due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfHowEntityDeterminedMaximumEconomicBenefitAvailable	text	label	Description of how entity determined maximum economic benefit available	Disclosure: IAS 19.141 c (iv)
			documentation	The description of how the entity determined the maximum economic benefit available in relation to a defined benefit plan, ie whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfHowEntityDeterminedThatThirdpartyInformationUsedInFairValueMeasurementWasDevelopedInAccordance-WithIFRS13Assets	text	label	Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets	Example: IFRS 13.93 g, Example: IFRS 13.IE65 d
			documentation	The description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement of assets, was developed in accordance with IFRS 13.	
ifrs-full	DescriptionOfHowEntityDeterminedThatThirdpartyInformationUsedInFairValueMeasurementWasDevelopedInAccordance-WithIFRS13EntitiesOwnEquityInstruments	text	label	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	Example: IFRS 13.93 g, Example: IFRS 13.IE65 d
			documentation	The description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement of the entity's own equity instruments was developed in accordance with IFRS 13. [Refer: Entity's own equity instruments [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfHowEntityDeterminedThatThirdpartyInformationUsedInFairValueMeasurementWasDevelopedInAccordance-WithIFRS13Liabilities	text	label	Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities	Example: IFRS 13.93 g, Example: IFRS 13.IE65 d
			documentation	The description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement of liabilities, was developed in accordance with IFRS 13.	
ifrs-full	DescriptionOfHowEntityDeterminedWhichStructuredEntitiesItSponsored	text	label	Description of how entity determined which structured entities it sponsored	Disclosure: IFRS 12.27 a
			documentation	The description of how the entity has determined which structured entities it has sponsored.	
ifrs-full	DescriptionOfHowEntityDeterminesConcentrationsOfRiskThatArisesFromContractsWithinScopeOfIFRS17	text	label	Description of how entity determines concentrations of risk that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.127
			documentation	The description of how the entity determines the concentrations of risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfHowEntityDeterminesEconomicRelationshipBetweenHedgedItemAndHedgingInstrumentForPurposeOfAssessingHedgeEffectiveness	text	label	Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	Disclosure: IFRS 7.22B b
			documentation	The description of how the entity determines the economic relationship between the hedged item and the hedging instrument for the purpose of assessing the hedge effectiveness. Hedge effectiveness is the extent to which changes in the fair value or the cash flows of the hedging instrument offset changes in the fair value or the cash flows of the hedged item. [Refer: Hedging instruments [member]; Hedged items [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfHowEntityEstablishesHedge-RatioAndWhatSourcesOf-HedgeIneffectivenessAre	text	label	Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	Disclosure: IFRS 7.22B c
			documentation	The description of how the entity establishes the hedge ratio and what are the sources of hedge ineffectiveness. Hedge ratio is the relationship between the quantity of the hedging instrument and the quantity of the hedged item in terms of their relative weighting. [Refer: Gain (loss) on hedge ineffectiveness]	
ifrs-full	DescriptionOfHowEntityIs-ManagingProcessToTransitionToAlternativeBenchmarkRatesForHedgingRelationships	text	label	Description of how entity is managing process to transition to alternative benchmark rates for hedging relationships	Disclosure: IFRS 7.24H c
			documentation	The description of how the entity is managing the process to transition to alternative benchmark rates for hedging relationships.	
ifrs-full	DescriptionOfHowEntity-ManagesLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17	text	label	Description of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.132 a
			documentation	The description of how the entity manages the liquidity risk that arises from contracts within the scope of IFRS 17. [Refer: Liquidity risk [member]]	
ifrs-full	DescriptionOfHowEntityReflectsItsRiskManagement-StrategyByUsingHedgeAccountingAndDesignating-HedgingRelationshipsThatItFrequentlyResets	text	label	Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	Disclosure: IFRS 7.23C b (ii)
			documentation	The description of how the entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfHowForward-lookingInformationHasBeenIncorporatedIntoDeterminationOfExpectedCreditLosses	text	label	Description of how forward-looking information has been incorporated into determination of expected credit losses	Disclosure: IFRS 7.35G b
			documentation	The description of how forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information.	
ifrs-full	DescriptionOfHowFutureRecoveryOrReversalOfRegulatoryDeferralAccount-BalancesIsAffectedByRisks-AndUncertainty	text	label	Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty	Disclosure: IFRS 14.30 c
			documentation	The description of how the future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	DescriptionOfHowInsurer-ConcludedThatItQualifies-ForTemporaryExemption-FromIFRS9	text	label	Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	Disclosure: Expiry date 2023-01-01 IFRS 4.39C
			documentation	The description of how an insurer concluded that it qualifies for the temporary exemption from IFRS 9.	
ifrs-full	DescriptionOfHowInsurer-DeterminedThatItDidNotEngageInSignificantActivity-UnconnectedWithInsurance	text	label	Description of how insurer determined that it did not engage in significant activity unconnected with insurance	Disclosure: Expiry date 2023-01-01 IFRS 4.39C b
			documentation	The description of how an insurer determined that it did not engage in significant activity unconnected with insurance, including what information it considered.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfHowIssueCostsNotRecognisedAsExpenseWereRecognisedForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination	text	label	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	Disclosure: IFRS 3.B64 m
			documentation	The description of how issue costs not recognised as an expense were recognised for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfHowManagementDeterminesConcentrations	text	label	Description of how management determines concentrations	Disclosure: IFRS 7.B8 a
			documentation	The description of how management determines concentrations of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueAssets	text	label	Description of how third-party information was taken into account when measuring fair value, assets	Example: IFRS 13.92, Example: IFRS 13.IE64 b
			documentation	The description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of assets.	
ifrs-full	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueEntitysOwnEquityInstruments	text	label	Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments	Example: IFRS 13.92, Example: IFRS 13.IE64 b
			documentation	The description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueLiabilities	text	label	Description of how third-party information was taken into account when measuring fair value, liabilities	Example: IFRS 13.92, Example: IFRS 13.IE64 b
			documentation	The description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of liabilities.	
ifrs-full	DescriptionOfIdentificationOfFinancialStatementsToWhichSeparateFinancialStatementsRelate	text	label	Description of identification of financial statements to which separate financial statements relate	Disclosure: IAS 27.17
			documentation	The description of the identity of financial statements to which separate financial statements relate.	
ifrs-full	DescriptionOfIdentityOfRateRegulators	text	label	Description of identity of rate regulator(s)	Disclosure: IFRS 14.30 b
			documentation	The description of the identity of the rate regulator(s). A rate regulator is an authorised body that is empowered by statute or regulation to establish the rate or a range of rates that bind an entity. The rate regulator may be a third-party body or a related party of the entity, including the entity's own governing board, if that body is required by statute or regulation to set rates both in the interest of the customers and to ensure the overall financial viability of the entity.	
ifrs-full	DescriptionOfImpactOfRateRegulationOnCurrentAndDeferredTax	text	label	Description of impact of rate regulation on current and deferred tax	Disclosure: IFRS 14.34
			documentation	The description of the impact of the rate regulation on the current and deferred tax. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfInformation-AboutSurplusOrDeficitOf-MultiemployerPlan	text	label	Description of information about surplus or deficit of multi-employer or state plan	Disclosure: IAS 19.148 d (iv)
			documentation	The description of available information about a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfInformation-WhereFairValueDisclosuresNotRequired	text	label	Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	Disclosure: Expiry date 2023-01-01 IFRS 7.30 a
			documentation	The description of the fact that fair value information has not been disclosed because the fair value of instruments cannot be measured reliably.	
ifrs-full	DescriptionOfInitialApplicationOfStandardsOrInterpretations	text block	label	Disclosure of initial application of standards or interpretations [text block]	Disclosure: IAS 8.28
			documentation	The disclosure of the initial application of an IFRS. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOfInputsToOptionPricingModelShareOptionsGranted	text	label	Description of inputs to option pricing model, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The description of inputs to the option pricing model for share options granted. [Refer: Option pricing model [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfInputsUsedInFairValueMeasurementAssets	text	label	Description of inputs used in fair value measurement, assets	Disclosure: IFRS 13.93 d
			documentation	The description of inputs used in the fair value measurement of assets. Inputs are the assumptions that market participants would use when pricing the asset, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.	
ifrs-full	DescriptionOfInputsUsedInFairValueMeasurementEntitysOwnEquityInstruments	text	label	Description of inputs used in fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 d
			documentation	The description of inputs used in the fair value measurement of the entity's own equity instruments. Inputs are the assumptions that market participants would use when pricing the entity's own equity instrument, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.	
ifrs-full	DescriptionOfInputsUsedInFairValueMeasurementLiabilities	text	label	Description of inputs used in fair value measurement, liabilities	Disclosure: IFRS 13.93 d
			documentation	The description of inputs used in the fair value measurement of liabilities. Inputs are the assumptions that market participants would use when pricing the liability, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfIntentionsToProvideSupportToStructuredEntity	text	label	Description of intentions to provide support to structured entity	Disclosure: IFRS 12.17, Disclosure: IFRS 12.31
			documentation	The description of the entity's current intentions to provide financial or other support to a structured entity, including intentions to assist the structured entity in obtaining financial support.	
ifrs-full	DescriptionOfInternalCreditRatingsProcess	text	label	Description of internal credit ratings process	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG25 a
			documentation	The description of the entity's process for internal credit ratings. [Refer: Internal credit grades [member]]	
ifrs-full	DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsAssets	text	label	Description of internal reporting procedures for discussing and assessing fair value measurements, assets	Example: IFRS 13.93 g, Example: IFRS 13.IE65 a (iii)
			documentation	The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.	
ifrs-full	DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsEntitysOwnEquityInstruments	text	label	Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	Example: IFRS 13.93 g, Example: IFRS 13.IE65 a (iii)
			documentation	The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsLiabilities	text	label	Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	Example: IFRS 13.93 g. Example: IFRS 13.IE65 a (iii)
			documentation	The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities.	
ifrs-full	DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOfHowTheyMightMagnifyOrMitigateEffectOfChangesInUnobservableInputsOnFairValueMeasurementAssets	text	label	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	Disclosure: IFRS 13.93 h (i)
			documentation	The description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of assets. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]]	
ifrs-full	DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOfHowTheyMightMagnifyOrMitigateEffectOfChangesInUnobservableInputsOnFairValueMeasurementEntitysOwnEquityInstruments	text	label	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	Disclosure: IFRS 13.93 h (i)
			documentation	The description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of the entity's own equity instruments. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOfHowTheyMightMagnifyOrMitigateEffectOfChangesInUnobservableInputsOnFairValueMeasurementLiabilities	text	label	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	Disclosure: IFRS 13.93 h (i)
			documentation	The description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of liabilities. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]]	
ifrs-full	DescriptionOfInvestmentPropertyAtCostOrInAccordanceWithIFRS16WithinFairValueModel	text	label	Description of investment property, at cost or in accordance with IFRS 16 within fair value model	Disclosure: IAS 40.78 a
			documentation	The description of investment property measured at cost or in accordance with IFRS 16 within the fair value model, because the entity cannot measure the fair value reliably. [Refer: Investment property]	
ifrs-full	DescriptionOfInvestmentPropertyWhereFairValueInformationIsUnreliableCostModel	text	label	Description of investment property where fair value information is unreliable, cost model	Disclosure: IAS 40.79 e (i)
			documentation	The description of investment property accounted for using the cost model for which the entity cannot measure the fair value reliably. [Refer: Investment property]	
ifrs-full	DescriptionOfInvestmentsInEquityDesignatedAsMeasuredAtFairThroughOtherComprehensiveIncome	text	label	Description of investments in equity instruments designated at fair value through other comprehensive income	Disclosure: IFRS 7.11 A a
			documentation	The description of the investments in equity instruments that have been designated at fair value through other comprehensive income. [Refer: Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfJudgements- sAndChangesInJudgement- sThatSignificantlyAffect- DeterminationOfAmount- tAndTimingOfRevenue- FromContractsWith- Customers	text	label	Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers	Disclosure: IFRS 15.123
			documentation	The description of the judgements, and changes in the judgements, that significantly affect the determination of the amount and timing of revenue from contracts with customers. [Refer: Revenue from contracts with customers]	
ifrs-full	DescriptionOfJudgements- MadeByManagementIn- ApplyingAggregationCrite- riaForOperatingSegments	text	label	Description of judgements made by management in applying aggregation criteria for operating segments	Disclosure: IFRS 8.22 aa
			documentation	The description of judgements made by the management in applying the aggregation criteria for operating segments. [Refer: Operating segments [member]]	
ifrs-full	DescriptionOfJudgements- MadeInDeterminingAmount- tOfCostsToObtainOrFulfil- ContractsWithCustomers	text	label	Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers	Disclosure: IFRS 15.127 a
			documentation	The description of the judgements made in determining the amount of the costs to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	DescriptionOfJustification- ForUsingGrowthRateThat- ExceedsLongtermAverage- GrowthRate	text	label	Description of justification for using growth rate that exceeds long-term average growth rate	Disclosure: IAS 36.134 d (iv)
			documentation	The description of the justification for using any growth rate to extrapolate cash flow projections that exceeds the long-term average growth rate for the products, industries or country (countries) in which the entity operates, or for the market to which a cash-generating unit (group of units) is dedicated. [Refer: Cash-generating units [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfKeyAssumptionsOnWhichManagementHasBasedCashFlowProjections	text	label	Description of key assumptions on which management has based cash flow projections	Disclosure: IAS 36.134 d (i), Disclosure: IAS 36.135 c
			documentation	The description of key assumptions on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts for a cash-generating unit (group of units). Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive. [Refer: Cash-generating units [member]]	
ifrs-full	DescriptionOfKeyAssumptionsOnWhichManagementHasBasedDeterminationOfFairValueLessCostsOfDisposal	text	label	Description of key assumptions on which management has based determination of fair value less costs of disposal	Disclosure: IAS 36.130 f (iii), Disclosure: IAS 36.134 e (i)
			documentation	The description of key assumptions on which management has based its determination of fair value less costs of disposal for a cash-generating unit (group of units). Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive. [Refer: Cash-generating units [member]]	
ifrs-full	DescriptionOfLevelOfFairValueHierarchyWithinWhichFairValueMeasurementIsCategorised	text	label	Description of level of fair value hierarchy within which fair value measurement is categorised	Disclosure: IAS 36.130 f (i), Disclosure: IAS 36.134 e (iiA)
			documentation	The description of the level of the fair value hierarchy within which the fair value measurement is categorised in its entirety (without giving regard to the observability of 'costs of disposal') for a cash-generating unit (group of units'). [Refer: Cash-generating units [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfLimitationsOfMethodsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	text	label	Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	Disclosure: IAS 19.145 b
			documentation	The description of the limitations of the methods used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	DescriptionOfLineItemInStatementOfComprehensiveIncomeInWhichGainOrLossAsResultOfRemeasuringToFairValueEquityInterestsIsRecognised	text	label	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	Disclosure: IFRS 3.B64 p (ii)
			documentation	The description of the line item of the statement of comprehensive income in which the gain or loss is recognised as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfLineItemInStatementOfComprehensiveIncomeThatIncludesReclassificationAdjustments	text	label	Description of line item in statement of comprehensive income that includes reclassification adjustments	Disclosure: IFRS 7.24C b (v)
			documentation	The description of the line item in the statement of comprehensive income that includes the reclassification adjustments. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods.	
ifrs-full	DescriptionOfLineItemInStatementOfComprehensiveIncomeThatIncludesRecognisedHedgeIneffectiveness	text	label	Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	Disclosure: IFRS 7.24C a (ii), Disclosure: IFRS 7.24C b (iii)
			documentation	The description of the line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfLineItemIn-StatementOfFinancialPositionThatIncludesHedgedItem	text	label	Description of line item in statement of financial position that includes hedged item	Disclosure: IFRS 7.24B a (iii)
			documentation	The description of the line item in the statement of financial position that includes the hedged item. [Refer: Hedged items [member]]	
ifrs-full	DescriptionOfLineItemIn-StatementOfFinancialPositionThatIncludesHedgingInstrument	text	label	Description of line item in statement of financial position that includes hedging instrument	Disclosure: IFRS 7.24 A b
			documentation	The description of the line item in the statement of financial position that includes the hedging instrument. [Refer: Hedging instruments [member]]	
ifrs-full	DescriptionOfLineItemsFor-AcquisitionRelatedCostsRecognisedAsExpenseFor-TransactionRecognisedSeparatelyFromAcquisitionOf-AssetsAndAssumptionOfLiabilitiesInBusinessCombination	text	label	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	Disclosure: IFRS 3.B64 m
			documentation	The description of line items in the statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer: Business combinations [member]; Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfLineItemsInFinancialStatementsForAmountsRecognisedForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination	text	label	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	Disclosure: IFRS 3.B64 1 (iii)
			documentation	The description of the line items in the financial statements where amounts recognised for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations are included. [Refer: Business combinations [member]; Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination]	
ifrs-full	DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValue-MeasurementAssets	text	label	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Disclosure: IFRS 13.93 e (ii)
			documentation	The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for assets measured at fair value are recognised. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValue-MeasurementEntitysOwnEquityInstruments	text	label	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 e (ii)
			documentation	The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for the entity's own equity instruments measured at fair value are recognised. [Refer: At fair value [member]; Entity's own equity instruments [member]; Other comprehensive income]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValueMeasurementLiabilities	text	label	Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Disclosure: IFRS 13.93 e (ii)
			documentation	The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for liabilities measured at fair value are recognised. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	DescriptionOfLineItemsInProfitOrLossInWhichGainLossOnCessationOfConsolidationOfSubsidiariesIsRecognised	text	label	Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised	Disclosure: IFRS 12.9B c
			documentation	The description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status is recognised. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecognisedFairValueMeasurementAssets	text	label	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Disclosure: IFRS 13.93 e (i)
			documentation	The description of the line item(s) in profit or loss in which the gains (losses) during the period for assets measured at fair value are recognised. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecognisedFairValueMeasurementEntitysOwnEquityInstruments	text	label	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 e (i)
			documentation	The description of the line item(s) in profit or loss in which the gains (losses) during the period for the entity's own equity instruments measured at fair value are recognised. [Refer: Entity's own equity instruments [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecognisedFairValueMeasurementLiabilities	text	label	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Disclosure: IFRS 13.93 e (i)
			documentation	The description of the line item(s) in profit or loss in which the gains (losses) during the period for liabilities measured at fair value are recognised. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForAssetsHeldAtEndOfPeriodAreRecognisedFairValueMeasurement	text	label	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	Disclosure: IFRS 13.93 f
			documentation	The description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for assets measured at fair value that are attributable to the change in unrealised gains (losses) relating to those assets held at the end of the reporting period. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForEntitysOwnEquityInstrumentsHeldAtEndOfPeriodAreRecognisedFairValueMeasurement	text	label	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	Disclosure: IFRS 13.93 f
			documentation	The description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for the entity's own equity instruments measured at fair value that are attributable to the change in unrealised gains or losses relating to those instruments held at the end of the reporting period. [Refer: At fair value [member]; Entity's own equity instruments [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForLiabilitiesHeldAtEndOfPeriodAreRecognisedFairValueMeasurement	text	label	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	Disclosure: IFRS 13.93 f
			documentation	The description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for liabilities measured at fair value that are attributable to the change in unrealised gains (losses) relating to those liabilities held at the end of the reporting period. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfLineItemsInStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognisedInProfitOrLossAreIncluded	text	label	Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	Disclosure: IAS 36.126 a
			documentation	The description of line item(s) of the statement of comprehensive income in which impairment losses recognised in profit or loss are included. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss]	
ifrs-full	DescriptionOfLineItemsInStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognisedInProfitOrLossAreReversed	text	label	Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	Disclosure: IAS 36.126 b
			documentation	The description of line item(s) of the statement of comprehensive income in which impairment losses recognised in profit or loss are reversed. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfLineItemsIn-StatementOfComprehensiveIncomeThatIncludesProceedsAndCostIncludedIn-ProfitOrLossInAccordance-WithParagraph20AOfIAS16	text	label	Description of line item(s) in statement of comprehensive income that include(s) proceeds and cost included in profit or loss in accordance with paragraph 20A of IAS 16	Disclosure: IAS 16.74 A b
			documentation	Description of line item(s) in the statement of comprehensive income that include(s) proceeds and cost included in profit or loss in accordance with paragraph 20A of IAS 16. [Refer: Proceeds included in profit or loss in accordance with paragraph 20A of IAS 16 that relate to items produced that are not output of entity's ordinary activities; Cost included in profit or loss in accordance with paragraph 20A of IAS 16 that relates to items produced that are not output of entity's ordinary activities]	
ifrs-full	DescriptionOfLineItemsIn-StatementOfFinancialPositionInWhichAssetsAndLiabilitiesRecognisedInRelationToStructuredEntitiesAreRecognised	text	label	Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised	Disclosure: IFRS 12.29 b
			documentation	The description of the line items in the statement of financial position in which assets and liabilities in relation to structured entities are recognised.	
ifrs-full	DescriptionOfLineItemsIn-StatementOfFinancialPositionWhichIncludeLeaseLiabilities	text	label	Description of line items in statement of financial position which include lease liabilities	Disclosure: IFRS 16.47 b
			documentation	The description of the line items in the statement of financial position that include the lease liabilities. [Refer: Lease liabilities]	
ifrs-full	DescriptionOfLineItemsIn-StatementOfFinancialPositionWhichIncludeRightof-useAssets	text	label	Description of line items in statement of financial position which include right-of-use assets	Disclosure: IFRS 16.47 a (ii)
			documentation	The description of the line items in the statement of financial position that include the right-of-use assets. [Refer: Right-of-use assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfLinkBetween-ReimbursementRight-AndRelatedObligation	text	label	Description of link between reimbursement right and related obligation	Disclosure: IAS 19.140 b
			documentation	The description of the link between a reimbursement right and the related defined benefit obligation. [Refer: Reimbursement rights related to defined benefit obligation, at fair value]	
ifrs-full	DescriptionOfMajor-AssumptionsMadeConcerningFutureEventsContingent-LiabilitiesInBusinessCombination	text	label	Description of major assumptions made concerning future events, contingent liabilities in business combination	Disclosure: IFRS 3.B64 j, Disclosure: IFRS 3.B67 c
			documentation	The description of the major assumptions made concerning future events that may affect the amount required to settle a contingent liability recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	DescriptionOfMajor-AssumptionsMadeConcerningFutureEventsOther-Provisions	text	label	Description of major assumptions made concerning future events, other provisions	Disclosure: IAS 37.85 b
			documentation	The description of the major assumptions made concerning future events that may affect the amount required to settle a provision. [Refer: Other provisions]	
ifrs-full	DescriptionOfManagementsApproachToDeterminingValuesAssignedTo-KeyAssumptions	text	label	Description of management's approach to determining values assigned to key assumptions	Disclosure: IAS 36.134 d (ii), Disclosure: IAS 36.134 e (ii), Disclosure: IAS 36.135 d
			documentation	The description of management's approach to determining the value (or values) assigned to key assumptions, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information and, if not, how and why they differ from past experience or external sources of information. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfManaging-LiquidityRisk	text block	label	Disclosure of how entity manages liquidity risk [text block]	Disclosure: IFRS 7.39 c
			documentation	The disclosure of how the entity manages its liquidity risk. [Refer: Liquidity risk [member]]	
ifrs-full	DescriptionOfMaterialReconcilingItems	text	label	Description of material reconciling items	Disclosure: IFRS 8.28
			documentation	The description of all material reconciling items. [Refer: Material reconciling items [member]]	
ifrs-full	DescriptionOfMaximumTermOfOptionsGrantedFor-SharebasedPayment-Arrangement	text	label	Description of maximum term of options granted for share-based payment arrangement	Disclosure: IFRS 2.45 a
			documentation	The description of the maximum term of options granted for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DescriptionOfMeasurement-BasisForNoncontrolling-InterestInAcquireeRecognisedAtAcquisitionDate	text	label	Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	Disclosure: IFRS 3.B64 o (i)
			documentation	The description of the measurement basis for a non-controlling interest in an acquiree recognised at the acquisition date for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: Business combinations [member]; Non-controlling interest in acquiree recognised at acquisition date]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfMeasurement-DifferencesForFinancial-AssetsSubjectToOffsetting-EnforceableMasterNetting-ArrangementsOrSimilar-Agreements	text	label	Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	Disclosure: IFRS 7.B42
			documentation	The description of any measurement differences for financial assets that are offset or that are subject to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]	
ifrs-full	DescriptionOfMeasurement-DifferencesForFinancialLiabilitiesSubjectToOffsetting-EnforceableMasterNetting-ArrangementsOrSimilar-Agreements	text	label	Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	Disclosure: IFRS 7.B42
			documentation	The description of any measurement differences for financial liabilities that are offset or that are subject to an enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]	
ifrs-full	DescriptionOfMethodOf-SettlementForSharebased-PaymentArrangement	text	label	Description of method of settlement for share-based payment arrangement	Disclosure: IFRS 2.45 a
			documentation	The description of the method of settlement (for example, whether in cash or equity) for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfMethodologyUsedToDetermineWhetherPresentingEffectsOfChangesInLiabilitysCreditRiskInOtherComprehensiveIncomeWouldCreateOrEnlargeAccountingMismatchInProfitOrLoss	text	label	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	Disclosure: IFRS 7.11 c
			documentation	The description of the methodology or methodologies used to determine whether presenting the effects of changes in a financial liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss. If an entity is required to present the effects of changes in a liability's credit risk in profit or loss, the disclosure must include a detailed description of the economic relationship described between the characteristics of the liability and the characteristics of the other financial instruments measured at fair value through profit or loss whose value was changed as a result of changes in the liability's credit risk. [Refer: Credit risk [member]; Financial instruments, class [member]; Other comprehensive income]	
ifrs-full	DescriptionOfMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	text	label	Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	Disclosure: IAS 19.145 b
			documentation	The description of the methods and assumptions used when preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	
ifrs-full	DescriptionOfMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScopeOfIFRS17	text	label	Description of methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.128 b
			documentation	The description of the methods and assumptions used in preparing the sensitivity analysis to changes in risk variables that arise from contracts within the scope of IFRS 17.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeasurementAssets	text	label	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	Example: IFRS 13.93 g, Example: IFRS 13.IE65 e
			documentation	The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of assets.	
ifrs-full	DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeasurementEntitysOwnEquityInstruments	text	label	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments	Example: IFRS 13.93 g, Example: IFRS 13.IE65 e
			documentation	The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeasurementLiabilities	text	label	Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	Example: IFRS 13.93 g, Example: IFRS 13.IE65 e
			documentation	The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of liabilities.	
ifrs-full	DescriptionOfMethodsUsedToMeasureContracts-WithinScopeOfIFRS17AndProcesses-ForEstimatingInputsToThoseMethods	text	label	Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	Disclosure: Effective 2023-01-01 IFRS 17.117 a
			documentation	The description of the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfMethodsUsedToMeasureFairValueOfNoncashAssetsDeclaredForDistributionToOwnersBeforeFinancialStatements-AuthorisedForIssue	text	label	Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	Disclosure: IFRIC 17.17 c
			documentation	The description of methods used to measure the fair value of non-cash assets declared to be distributed as a dividend, when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue. [Refer: Non-cash assets declared for distribution to owners before financial statements authorised for issue]	
ifrs-full	DescriptionOfMethodsUsedToMeasureRisksThatAriseFromContractsWithinScopeOfIFRS17	text	label	Description of methods used to measure risks that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.124 b
			documentation	The description of the methods used to measure the risks that arise from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfMethodsUsedToRecogniseRevenueFromContractsWith-Customers	text	label	Description of methods used to recognise revenue from contracts with customers	Disclosure: IFRS 15.124 a
			documentation	The description of the methods used to recognise revenue from contracts with customers. [Refer: Revenue from contracts with customers]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfMethodToRecogniseInsuranceAcquisitionCashFlowsWhenUsingPremiumAllocation-Approach	text	label	Description of method to recognise insurance acquisition cash flows when using premium allocation approach	Disclosure: Effective 2023-01-01 IFRS 17.97 c
			documentation	The description of the method chosen by an entity that uses the premium allocation approach to recognise insurance acquisition cash flows applying paragraph 59(a) of IFRS 17. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts. [Refer: Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	
ifrs-full	DescriptionOfMethodUsed-AndAssumptionsMadeToIncorporateEffectsOfExpectedEarlyExerciseShareOptionsGranted	text	label	Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The description of the method used and the assumptions made to incorporate the effects of exercising granted share options early.	
ifrs-full	DescriptionOfMethodUsed-ToDetermineAmortisationOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers	text	label	Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers	Disclosure: IFRS 15.127 b
			documentation	The description of the method used to determine the amortisation of the assets recognised from the costs to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	DescriptionOfNature-AmountAndCorrectionOf-AccountingErrorsInPrior-PeriodsEstimate	text block	label	Description of nature of accounting errors in prior periods [text block]	Disclosure: IAS 8.49 a
			documentation	The description of the nature of accounting errors in prior periods.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureAndAmountOfAnyMeasurementPeriodAdjustmentsRecognisedForParticularAssetsLiabilitiesNoncontrollingInterestsOrItemsOfConsideration	text	label	Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	Disclosure: IFRS 3.B67 a (iii)
			documentation	The description of the nature of the measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration for which initial accounting for a business combination is incomplete. [Refer: Non-controlling interests; Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration; Business combinations [member]]	
ifrs-full	DescriptionOfNatureAndAmountOfChangeInAccountingEstimate	text block	label	Description of nature of change in accounting estimate [text block]	Disclosure: IAS 8.39
			documentation	The description of the nature of changes in accounting estimates that have effects in the current period or are expected to have effects in future periods.	
ifrs-full	DescriptionOfNatureAndAmountOfChangeInEstimateDuringFinalInterimPeriod	text	label	Description of nature and amount of change in estimate during final interim period	Disclosure: IAS 34.26
			documentation	The description of the nature and amount of change in an estimate of an amount reported in an interim period that is changed significantly during the final interim period of the financial year.	
ifrs-full	DescriptionOfNatureAndCarryingAmountOfAssets-Obtained	text	label	Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	Disclosure: IFRS 7.38 a
			documentation	The description of the nature of financial or non-financial assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees). [Refer: Guarantees [member]; Assets obtained by taking possession of collateral or calling on other credit enhancements; Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureAndEffectOfAnyAsymmetrical-AllocationsToReportable-Segments	text	label	Description of nature and effect of any asymmetrical allocations to reportable segments	Disclosure: IFRS 8.27 f
			documentation	The description of the nature and effect of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment. [Refer: Reportable segments [member]]	
ifrs-full	DescriptionOfNature-AndExtentOfGovernment-GrantsForAgriculturalActivityRecognisedInFinancial-Statements	text	label	Description of nature and extent of government grants for agricultural activity recognised in financial statements	Disclosure: IAS 41.57 a
			documentation	The description of the nature and extent of government grants for agricultural activity recognised in the financial statements. [Refer: Government [member]; Government grants]	
ifrs-full	DescriptionOfNature-AndExtentOfGovernment-GrantsRecognisedInFinancialStatements	text	label	Description of nature and extent of government grants recognised in financial statements	Disclosure: IAS 20.39 b
			documentation	The description of the nature and extent of government grants recognised in the financial statements. [Refer: Government grants]	
ifrs-full	DescriptionOfNature-AndExtentOfRateregulatedActivity	text	label	Description of nature and extent of rate-regulated activity	Disclosure: IFRS 14.30 a
			documentation	The description of the nature and extent of the rate-regulated activity. [Refer: Rate-regulated activities [member]]	
ifrs-full	DescriptionOfNature-AndExtentOfSignificantRestrictionsOnTransferOf-FundsToParent	text	label	Description of nature and extent of significant restrictions on transfer of funds to entity	Disclosure: IFRS 12.19D a, Disclosure: IFRS 12.22 a
			documentation	The description of the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements or regulatory requirements) on the ability of other entities to transfer funds to the reporting entity in the form of cash dividends or to repay loans or advances.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNature-AndExtentToWhichProtectiveRightsOfNoncontrollingInterestsCanSignificantlyRestrictEntitysAbilityToAccessOrUseAssetsAndSettleLiabilitiesOfGroup	text	label	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	Disclosure: IFRS 12.13 b
			documentation	The description of the nature and extent to which protective rights of non-controlling interests can significantly restrict the entity's ability to access or use the assets and settle the liabilities of the group (such as when a parent is obliged to settle the liabilities of a subsidiary before settling its own liabilities, or when approval of non-controlling interests is required either to access the assets or to settle the liabilities of a subsidiary). Protective rights are rights designed to protect the interest of the party holding those rights without giving that party power over the entity to which those rights relate. [Refer: Non-controlling interests; Subsidiaries [member]]	
ifrs-full	DescriptionOfNatureAndFinancialEffectOfBusinessCombinationsAfterReportingPeriodBeforeStatementsAuthorisedForIssue	text	label	Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	Disclosure: IFRS 3.59 b
			documentation	The description of the nature and financial effect of business combinations after the end of the reporting period but before the financial statements are authorised for issue. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfNatureAndFinancialEffectOfBusinessCombinationsDuringPeriod	text	label	Description of nature and financial effect of business combinations during period	Disclosure: IFRS 3.59 a
			documentation	The description of the nature and financial effect of business combinations during the current reporting period. [Refer: Business combinations [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureAnd-PurposeOfReservesWithinEquity	text	label	Description of nature and purpose of reserves within equity	Disclosure: IAS 1.79 b
			documentation	The description of the nature and purpose of reserves within equity. [Refer: Other reserves]	
ifrs-full	DescriptionOfNatureOfActivitiesOfBiologicalAssets	text	label	Description of nature of activities of biological assets	Disclosure: IAS 41.46 a
			documentation	The description of the nature of activities involving biological assets. [Refer: Biological assets]	
ifrs-full	DescriptionOfNatureOf-AssetsWithSignificantRiskOfMaterialAdjustments-WithinNextFinancialYear	text	label	Description of nature of assets with significant risk of material adjustments within next financial year	Disclosure: IAS 1.125 a
			documentation	The description of the nature of assets that are subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those assets within the next financial year.	
ifrs-full	DescriptionOfNatureOf-BenefitsProvidedByPlan	text	label	Description of nature of benefits provided by plan	Disclosure: IAS 19.139 a (i)
			documentation	The description of the nature of the benefits provided by a defined benefit plan (for example, final salary defined benefit plan or contribution-based plan with guarantee). [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfNatureOf-ChangeInAccountingPolicy	text	label	Description of nature of change in accounting policy	Disclosure: IAS 8.28 c
			documentation	The description of the nature of a change in accounting policy related to an initial application of an IFRS. [Refer: IFRSs [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureOfChangesFromPriorPeriodsInMeasurementMethodsUsedToDetermineReportedSegmentProfitOrLossAndEffectOfThoseChangesOnMeasureOfSegmentProfitOrLoss	text	label	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	Disclosure: IFRS 8.27 e
			documentation	The description of the nature of the changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit (loss). [Refer: Reportable segments [member]]	
ifrs-full	DescriptionOfNatureOfClassOfAssetsMeasuredAtFairValue	text	label	Description of nature of class of assets measured at fair value	Example: IFRS 13.92, Example: IFRS 13.IE64 a
			documentation	The description of the nature of the class of assets being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfNatureOfClassOfEntitysOwnEquityInstrumentsMeasuredAtFairValue	text	label	Description of nature of class of entity's own equity instruments measured at fair value	Example: IFRS 13.92, Example: IFRS 13.IE64 a
			documentation	The description of the nature of the class of the entity's own equity instruments being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]; Entity's own equity instruments [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureOfClassOfLiabilitiesMeasuredAtFairValue	text	label	Description of nature of class of liabilities measured at fair value	Example: IFRS 13.92, Example: IFRS 13.IE64 a
			documentation	The description of the nature of the class of liabilities being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]]	
ifrs-full	DescriptionOfNatureOfContingentAssets	text	label	Description of nature of contingent assets	Disclosure: IAS 37.89
			documentation	The description of the nature of possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the entity's control.	
ifrs-full	DescriptionOfNatureOfCounterparty	text	label	Description of nature of counterparty	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG23 b
			documentation	The description of the nature of the party to a transaction other than the entity.	
ifrs-full	DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsAssetsAndEntitiesAssets	text	label	Description of nature of differences between measurements of reportable segments' assets and entity's assets	Disclosure: IFRS 8.27 c
			documentation	The description of the nature of the differences between measurements of the reportable segments' assets and the entity's assets. Those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information. [Refer: Reportable segments [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsLiabilitiesAndEntitysLiabilities	text	label	Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	Disclosure: IFRS 8.27 d
			documentation	The description of the nature of the differences between measurements of the reportable segments' liabilities and the entity's liabilities. Those differences could include accounting policies and policies for the allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information. [Refer: Reportable segments [member]]	
ifrs-full	DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsProfitsOrLosses-AndEntitysProfitOrLoss-BeforeIncomeTaxExpenseOrIncomeAndDiscontinuedOperations	text	label	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	Disclosure: IFRS 8.27 b
			documentation	The description of the nature of the differences between measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations. Those differences could include accounting policies and policies for the allocation of centrally incurred costs that are necessary for an understanding of the reported segment information. [Refer: Discontinued operations [member]; Reportable segments [member]]	
ifrs-full	DescriptionOfNatureOfEntitysOperationsAndPrincipalActivities	text	label	Description of nature of entity's operations and principal activities	Disclosure: IAS 1.138 b
			documentation	The description of the nature of the entity's operations and principal activities.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureOfEntitysRelationshipWithAssociate	text	label	Description of nature of entity's relationship with associate	Disclosure: IFRS 12.21 a (ii)
			documentation	The description of the nature of the entity's relationship with an associate (for example, describing the nature of the activities of the associate and whether they are strategic to the entity's activities). [Refer: Associates [member]]	
ifrs-full	DescriptionOfNatureOfEntitysRelationshipWithJointOperation	text	label	Description of nature of entity's relationship with joint operation	Disclosure: IFRS 12.21 a (ii)
			documentation	The description of the nature of the entity's relationship with a joint operation (for example, describing the nature of the activities of the joint operation and whether they are strategic to the entity's activities). [Refer: Joint operations [member]]	
ifrs-full	DescriptionOfNatureOfEntitysRelationshipWithJointVenture	text	label	Description of nature of entity's relationship with joint venture	Disclosure: IFRS 12.21 a (ii)
			documentation	The description of the nature of the entity's relationship with a joint venture (for example, describing the nature of the activities of the joint venture and whether they are strategic to the entity's activities). [Refer: Joint ventures [member]]	
ifrs-full	DescriptionOfNatureOfFinancialStatements	text	label	Description of nature of financial statements	Disclosure: IAS 1.51 b, Disclosure: IAS 27.16 a, Disclosure: IAS 27.17 a
			documentation	The description of the nature of financial statements (for example, whether the financial statements are of an individual entity or a group of entities).	
ifrs-full	DescriptionOfNatureOfGoodsOrServicesThatEntityHasPromisedToTransfer	text	label	Description of nature of goods or services that entity has promised to transfer	Disclosure: IFRS 15.119 c
			documentation	The description of the nature of the goods or services that the entity has promised to transfer to customers.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureOfImpendingChangeInAccountingPolicy	text	label	Description of nature of impending change in accounting policy	Example: IAS 8.31 b
			documentation	The description of the nature of the impending change or changes in accounting policy due to a new IFRS that has been issued but is not yet effective.	
ifrs-full	DescriptionOfNatureOfIndividualAsset	text	label	Description of nature of individual asset	Disclosure: IAS 36.130 c (i)
			documentation	The description of the nature of an individual asset for which material impairment loss is recognised or reversed during the period. [Refer: Impairment loss]	
ifrs-full	DescriptionOfNatureOfInterestInFunds	text	label	Description of nature of interest in funds	Disclosure: IFRIC 5.11
			documentation	The description of the nature of the entity's interest in decommissioning, restoration and environmental rehabilitation funds.	
ifrs-full	DescriptionOfNatureOfLiabilitiesConnectedWithInsuranceThatAreNotLiabilitiesArisingFromContracts-WithinScopeOfIFRS4	text	label	Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	Disclosure: Expiry date 2023-01-01 IFRS 4.39C a
			documentation	The description of the nature of the liabilities connected with insurance that are not liabilities arising from contracts within the scope of IFRS 4.	
ifrs-full	DescriptionOfNatureOfLiabilitiesWithSignificantRiskOfMaterialAdjustments-WithinNextFinancialYear	text	label	Description of nature of liabilities with significant risk of material adjustments within next financial year	Disclosure: IAS 1.125 a
			documentation	The description of the nature of liabilities that are subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabilities within the next financial year.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureOf-MainAdjustmentsThat-WouldMakeHistoricalSummariesOrComparativeInformationPresentedIn-AccordanceWithPrevious-GAAPComplyWithIFRSs	text	label	Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs	Disclosure: IFRS 1.22 b
			documentation	The description of the nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	DescriptionOfNatureOf-NecessaryAdjustmentTo-ProvideComparativeInformation	text	label	Description of nature of necessary adjustments to provide comparative information	Disclosure: IAS 1.42 b
			documentation	The description, when it is impracticable to reclassify comparative amounts, of the nature of the adjustments that would have been made if the amounts had been reclassified.	
ifrs-full	DescriptionOfNatureOfNon-adjustingEventAfterReportingPeriod	text	label	Description of nature of non-adjusting event after reporting period	Disclosure: IAS 10.21 a
			documentation	The description of the nature of a non-adjusting event after the reporting period. [Refer: Non-adjusting events after reporting period [member]]	
ifrs-full	DescriptionOfNatureOf-NoncashAssetsHeldForDistributionToOwnersDeclared-BeforeFinancialStatements-AuthorisedForIssue	text	label	Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	Disclosure: IFRIC 17.17 a
			documentation	The description of the nature of non-cash assets to be distributed as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureOfObligationContingentLiabilities	text	label	Description of nature of obligation, contingent liabilities	Disclosure: IAS 37.86
			documentation	The description of the nature of the obligation for contingent liabilities. [Refer: Contingent liabilities [member]]	
ifrs-full	DescriptionOfNatureOfObligationContingentLiabilitiesInBusinessCombination	text	label	Description of nature of obligation, contingent liabilities in business combination	Disclosure: IFRS 3.B64 j, Disclosure: IFRS 3.B64 j (i), Disclosure: IFRS 3.B67 c
			documentation	The description of the nature of the obligation for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	DescriptionOfNatureOfObligationOtherProvisions	text	label	Description of nature of obligation, other provisions	Disclosure: IAS 37.85 a
			documentation	The description of the nature of the obligation for other provisions. [Refer: Other provisions]	
ifrs-full	DescriptionOfNatureOfReclassificationOrChangesInPresentation	text	label	Description of nature of reclassifications or changes in presentation	Disclosure: IAS 1.41 a
			documentation	The description of the nature of reclassifications or changes in presentation.	
ifrs-full	DescriptionOfNatureOfRegulatoryRatesetting-Process	text	label	Description of nature of regulatory rate-setting process	Disclosure: IFRS 14.30 a
			documentation	The description of the nature of the regulatory rate-setting process.	
ifrs-full	DescriptionOfNatureOfRelatedPartyRelationship	text	label	Description of nature of related party relationship	Disclosure: IAS 24.18
			documentation	The description of the nature of the related party relationships. [Refer: Related parties [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNatureOfRelationshipBetweenTransferredFinancialAssetsThatAreNotDerecognisedInTheirEntiretyAndAssociatedLiabilities	text	label	Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	Disclosure: IFRS 7.42D c
			documentation	The description of the nature of the relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities, including restrictions arising from the transfer on the reporting entity's use of the transferred assets. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets]	
ifrs-full	DescriptionOfNatureOfRelationshipWithSubsidiary-WhereParentHasDirectlyOrIndirectlyLessThanHalfOfVotingPower	text	label	Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights	Example: IFRS 12.9 b
			documentation	The description of significant judgements and assumptions made when the entity determines that it controls another entity even though it holds less than half of voting rights.	
ifrs-full	DescriptionOfNature-OfRisksBeingHedged	text	label	Description of nature of risks being hedged	Disclosure: Expiry date 2023-01-01 IFRS 7.22 c
			documentation	The description of the nature of risks being hedged.	
ifrs-full	DescriptionOfNatureOfVoluntaryChangeInAccounting-Policy	text	label	Description of nature of voluntary change in accounting policy	Disclosure: IAS 8.29 a
			documentation	The description of the nature of a voluntary change in accounting policy.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfNoncurrent-AssetOrDisposalGroup-HeldForSaleWhichWereSoldOrReclassified	text	label	Description of non-current asset or disposal group held for sale which were sold or reclassified	Disclosure: IFRS 5.41 a
			documentation	The description of non-current assets or disposal groups that have been either classified as held for sale or sold. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	
ifrs-full	DescriptionOfNonfinancial-MeasuresOrEstimatesOfBiologicalAssets	text	label	Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce	Disclosure: IAS 41.46 b
			documentation	The description of non-financial measures, or estimates, of the physical quantities of biological assets, and the output of agricultural produce. [Refer: Biological assets]	
ifrs-full	DescriptionOfObjectives-PoliciesAndProcesses-ForManagingRisk	text	label	Description of objectives, policies and processes for managing risk	Disclosure: IFRS 7.33 b
			documentation	The description of objectives, policies and processes for managing the risks that arise from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfObjectives-PoliciesAndProcesses-ForManagingRisksArising-FromInsuranceContracts-AndMethodsUsedToManageThoseRisks	text	label	Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	Disclosure: Expiry date 2023-01-01 IFRS 4.39 a
			documentation	The description of the entity's objectives, policies and processes for managing the risks that arise from insurance contracts and the methods used to manage those risks. [Refer: Types of insurance contracts [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfObjective-sPoliciesAndProcesses-ForManagingRisksThatA-riseFromContractsWith-inScopeOfIFRS17	text	label	Description of objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.124 b
			documentation	The description of the entity's objectives, policies and processes for managing the risks that arise from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfObligations-ForReturnsRefundsAndO-therSimilarObligations	text	label	Description of obligations for returns, refunds and other similar obligations	Disclosure: IFRS 15.119 d
			documentation	The description of obligations for returns, refunds and other similar obligations in contracts with customers.	
ifrs-full	DescriptionOfOptionLife-ShareOptionsGranted	X.XX duration	label	Option life, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The option life of share options granted.	
ifrs-full	DescriptionOfOptionPricingModelShareOptions-Granted	text	label	Description of option pricing model, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The description of the option pricing model used for share options granted. [Refer: Option pricing model [member]]	
ifrs-full	DescriptionOfOther-AccountingPoliciesRel-levantToUnderstandingOfFi-nancialStatements	text block	label	Description of other accounting policies relevant to understanding of financial statements [text block]	Disclosure: IAS 1.117 b – Expiry date 2023-01-01
			documentation	The description of accounting policies relevant to an understanding of financial statements, which the entity does not separately disclose.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfOtherEquity-Interest	text	label	Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	Disclosure: IAS 1.80
			documentation	The description of the rights, preferences and restrictions that are attached to a category of equity interest by an entity without share capital. [Refer: Share capital [member]; Other equity interest]	
ifrs-full	DescriptionOfOtherInformationUsedToAssessCredit-Quality	text	label	Description of other information used to assess credit quality	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG23 d
			documentation	The description of the information used to assess the credit quality of financial assets with credit risk that are neither past due nor impaired that the entity does not separately disclose. [Refer: Credit risk [member]]	
ifrs-full	DescriptionOfOtherInputsToOptionsPricingModelShareOptionsGranted	text	label	Description of other inputs to options pricing model, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The description of inputs to option pricing model for share options granted that the entity does not disclose separately. [Refer: Option pricing model [member]]	
ifrs-full	DescriptionOfOtherTransactionsThatAreCollectively-Significant	text	label	Description of other transactions that are collectively significant	Disclosure: IAS 24.26 b (ii)
			documentation	The description of transactions with government that has control, joint control or significant influence over the reporting entity and the entities under control, joint control or significant influence of that government that are collectively, but not individually, significant.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfPerformanceObligationsToArrangeForAnotherPartyToTransferGoodsOrServices	text	label	Description of performance obligations to arrange for another party to transfer goods or services	Disclosure: IFRS 15.119 c
			documentation	The description of the performance obligations to arrange for another party to transfer goods or services to customers. [Refer: Performance obligations [member]]	
ifrs-full	DescriptionOfPeriodsWhenCashFlowsAffectProfitOrLoss	text	label	Description of periods when cash flows affect profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.23 a
			documentation	The description of periods when cash flows are expected to affect profit or loss for cash flow hedges. [Refer: Cash flow hedges [member]]	
ifrs-full	DescriptionOfPeriodsWhenCashFlowsExpectedToOccur	text	label	Description of periods when cash flows expected to occur	Disclosure: Expiry date 2023-01-01 IFRS 7.23 a
			documentation	The description of periods when cash flows are expected to occur for cash flow hedges. [Refer: Cash flow hedges [member]]	
ifrs-full	DescriptionOfPlanAmendmentsCurtailmentsAndSettlements	text	label	Description of plan amendments, curtailments and settlements	Disclosure: IAS 19.139 c
			documentation	The description of defined benefit plan amendments, curtailments and settlements. [Refer: Defined benefit plans [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfPoliciesFor-DisposingOfAssetsNot-ReadilyConvertibleIntoCashOrForUsingThemInIts-Operations	text block	label	Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	Disclosure: IFRS 7.38 b
			documentation	The description of the policies for disposal, or for use in operations, of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees) when the assets are not readily convertible into cash. [Refer: Guarantees [member]]	
ifrs-full	DescriptionOfPolicyFor-DeterminingContributionOf-DefinedBenefitPlansThat-ShareRisksBetweenVarious-Entities	text block	label	Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]	Disclosure: IAS 19.149 b
			documentation	The description of the policy for determining the contribution to be paid by the entity for defined benefit plans that share risks between entities under common control. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfPolicyFor-DeterminingWhenTransfers-BetweenLevelsAreDeemed-ToHaveOccurredAssets	text	label	Description of policy for determining when transfers between levels are deemed to have occurred, assets	Disclosure: IFRS 13.93 c, Disclosure: IFRS 13.93 e (iv), Disclosure: IFRS 13.95
			documentation	The description of the policy for determining when transfers of assets between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfPolicyFor-DeterminingWhenTransfers-BetweenLevelsAreDeemed-ToHaveOccurredEntitysOwnEquityInstruments	text	label	Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	Disclosure: IFRS 13.93 c, Disclosure: IFRS 13.93 e (iv), Disclosure: IFRS 13.95
			documentation	The description of the policy for determining when transfers of the entity's own equity instruments between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfPolicyFor-DeterminingWhenTransfers-BetweenLevelsAreDeemed-ToHaveOccurredLiabilities	text	label	Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	Disclosure: IFRS 13.93 c, Disclosure: IFRS 13.93 e (iv), Disclosure: IFRS 13.95
			documentation	The description of the policy for determining when transfers of liabilities between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels.	
ifrs-full	DescriptionOfPractical-ExpedientsUsedWhen-ApplyingIFRS15Retro-spectively	text	label	Description of practical expedients used when applying IFRS 15 retrospectively	Disclosure: IFRS 15.C6 a
			documentation	The description of the practical expedients that have been used when applying IFRS 15 retrospectively.	
ifrs-full	DescriptionOfPresentation-Currency	text	label	Description of presentation currency	Disclosure: IAS 1.51 d, Disclosure: IAS 21.53
			documentation	The description of the currency in which the financial statements are presented.	
ifrs-full	DescriptionOfPrimaryRea-sonsForBusinessCom-bination	text	label	Description of primary reasons for business combination	Disclosure: IFRS 3.B64 d
			documentation	The description of the primary reasons for a business combination. [Refer: Business combinations [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfProcessFor-AnalysingChangesInFair-ValueMeasurementsAssets	text	label	Description of process for analysing changes in fair value measurements, assets	Example: IFRS 13.93 g, Example: IFRS 13.IE65 c
			documentation	The description of the process for analysing changes in the fair value measurements of assets from period to period.	
ifrs-full	DescriptionOfProcessFor-AnalysingChangesInFair-ValueMeasurementsEntity-sOwnEquityInstruments	text	label	Description of process for analysing changes in fair value measurements, entity's own equity instruments	Example: IFRS 13.93 g, Example: IFRS 13.IE65 c
			documentation	The description of the process for analysing changes in the fair value measurements of the entity's own equity instruments from period to period. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfProcessFor-AnalysingChangesInFair-ValueMeasurementsLiabilities	text	label	Description of process for analysing changes in fair value measurements, liabilities	Example: IFRS 13.93 g, Example: IFRS 13.IE65 c
			documentation	The description of the process for analysing changes in the fair value measurements of liabilities from period to period.	
ifrs-full	DescriptionOfRatingAgenciesUsed	text	label	Description of rating agencies used	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG24 b
			documentation	The description of credit rating agencies used to evaluate the credit quality of the entity's financial assets. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonFor-ChangeInFunctional-Currency	text	label	Description of reason for change in functional currency	Disclosure: IAS 21.54
			documentation	The description of the reason for a change in the entity's functional currency. The functional currency is the currency of the primary economic environment in which the entity operates.	
ifrs-full	DescriptionOfReasonFor-ChangeInMethodsAndAssumptionsUsedInPreparing-SensitivityAnalysis	text	label	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	Disclosure: IFRS 7.40 c
			documentation	The description of reasons for changes in the methods and assumptions used in preparing a sensitivity analysis for types of market risk to which the entity is exposed. [Refer: Market risk [member]]	
ifrs-full	DescriptionOfReasonFor-DisposingOfInvestmentsInEquityInstruments-MeasuredAtFairValueThroughOtherComprehensiveIncome	text	label	Description of reason for disposing of investments in equity instruments designated at fair value through other comprehensive income	Disclosure: IFRS 7.11B a
			documentation	The description of the reason for disposing of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]]	
ifrs-full	DescriptionOfReasonFor-ReassessmentWhetherInsurersActivitiesArePredominantlyConnectedWith-Insurance	text	label	Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	Disclosure: Expiry date 2023-01-01 IFRS 4.39C c (i)
			documentation	The description of the reason for the reassessment whether an insurer's activities are predominantly connected with insurance.	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonFor-ReclassificationOrChange-InPresentation	text	label	Description of reason for reclassifications or changes in presentation	Disclosure: IAS 1.41 c
			documentation	The description of the reason for the reclassifications or changes in presentation.	
ifrs-full	DescriptionOfReasonFor-UsingLongerOrShorterReportingPeriod	text	label	Description of reason for using longer or shorter reporting period	Disclosure: IAS 1.36 a
			documentation	The description of the reason for using a longer or shorter reporting period when the entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year.	
ifrs-full	DescriptionOfReasonFor-UsingPresentationAlternative	text	label	Description of reason for using presentation alternative	Disclosure: IFRS 7.11 A b
			documentation	The description of the reasons for making the irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument that is not held for trading in other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	DescriptionOfReason-OfDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost	text	label	Description of reason for derecognition of financial assets measured at amortised cost	Disclosure: IFRS 7.20 A
			documentation	The description of the reason for the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsAndFactorsWhyAmountOfChangesInFairValueOfFinancialAssetsAndFinancialLiabilitiesAttributableToChangesInCreditRiskNotFaithfullyRepresent	text	label	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	Disclosure: IFRS 7.11 b
			documentation	The description of the reasons and relevant factors why the disclosure for changes in the fair value of financial assets and financial liabilities attributable to changes in credit risk does not faithfully represent those changes. [Refer: Credit risk [member]; Financial assets; Financial liabilities]	
ifrs-full	DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValue-MeasurementAssets	text	label	Description of reasons for change in valuation technique used in fair value measurement, assets	Disclosure: IFRS 13.93 d
			documentation	The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of assets. [Refer: Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValue-MeasurementEntitysOwnEquityInstruments	text	label	Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 d
			documentation	The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Income approach [member]; Market approach [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementLiabilities	text	label	Description of reasons for change in valuation technique used in fair value measurement, liabilities	Disclosure: IFRS 13.93 d
			documentation	The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of liabilities. [Refer: Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfReasonsForChangeInValuationTechniqueUsedToMeasureFairValueLessCostsOfDisposal	text	label	Description of reasons for change in valuation technique used to measure fair value less costs of disposal	Disclosure: IAS 36.130 f (ii), Disclosure: IAS 36.134 e (iiB)
			documentation	The description of the reasons for a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]	
ifrs-full	DescriptionOfReasonsForChangeOfInvestmentEntityStatus	text	label	Description of reasons for change of investment entity status	Disclosure: IFRS 12.9B
			documentation	The description of the reasons for the change of investment entity status. [Refer: Disclosure of investment entities [text block]]	
ifrs-full	DescriptionOfReasonsForChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	text	label	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	Disclosure: IAS 19.145 c
			documentation	The description of the reason for changes in the methods and assumptions used when preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsFor-ChangesInMethodsAndAssumptionsUsedInPreparing-SensitivityAnalysisTo-ChangesInRiskExposures-ThatAriseFromContracts-WithinScopeOfIFRS17	text	label	Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.128 c
			documentation	The description of the reasons for changes in the methods and assumptions used in preparing the sensitivity analysis to changes in risk variables that arise from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfReasonsFor-ChangesInMethodsUsedTo-MeasureContractsWith-inScopeOfIFRS17AndProcessesForEstimatingInputsToThoseMethods	text	label	Description of reasons for changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	Disclosure: Effective 2023-01-01 IFRS 17.117 b
			documentation	The description of the reasons for changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	
ifrs-full	DescriptionOfReasonsFor-ChangingWayCashgeneratingUnitIsIdentified	text	label	Description of reasons for changing way cash-generating unit is identified	Disclosure: IAS 36.130 d (iii)
			documentation	The description of the reasons for changing the way a cash-generating unit is identified if the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any). [Refer: Cash-generating units [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsFor-ConcludingThatEntityIsInvestmentEntityIfItDoesNotHaveOneOrMoreTypical-Characteristics	text	label	Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	Disclosure: IFRS 12.9 A
			documentation	The description of the reasons for concluding that the entity is an investment entity if it does not have one or more typical characteristics of an investment entity. [Refer: Disclosure of investment entities [text block]]	
ifrs-full	DescriptionOfReasonsFor-DesignationOrDedesignationOfFinancialAssets-AsMeasuredAtFairValueThroughProfitOrLoss-AtDateOfInitialApplicationOfIFRS17	text	label	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	Disclosure: Effective 2023-01-01 IFRS 17.C33 b
			documentation	The description of the reasons for any designation or de-designation of financial assets as measured at fair value through profit or loss applying paragraph 4.1.5 of IFRS 9 at the date of initial application of IFRS 17.	
ifrs-full	DescriptionOfReasonsFor-DesignationOrDedesignationOfFinancialAssets-AsMeasuredAtFairValueThroughProfitOrLoss-WhenApplyingAmendmentsToIFRS9ForPrepayment-FeaturesWithNegativeCompensation	text	label	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	Disclosure: IFRS 9.7.2.34 d
			documentation	The description of the reasons for any designation or de-designation of financial assets as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial assets at fair value through profit or loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsFor-DesignationOrDedesignationOfFinancialAssetsOrFinancialLiabilitiesAsMeasuredAtFairValueThroughProfitOrLossAtDateOfInitial-ApplicationOfIFRS9	text	label	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	Disclosure: IFRS 7.42 J b
			documentation	The description of the reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss at the date of initial application of IFRS 9.	
ifrs-full	DescriptionOfReasonsFor-DesignationOrDedesignationOfFinancialLiabilities-AsMeasuredAtFairValueThroughProfitOrLoss-WhenApplyingAmendmentsToIFRS9ForPrepayment-FeaturesWithNegativeCompensation	text	label	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	Disclosure: IFRS 9.7.2.34 d
			documentation	The description of the reasons for any designation or de-designation of financial liabilities as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full	DescriptionOfReasonsFor-DesignationOrDedesignationOfFinancialLiabilities-AsMeasuredAtFairValueThroughProfitOrLoss-WhenApplyingAmendmentsToIFRS9MadeByIFRS17	text	label	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 made by IFRS 17	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 d
			documentation	The description of the reasons for any designation or de-designation of financial liabilities as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 made by IFRS 17. [Refer: Financial liabilities at fair value through profit or loss; Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 made by IFRS 17 but are no longer so designated]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsFor-FairValueMeasure-mentAssets	text	label	Description of reasons for fair value measurement, assets	Disclosure: IFRS 13.93 a
			documentation	The description of the reasons for the fair value measurement of assets.	
ifrs-full	DescriptionOfReasonsFor-FairValueMeasurementEn-titysOwnEquityInstruments	text	label	Description of reasons for fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 a
			documentation	The description of the reasons for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfReasonsFor-FairValueMeasurementLia-bilities	text	label	Description of reasons for fair value measurement, liabilities	Disclosure: IFRS 13.93 a
			documentation	The description of the reasons for the fair value measurement of liabilities.	
ifrs-full	DescriptionOfReasonsFor-ProvidingSupportToStruc-turedEntityWithoutHaving-ContractualObligation-ToDoSo	text	label	Description of reasons for providing support to structured entity without having contractual obligation to do so	Disclosure: IFRS 12.15 b, Disclosure: IFRS 12.30 b
			documentation	The description of reasons for providing financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) to a structured entity without having a contractual obligation to do so, including situations in which the entity assisted the structured entity in obtaining financial support.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsFor-ProvidingSupportToSubsidiaryWithoutHavingContractualObligationToDoSo	text	label	Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	Disclosure: IFRS 12.19E b
			documentation	The description of the reasons for providing support to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	
ifrs-full	DescriptionOfReasonsFor-TransfersIntoLevel3OfFair-ValueHierarchyAssets	text	label	Description of reasons for transfers into Level 3 of fair value hierarchy, assets	Disclosure: IFRS 13.93 e (iv)
			documentation	The description of the reasons for transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsFor-TransfersIntoLevel3OfFair-ValueHierarchyEntitysOwnEquityInstruments	text	label	Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	Disclosure: IFRS 13.93 e (iv)
			documentation	The description of the reasons for transfers of the entity's own equity instruments into Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsFor-TransfersIntoLevel3OfFair-ValueHierarchyLiabilities	text	label	Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	Disclosure: IFRS 13.93 e (iv)
			documentation	The description of the reasons for transfers of liabilities into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsFor-TransfersOfCumulative-GainLossWithinEquity	text	label	Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	Disclosure: IFRS 7.10 c
			documentation	The description of the reasons for transfers within equity of the cumulative gain (loss) on a financial liability designated as at fair value through profit or loss when the entity is required to present the effects of changes in that liability's credit risk in other comprehensive income. [Refer: Financial liabilities at fair value through profit or loss; Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income]	
ifrs-full	DescriptionOfReasonsFor-TransfersOut-OfLevel1IntoLevel2OfFair-ValueHierarchyAssets	text	label	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	Disclosure: IFRS 13.93 c
			documentation	The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsFor-TransfersOut-OfLevel1IntoLevel2OfFair-ValueHierarchyEntitysOwnEquityInstruments	text	label	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	Disclosure: IFRS 13.93 c
			documentation	The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsFor-TransfersOut-OfLevel1IntoLevel2OfFair-ValueHierarchyLiabilities	text	label	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	Disclosure: IFRS 13.93 c
			documentation	The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsFor-TransfersOut-OfLevel2IntoLevel1OfFair-ValueHierarchyAssets	text	label	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	Disclosure: IFRS 13.93 c
			documentation	The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsFor-TransfersOut-OfLevel2IntoLevel1OfFair-ValueHierarchyEntitysOwnEquityInstruments	text	label	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	Disclosure: IFRS 13.93 c
			documentation	The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of entity's own equity instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsFor-TransfersOut-OfLevel2IntoLevel1OfFair-ValueHierarchyLiabilities	text	label	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	Disclosure: IFRS 13.93 c
			documentation	The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsFor-TransfersOut-OfLevel3OfFairValueHierarchyAssets	text	label	Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	Disclosure: IFRS 13.93 e (iv)
			documentation	The description of the reasons for transfers of assets out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsFor-TransfersOut-OfLevel3OfFairValueHierarchyEntitysOwnEquityInstruments	text	label	Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	Disclosure: IFRS 13.93 e (iv)
			documentation	The description of the reasons for transfers of the entity's own equity instruments out of Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]	
ifrs-full	DescriptionOfReasonsFor-TransfersOut-OfLevel3OfFairValueHierarchyLiabilities	text	label	Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	Disclosure: IFRS 13.93 e (iv)
			documentation	The description of the reasons for transfers of liabilities out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsWhyApplyingNew-AccountingPolicyProvides-ReliableAndMoreRelevantInformation	text	label	Description of reasons why applying new accounting policy provides reliable and more relevant information	Disclosure: IAS 8.29 b
			documentation	The description of reasons why applying a new accounting policy provides reliable and more relevant information.	
ifrs-full	DescriptionOfReasonsWhy-InitialAccountingForBusinessCombinationIsIncomplete	text	label	Description of reasons why initial accounting for business combination is incomplete	Disclosure: IFRS 3.B67 a (i)
			documentation	The description of the reasons why initial accounting for business combination is incomplete. [Refer: Business combinations [member]]	
ifrs-full	DescriptionOfReasonsWhy-LiabilityCannotBeMeasuredReliably	text	label	Description of reasons why liability cannot be measured reliably	Disclosure: IFRS 3.B64 j (ii)
			documentation	The description of reasons why the fair value of a contingent liability in a business combination cannot be measured reliably. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	DescriptionOfReasonsWhy-PresumptionThatInterestOf-LessThanTwentyPerCentIn-AssociateIsOvercome	text	label	Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	Example: IFRS 12.9 e
			documentation	The description of significant judgements and assumptions made in determining that the entity has significant influence over another entity even though it holds less than 20 per cent of the voting rights of another entity.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonsWhyPresumptionThatInterestOfMoreThanTwentyPerCentInAssociatesOvercome	text	label	Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	Example: IFRS 12.9 d
			documentation	The description of significant judgements and assumptions made in determining that the entity does not have significant influence over another entity even though it holds more than 20 per cent of the voting rights of another entity.	
ifrs-full	DescriptionOfReasonsWhySeparateFinancialStatementsArePreparedIfNotRequiredByLaw	text	label	Description of reasons why separate financial statements are prepared if not required by law	Disclosure: IAS 27.17 a
			documentation	The description of the reasons why separate financial statements are prepared if not required by law. [Refer: Separate [member]]	
ifrs-full	DescriptionOfReasonsWhyTransactionResultedInGainInBargainPurchase	text	label	Description of reasons why bargain purchase transaction resulted in gain	Disclosure: IFRS 3.B64 n (ii)
			documentation	The description of the reasons why a bargain purchase transaction resulted in a gain. [Refer: Gain recognised in bargain purchase transaction]	
ifrs-full	DescriptionOfReasonWhyConsolidatedFinancialStatementsHaveNotBeenPrepared	text	label	Description of fact that exemption from consolidation has been used	Disclosure: IAS 27.16 a
			documentation	The description of the fact that exemption from consolidation has been used. [Refer: Consolidated [member]]	
ifrs-full	DescriptionOfReasonWhyEntityIsResumingApplicationOfIFRSs	text	label	Description of reason why entity is resuming application of IFRSs	Disclosure: IFRS 1.23 A b
			documentation	The description of the reason why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unre-served statement of compliance with IFRSs, is resuming application of IFRSs.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReason-WhyEntityStoppedApplyingIFRSs	text	label	Description of reason why entity stopped applying IFRSs	Disclosure: IFRS 1.23 A a
			documentation	The description of the reason why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unre-served statement of compliance with IFRSs, stopped applying IFRSs.	
ifrs-full	DescriptionOfReason-WhyEntityWasRequired-ToChangeBasisOfDisaggregationOfInsuranceFinanceIncomeExpensesBetween-ProfitOrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeatures	text	label	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	Disclosure: Effective 2023-01-01 IFRS 17.113 a
			documentation	The description of the reason why an entity was required to change the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	DescriptionOfReason-WhyEntityWithMoreThan-HalfOfVotingPowerDirectlyOrIndirectlyOwnedWhichIsNotSubsidiaryDue-ToAbsenceOfControl	text	label	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	Example: IFRS 12.9 a
			documentation	The description of significant judgements and assumptions made in determining that the entity does not control another entity even though it holds more than half of the voting rights.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReasonWhy-FairValueOfGoodsOrServicesReceivedCannotEstimateReliable	text	label	Description of reason why fair value of goods or services received cannot be reliably estimated	Disclosure: IFRS 2.49
			documentation	The description of the reason why the presumption that the fair value of goods or services received in equity-settled share-based payment transactions with parties other than employees can be estimated reliably was rebutted.	
ifrs-full	DescriptionOfReason-WhyFinancialStatementsAreNotEntirelyComparable	text	label	Description of fact that amounts presented in financial statements are not entirely comparable	Disclosure: IAS 1.36 b
			documentation	The description of the fact that amounts presented in the financial statements are not entirely comparable when an entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year.	
ifrs-full	DescriptionOfReasonWhy-NonfinancialAssetIsBeingUsedInMannerDifferent-FromHighestAndBestUse	text	label	Description of reason why non-financial asset is being used in manner different from highest and best use	Disclosure: IFRS 13.93 i
			documentation	The description of the reason why a non-financial asset is being used in a manner that is different from the use that would maximise the value of the asset or the group of assets and liabilities (for example, a business) within which the asset would be used.	
ifrs-full	DescriptionOfReasonWhy-PresentationCurrencyIsDifferentFromFunctional-Currency	text	label	Description of reason why presentation currency is different from functional currency	Disclosure: IAS 21.53
			documentation	The description of the reason why the currency in which the financial statements are presented is different from the currency of the primary economic environment in which the entity operates.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReason-WhyReclassificationOf-ComparativeAmountsIsImpracticable	text	label	Description of reason why reclassification of comparative amounts is impracticable	Disclosure: IAS 1.42 a
			documentation	The description of the reason why the reclassification of comparative amounts is impracticable.	
ifrs-full	DescriptionOfReasonWhy-RegulatoryDeferralAccount-BalanceIsNoLongerFullyRecoverableOrReversible	text	label	Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible	Disclosure: IFRS 14.36
			documentation	The description of the reason why a regulatory deferral account balance is no longer fully recoverable or reversible. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	DescriptionOfReasonWhy-SufficientInformationIsNotAvailableToAccountFor-MultiemployerPlanAsDefinedBenefitPlan	text	label	Description of reason why sufficient information is not available to account for multi-employer or state plan as defined benefit plan	Disclosure: IAS 19.148 d (ii)
			documentation	The description of the reason why sufficient information is not available to enable the entity to account for a multi-employer or state plan as a defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	
ifrs-full	DescriptionOfReason-WhyUsingDifferentReportingDateOrPeriodFor-Associate	text	label	Description of reason why using different reporting date or period for associate	Disclosure: IFRS 12.22 b (ii)
			documentation	The description of the reason why the financial statements of an associate used in applying the equity method are as of a date or for a period that is different from that of the entity. [Refer: Associates [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfReason-WhyUsingDifferentReportingDateOrPeriodForJoint-Venture	text	label	Description of reason why using different reporting date or period for joint venture	Disclosure: IFRS 12.22 b (ii)
			documentation	The description of the reason why the financial statements of a joint venture used in applying the equity method are as of a date or for a period that is different from that of the entity. [Refer: Joint ventures [member]]	
ifrs-full	DescriptionOfReason-WhyUsingDifferentReportingDateOrPeriodForSubsidiary	text	label	Description of reason why using different reporting date or period for subsidiary	Disclosure: IFRS 12.11 b
			documentation	The description of the reason why the financial statements of a subsidiary, when such financial statements are used to prepare consolidated financial statements, are as of a date or for a period that is different from that of the parent's financial statements. [Refer: Subsidiaries [member]]	
ifrs-full	DescriptionOfRedesignated-FinancialAssets	text	label	Description of redesignated financial assets	Disclosure: IFRS 1.29
			documentation	The description of financial assets that have been redesignated on transition to IFRSs. [Refer: IFRSs [member]; Financial assets]	
ifrs-full	DescriptionOfRedesignated-FinancialLiabilities	text	label	Description of redesignated financial liabilities	Disclosure: Expiry date 2023-01-01 IFRS 1.29, Disclosure: IFRS 1.29 A
			documentation	The description of financial liabilities that have been redesignated on transition to IFRSs. [Refer: IFRSs [member]; Financial liabilities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfRegulatory-FrameworkInWhichPlan-Operates	text	label	Description of regulatory framework in which plan operates	Disclosure: IAS 19.139 a (ii)
			documentation	The description of the regulatory framework in which a defined benefit plan operates, for example, the level of any minimum funding requirements. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfRelationship-BetweenInternalAndExternalRatings	text	label	Description of relationship between internal and external ratings	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG24 d, Example: Expiry date 2023-01-01 IFRS 7.IG25 c
			documentation	The description of the relationship between internal and external credit ratings. [Refer: Internal credit grades [member]; External credit grades [member]]	
ifrs-full	DescriptionOfReportable-SegmentToWhichIndividualAssetBelongs	text	label	Description of reportable segment to which individual asset belongs	Disclosure: IAS 36.130 c (ii)
			documentation	The description of the reportable segment to which an individual asset belongs. [Refer: Impairment loss]	
ifrs-full	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersPropertyPlantAndEquipment	text	label	Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	Disclosure: IAS 16.77 f
			documentation	The description of any restrictions on the distribution to shareholders of the balance of the revaluation surplus for property, plant and equipment. [Refer: Revaluation surplus; Property, plant and equipment]	
ifrs-full	DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersRightofuseAssets	text	label	Description of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets	Disclosure: IFRS 16.57
			documentation	The description of any restrictions on the distribution to shareholders of the balance of the revaluation surplus for right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfRetirement-BenefitPlan	text	label	Description of retirement benefit plan	Disclosure: IAS 26.36
			documentation	The description of a retirement benefit plan, either as part of the financial statements or in a separate report.	
ifrs-full	DescriptionOfRetirement-BenefitsPromisedToParticipants	text	label	Description of retirement benefits promised to participants	Disclosure: IAS 26.36 e
			documentation	The description of the retirement benefits promised to participants in retirement benefit plans.	
ifrs-full	DescriptionOfRightsOfSet-offAssociatedWithFinancialAssetsSubjectToEnforceableMasterNetting-ArrangementOrSimilar-Agreement	text	label	Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	Disclosure: IFRS 7.13E
			documentation	The description of the rights of set-off associated with the entity's recognised financial assets subject to enforceable master netting arrangements and similar agreements, including the nature of those rights. [Refer: Financial assets]	
ifrs-full	DescriptionOfRightsOfSet-offAssociatedWithFinancialLiabilitiesSubjectToEnforceableMasterNetting-ArrangementOrSimilar-Agreement	text	label	Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement	Disclosure: IFRS 7.13E
			documentation	The description of the rights of set-off associated with the entity's recognised financial liabilities subject to enforceable master netting arrangements and similar agreements, including the nature of those rights. [Refer: Financial liabilities]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfRiskFreeInterestRateShareOptionsGranted	X.XX duration	label	Risk free interest rate, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The implied yield currently available on zero-coupon government issues of the country in whose currency the exercise price for share options granted is expressed, with a remaining term equal to the expected term of the option being valued (based on the option's remaining contractual life and taking into account the effects of expected early exercise). [Refer: Government [member]]	
ifrs-full	DescriptionOfRisksToWhichPlanExposesEntity	text	label	Description of risks to which plan exposes entity	Disclosure: IAS 19.139 b
			documentation	The description of the risks to which the defined benefit plan exposes the entity, focused on any unusual, entity-specific or plan-specific risks. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfSensitivityOfFairValueMeasurementToChangesInUnobservableInputsAssets	text	label	Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	Disclosure: IFRS 13.93 h (i)
			documentation	The description of the sensitivity of the fair value measurement of assets to changes in unobservable inputs if a change to those inputs might result in a higher or lower fair value measurement.	
ifrs-full	DescriptionOfSensitivityOfFairValueMeasurementToChangesInUnobservableInputsEntitysOwnEquityInstruments	text	label	Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	Disclosure: IFRS 13.93 h (i)
			documentation	The description of the sensitivity of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs if a change in those inputs to a different amount might result in a higher or lower fair value measurement. [Refer: Entity's own equity instruments [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfSensitivity-OfFairValueMeasurement-ToChangesInUnobservableInputsLiabilities	text	label	Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	Disclosure: IFRS 13.93 h (i)
			documentation	The description of the sensitivity of the fair value measurement of liabilities to changes in unobservable inputs if a change in those inputs to a different amount might result in a higher or lower fair value measurement.	
ifrs-full	DescriptionOfServiceConcessionArrangement	text	label	Description of service concession arrangement	Disclosure: SIC 29.6 a
			documentation	The description of the service concession arrangement. [Refer: Service concession arrangements [member]]	
ifrs-full	DescriptionOfSharedCharacteristicForConcentration	text	label	Description of shared characteristic for concentration	Disclosure: IFRS 7.B8 b
			documentation	The description of a shared characteristic for the concentration of risks arising from financial instruments (for example, counterparty, geographical area, currency or market). [Refer: Financial instruments, class [member]]	
ifrs-full	DescriptionOfSharedCharacteristicThatIdentifiesConcentrationOfRiskThatArisesFromContractsWithinScopeOfIFRS17	text	label	Description of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.127
			documentation	The description of the shared characteristic that identifies the concentration of risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DescriptionOfSignificantActuarialAssumptionsMadeAndMethodUsedToCalculateActuarialPresentValueOfPromisedRetirementBenefits	text	label	Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	Disclosure: IAS 26.35 e
			documentation	The description of significant actuarial assumptions made and the method used to calculate the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial assumptions [member]; Actuarial present value of promised retirement benefits]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfSignificant-AssumptionsOrJudgementsEntityMadeInApplyingAmendmentsForInterestRate-BenchmarkReform	text	label	Description of significant assumptions or judgements entity made in applying amendments for interest rate benchmark reform	Disclosure: IFRS 7.24H d
			documentation	The description of significant assumptions or judgements the entity made in applying the amendments for interest rate benchmark reform.	
ifrs-full	DescriptionOfSignificant-ConcentrationsOfRiskRelatedToPlan	text	label	Description of significant concentrations of risk related to plan	Disclosure: IAS 19.139 b
			documentation	The description of the significant concentrations of risk in defined benefit plans. For example, if plan assets are invested primarily in one class of investments, such as property, the plan may expose the entity to a concentration of property market risk. [Refer: Defined benefit plans [member]; Market risk [member]]	
ifrs-full	DescriptionOfSignificantEventsAndTransactions	text	label	Description of significant events and transactions	Disclosure: IAS 34.15
			documentation	The description, in the entity's interim financial report, of events and transactions that are significant to an understanding of the changes in the financial position and performance of the entity since the end of the last annual reporting period. Information disclosed in relation to those events and transactions shall update the relevant information presented in the most recent annual financial report.	
ifrs-full	DescriptionOfSignificantIntangibleAssetsControlled-ByEntityButNotRecognised	text	label	Description of significant intangible assets controlled by entity but not recognised	Example: IAS 38.128 b
			documentation	The description of significant intangible assets controlled by the entity but not recognised as assets because they did not meet the recognition criteria in IAS 38 or because they were acquired or generated before the version of IAS 38 issued in 1998 was effective. [Refer: Intangible assets other than goodwill]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfSignificant-JudgementsAndAssumptionsMadeInDetermining-ThatEntityIsAgentOr-Principal	text	label	Description of significant judgements and assumptions made in determining that entity is agent or principal	Example: IFRS 12.9 c
			documentation	The description of the significant judgements and assumptions made when determining that the entity is an agent or a principal.	
ifrs-full	DescriptionOfSignificant-JudgementsMadeInEvaluatingWhenCustomerObtainsControlOfPromisedGoodsOrServices	text	label	Description of significant judgements made in evaluating when customer obtains control of promised goods or services	Disclosure: IFRS 15.125
			documentation	The description of the significant judgements made in evaluating when a customer obtains control of promised goods or services.	
ifrs-full	DescriptionOfSignificant-PaymentTermsInContracts-WithCustomers	text	label	Description of significant payment terms in contracts with customers	Disclosure: IFRS 15.119 b
			documentation	The description of the significant payment terms in contracts with customers.	
ifrs-full	DescriptionOfSignificantRestrictionsOnEntitysAbility-ToAccessOrUseAssetsAnd-SettleLiabilitiesOfGroup	text	label	Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group	Disclosure: IFRS 12.13 a
			documentation	The description of significant restrictions (for example, statutory, contractual and regulatory restrictions) on the entity's ability to access or use the assets and settle the liabilities of the group, such as (a) those that restrict the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group; and (b) guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the group. [Refer: Subsidiaries [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfSourcesOfHedgeIneffectivenessExpectedToAffectHedgingRelationship	text	label	Description of sources of hedge ineffectiveness expected to affect hedging relationship	Disclosure: IFRS 7.23D
			documentation	The description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]	
ifrs-full	DescriptionOfSourcesOfHedgeIneffectivenessThatEmergedInHedgingRelationship	text	label	Description of sources of hedge ineffectiveness that emerged in hedging relationship	Disclosure: IFRS 7.23E
			documentation	The description of the sources of hedge ineffectiveness that emerged in the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]	
ifrs-full	DescriptionOfSourcesOfRevenueForAllOtherSegments	text	label	Description of sources of revenue for all other segments	Disclosure: IFRS 8.16
			documentation	The description of the sources of the revenue included in the 'all other segments' category, which includes the combined information about other business activities and operating segments that are not reportable. [Refer: All other segments [member]; Revenue]	
ifrs-full	DescriptionOfTechniqueOtherThanConfidenceLevelTechniqueUsedForDeterminingRiskAdjustmentForNonfinancialRisk	text	label	Description of technique other than confidence level technique used for determining risk adjustment for non-financial risk	Disclosure: Effective 2023-01-01 IFRS 17.119
			documentation	The description of a technique other than the confidence level technique used for determining the risk adjustment for non-financial risk. [Refer: Risk adjustment for non-financial risk [member]]	
ifrs-full	DescriptionOfTermAndConditionsOfFinancialAssetsPledgedAsCollateralForLiabilitiesOrContingentLiabilities	text	label	Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	Disclosure: IFRS 7.14 b
			documentation	The description of the terms and conditions relating to financial assets pledged as collateral for liabilities or contingent liabilities. [Refer: Financial assets pledged as collateral for liabilities or contingent liabilities; Contingent liabilities [member]]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfTermsOfContractualArrangementsThatCouldRequireInvestmentEntityOrItsSubsidiariesToProvideFinancialSupportToUnconsolidatedStructuredEntityControlledByInvestmentEntity	text	label	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	Disclosure: IFRS 12.19F
			documentation	The description of the terms of contractual arrangements that could require an investment entity or its subsidiaries to provide financial support to an unconsolidated structured entity controlled by the investment entity. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]; Unconsolidated structured entities [member]]	
ifrs-full	DescriptionOfTermsOfContractualArrangementsThatCouldRequireParentOrSubsidiariesToProvideFinancialSupportToStructuredEntity	text	label	Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	Disclosure: IFRS 12.14, Example: IFRS 12.B26 a
			documentation	The description of the terms of contractual arrangements that could require the parent or its subsidiaries to provide financial support to a structured entity, including events or circumstances that could expose the reporting entity to a loss (for example, liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support). [Refer: Subsidiaries [member]]	
ifrs-full	DescriptionOfTermsOfSharesReservedForIssueUnderOptionsAndContractsForSaleOfShares	text	label	Description of terms of shares reserved for issue under options and contracts for sale of shares	Disclosure: IAS 1.79 a (vii)
			documentation	The description of terms of shares reserved for issue under options and contracts for the sale of shares.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfTiming-AndReasonOfReclassificationBetweenFinancialLiabilitiesAndEquity	text	label	Description of timing and reason of reclassification between financial liabilities and equity	Disclosure: IAS 1.80 A
			documentation	The description of the timing of, and the reason for, the reclassification of instruments between financial liabilities and equity. [Refer: Financial liabilities]	
ifrs-full	DescriptionOfToWhom-GroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresReportsAssets	text	label	Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets	Example: IFRS 13.93 g, Example: IFRS 13.IE65 a (ii)
			documentation	The description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets reports to.	
ifrs-full	DescriptionOfToWhom-GroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresReportsEntitysOwnEquityInstruments	text	label	Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	Example: IFRS 13.93 g, Example: IFRS 13.IE65 a (ii)
			documentation	The description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments reports to. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DescriptionOfToWhom-GroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresReportsLiabilities	text	label	Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	Example: IFRS 13.93 g, Example: IFRS 13.IE65 a (ii)
			documentation	The description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities reports to.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfTransactions-AfterReportingPeriodWith-SignificantChangeInNumberOfOrdinarySharesOut-standing	text	label	Description of transactions after reporting period that significantly change number of ordinary shares outstanding	Disclosure: IAS 33.70 d
			documentation	The description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]]	
ifrs-full	DescriptionOfTransactions-AfterReportingPeriodWith-SignificantChangeInNumberOfPotentialOrdinarySharesOutstanding	text	label	Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	Disclosure: IAS 33.70 d
			documentation	The description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]; Potential ordinary share transactions [member]]	
ifrs-full	DescriptionOfTransactions-WithRelatedParty	text	label	Description of transactions with related party	Disclosure: IAS 24.18
			documentation	The description of related party transactions. [Refer: Related parties [member]]	
ifrs-full	DescriptionOfTransitional-ProvisionsOfInitiallyAppliedIFRS	text	label	Description of transitional provisions of initially applied IFRS	Disclosure: IAS 8.28 d
			documentation	The description of transitional provisions related to an initial application of an IFRS. [Refer: IFRSs [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfTransitional-ProvisionsOfInitiallyAppliedIFRSThatMightHaveEffectOnFuturePeriods	text	label	Description of transitional provisions of initially applied IFRS that might have effect on future periods	Disclosure: IAS 8.28 e
			documentation	The description of transitional provisions related to an initial application of an IFRS that might have an effect on future periods. [Refer: IFRSs [member]]	
ifrs-full	DescriptionOfTypeOfHedge	text	label	Description of type of hedge	Disclosure: Expiry date 2023-01-01 IFRS 7.22 a
			documentation	The description of the type of a hedge used by the entity.	
ifrs-full	DescriptionOfTypeOfPlan	text	label	Description of type of plan	Disclosure: IAS 19.139 a
			documentation	The general description of the type of a defined benefit plan. [Refer: Defined benefit plans [member]]	
ifrs-full	DescriptionOfTypeOfRetirementBenefitPlan	text	label	Description of type of retirement benefit plan	Disclosure: IAS 26.36 c
			documentation	The description of the type of retirement benefit plans, ie defined contribution or defined benefit. [Refer: Defined benefit plans [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfTypeOfSupportProvidedToStructuredEntityWithoutHavingContractualObligationToDoSo	text	label	Description of type of support provided to structured entity without having contractual obligation to do so	Disclosure: IFRS 12.15 a, Disclosure: IFRS 12.30 a
			documentation	The description of the type of financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) provided to a structured entity without having a contractual obligation to do so, including situations in which the entity assisted the structured entity in obtaining financial support. [Refer: Subsidiaries [member]; Support provided to structured entity without having contractual obligation to do so]	
ifrs-full	DescriptionOfTypeOfSupportProvidedToSubsidiary-WithoutHavingContractualObligationToDoSo	text	label	Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	Disclosure: IFRS 12.19E a
			documentation	The description of the type of support provided to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	
ifrs-full	DescriptionOfTypesOfContractsAffectedByChangesInMethodsUsedToMeasureContractsWithinScopeOfIFRS17AndProcessesForEstimatingInputsToThoseMethods	text	label	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	Disclosure: Effective 2023-01-01 IFRS 17.117 b
			documentation	The description of the types of contracts affected by changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfTypesOfIncomeFromStructuredEntities	text	label	Description of types of income from structured entities	Disclosure: IFRS 12.27 b, Example: IFRS 12.B26 c
			documentation	The description of the types of income from structured entities. [Refer: Income from structured entities]	
ifrs-full	DescriptionOfTypesOfProductsAndServicesFromWhichEachReportableSegmentDerivesItsRevenues	text	label	Description of types of products and services from which each reportable segment derives its revenues	Disclosure: IFRS 8.22 b
			documentation	The description of the types of products and services from which a reportable segment derives its revenues. [Refer: Products and services [member]; Revenue]	
ifrs-full	DescriptionOfTypesOfWarrantiesAndRelatedObligations	text	label	Description of types of warranties and related obligations	Disclosure: IFRS 15.119 e
			documentation	The description of types of warranties and related obligations in contracts with customers.	
ifrs-full	DescriptionOfUncertaintiesOfEntitysAbilityToContinueAsGoingConcern	text block	label	Disclosure of uncertainties of entity's ability to continue as going concern [text block]	Disclosure: IAS 1.25
			documentation	The disclosure of material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern.	
ifrs-full	DescriptionOfUnfulfilledConditionsAndOtherContingenciesAttachedToGovernmentGrantForAgriculturalActivity	text	label	Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	Disclosure: IAS 41.57 b
			documentation	The description of unfulfilled conditions and other contingencies attached to government grants for agricultural activity. [Refer: Government [member]; Government grants]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfUsefulLifeBiologicalAssetsAtCost	text	label	Description of useful life, biological assets, at cost	Disclosure: IAS 41.54 e
			documentation	Description of useful life used for biological assets. [Refer: Biological assets]	
ifrs-full	DescriptionOfUsefulLifeIntangibleAssetsOtherThanGoodwill	text	label	Description of useful life, intangible assets other than goodwill	Disclosure: IAS 38.118 a
			documentation	Description of useful life used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	DescriptionOfUsefulLifeInvestmentPropertyCostModel	text	label	Description of useful life, investment property, cost model	Disclosure: IAS 40.79 b
			documentation	Description of useful life used for investment property. [Refer: Investment property]	
ifrs-full	DescriptionOfUsefulLifePropertyPlantAndEquipment	text	label	Description of useful life, property, plant and equipment	Disclosure: IAS 16.73 c
			documentation	Description of useful life used for property, plant and equipment. [Refer: Property, plant and equipment]	
ifrs-full	DescriptionOfValuationProcessesUsedInFairValueMeasurementAssets	text	label	Description of valuation processes used in fair value measurement, assets	Disclosure: IFRS 13.93 g
			documentation	The description of the valuation processes used by the entity for the fair value measurement of assets (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfValuationProcessesUsedInFairValue-MeasurementEntitysOwnEquityInstruments	text	label	Description of valuation processes used in fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 g
			documentation	The description of the valuation processes used by the entity for the fair value measurement of its own equity instruments (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).	
ifrs-full	DescriptionOfValuationProcessesUsedInFairValue-MeasurementLiabilities	text	label	Description of valuation processes used in fair value measurement, liabilities	Disclosure: IFRS 13.93 g
			documentation	The description of the valuation processes used by the entity for fair value measurement of liabilities (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).	
ifrs-full	DescriptionOfValuation-TechniquesAndKeyMode-InputsUsedForDeterminingNoncontrollingInterestIn-AnAcquireeMeasuredAt-FairValue	text	label	Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	Disclosure: IFRS 3.B64 o (ii)
			documentation	The description of the valuation techniques and significant inputs used to measure non-controlling interest in an acquiree measured at fair value for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: At fair value [member]; Business combinations [member]; Valuation techniques [member]]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfValuation-TechniquesAndKeyModelInputsUsedToMeasureContingentConsideration	text	label	Description of valuation techniques and key model inputs used to measure contingent consideration	Disclosure: IFRS 3.B67 b (iii)
			documentation	The description of valuation techniques and key model inputs used to measure contingent consideration assets or liabilities. [Refer: Valuation techniques [member]]	
ifrs-full	DescriptionOfValuation-TechniquesUsedInFair-ValueMeasurementAssets	text	label	Description of valuation techniques used in fair value measurement, assets	Disclosure: IFRS 13.93 d
			documentation	The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of assets. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfValuation-TechniquesUsedInFair-ValueMeasurementEntitysOwnEquityInstruments	text	label	Description of valuation techniques used in fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 d
			documentation	The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of the entity's own equity instruments. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfValuation-TechniquesUsedInFair-ValueMeasurementLiabilities	text	label	Description of valuation techniques used in fair value measurement, liabilities	Disclosure: IFRS 13.93 d
			documentation	The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of liabilities. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]	
ifrs-full	DescriptionOfValuation-TechniquesUsedToMeasure-FairValueLessCostsOf-Disposal	text	label	Description of valuation techniques used to measure fair value less costs of disposal	Disclosure: IAS 36.130 f (ii), Disclosure: IAS 36.134 e
			documentation	The description of the valuation techniques used to measure fair value less costs of disposal for a cash generating unit (group of units). [Refer: Valuation techniques [member]]	
ifrs-full	DescriptionOfVesting-RequirementsForShare-basedPaymentArrangement	text	label	Description of vesting requirements for share-based payment arrangement	Disclosure: IFRS 2.45 a
			documentation	The description of the vesting requirements for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DescriptionOfVoluntary-ChangeInAccountingPolicy	text block	label	Disclosure of voluntary change in accounting policy [text block]	Disclosure: IAS 8.29
			documentation	The disclosure of a voluntary change in accounting policy.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfWhenEntityTypicallySatisfiesPerformanceObligations	text	label	Description of when entity typically satisfies performance obligations	Disclosure: IFRS 15.119 a
			documentation	The description of when the entity typically satisfies its performance obligations. [Refer: Performance obligations [member]]	
ifrs-full	DescriptionOfWhetherEntityIsRequiredToAbsorbLossesOfStructuredEntitiesBeforeOtherParties	text	label	Description of whether entity is required to absorb losses of structured entities before other parties	Example: IFRS 12.B26 d
			documentation	The description of whether the entity is required to absorb losses of structured entities before other parties.	
ifrs-full	DescriptionOfWhetherEntityMakesAdjustmentForTimeValueOfMoneyAndEffectOfFinancialRiskWhenUsingPremiumAllocationApproach	text	label	Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	Disclosure: Effective 2023-01-01 IFRS 17.97 b
			documentation	The description of whether an entity that uses the premium allocation approach makes an adjustment for the time value of money and the effect of financial risk applying paragraphs 56 and 57(b) of IFRS 17. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.	
ifrs-full	DescriptionOfWhetherInvestmentInAssociateIsMeasuredUsingEquityMethodOrAtFairValue	text	label	Description of whether investment in associate is measured using equity method or at fair value	Disclosure: IFRS 12.21 b (i)
			documentation	The description of whether the investment in an associate is measured using the equity method or at fair value. [Refer: At fair value [member]; Associates [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DescriptionOfWhetherInvestmentInJointVentureIsMeasuredUsingEquityMethodOrAtFairValue	text	label	Description of whether investment in joint venture is measured using equity method or at fair value	Disclosure: IFRS 12.21 b (i)
			documentation	The description of whether the investment in a joint venture is measured using the equity method or at fair value. [Refer: At fair value [member]; Joint ventures [member]]	
ifrs-full	DescriptionOfWhetherThereArePotentialIncomeTaxConsequencesNotPracticablyDeterminable	text	label	Description of whether there are potential income tax consequences not practicably determinable	Disclosure: IAS 12.82 A
			documentation	The description of whether there are potential income tax consequences not practically determinable that would result from the payment of dividends to the entity's shareholders in jurisdictions where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings]	
ifrs-full	DescriptionOfWhetherThirdpartyCreditEnhancementIsReflectedInFairValueMeasurement	text	label	Description of whether third-party credit enhancement is reflected in fair value measurement	Disclosure: IFRS 13.98
			documentation	The description of whether third-party credit enhancement is reflected in the fair value measurement of liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]	
ifrs-full	DescriptionWhetherChangeInAccountingPolicyIsMadeInAccordanceWithTransitionalProvisionsOfInitiallyAppliedIFRS	text	label	Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	Disclosure: IAS 8.28 b
			documentation	The description that a change in accounting policy is made in accordance with the transitional provisions of an initially applied IFRS. [Refer: IFRSs [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DesignatedFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract		label	Designated financial liabilities at fair value through profit or loss [abstract]	
ifrs-full	DesignatedLoansOrReceivablesAtFairValueThroughProfitOrLossAbstract		label	Designated loans or receivables at fair value through profit or loss [abstract]	
ifrs-full	DestructionOfMajorProductionPlantMember	member	label	Destruction of major production plant [member]	Example: IAS 10.22 d
			documentation	This member stands for destruction of a major production plant.	
ifrs-full	DeterminationOfFairValueOfGoodsOrServicesReceivedOrFairValueOfEquityInstrumentsGrantedOnSharebasedPayments	text	label	Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	Disclosure: IFRS 2.46
			documentation	The explanation that enables users of financial statements to understand how the fair value of the goods or services received, or the fair value of the equity instruments granted, in share-based payment arrangements was determined. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DifferenceBetweenCarryingAmountOfDividendsPayableAndCarryingAmountOfNoncashAssetsDistributed	X duration, credit	label	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	Disclosure: IFRIC 17.15
			documentation	The amount of difference between the carrying amount of dividends payable and the carrying amount of non-cash assets distributed when settling the dividends payable. [Refer: Carrying amount [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DifferenceBetweenCarryingAmountOfFinancialLiabilityAndAmountContractuallyRequiredToPayAtMaturityToHolderOfObligation	X instant	label	Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	Disclosure: IFRS 7.10 A b, Disclosure: IFRS 7.10 b
			documentation	The amount by which the carrying amount of a financial liability is more (less) than the amount that the entity would be contractually required to pay at maturity to the holder of the obligation. [Refer: Carrying amount [member]]	
ifrs-full	DilutedEarningsLossPerInstrumentFromContinuing-OperationsParticipating-EquityInstrumentsOtherThanOrdinaryShares	X.XX duration	label	Diluted earnings (loss) per instrument from continuing operations, participating equity instruments other than ordinary shares	Common practice: IAS 33.A14
			documentation	Diluted earnings (loss) per instrument from continuing operations for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares; Continuing operations [member]]	
ifrs-full	DilutedEarningsLossPerInstrumentFromDiscontinuedOperationsParticipating-EquityInstrumentsOtherThanOrdinaryShares	X.XX duration	label	Diluted earnings (loss) per instrument from discontinued operations, participating equity instruments other than ordinary shares	Common practice: IAS 33.A14
			documentation	Diluted earnings (loss) per instrument from discontinued operations for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares; Discontinued operations [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DilutedEarningsLossPerInstrumentParticipatingEquity-InstrumentsOtherThanOrdinaryShares	X.XX duration	label	Diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares	Common practice: IAS 33.A14
			documentation	Diluted earnings (loss) per instrument for an equity instrument that participates in profit with ordinary shares according to a pre-determined formula.	
			totalLabel	Total diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares	
ifrs-full	DilutedEarningsLossPerShare	X.XX duration	label	Diluted earnings (loss) per share	Disclosure: IAS 33.66, Disclosure: IAS 33.67
			documentation	The amount of profit (loss) attributable to ordinary equity holders of the parent entity (the numerator), divided by the weighted average number of ordinary shares outstanding during the period (the denominator), both adjusted for the effects of all dilutive potential ordinary shares. [Refer: Ordinary shares [member]; Weighted average [member]]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Basic earnings (loss) per share' when: (a) basic and diluted earnings per share are equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	
			totalLabel	Total diluted earnings (loss) per share	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DilutedEarningsLossPerShareFromContinuingOperations	X.XX duration	label	Diluted earnings (loss) per share from continuing operations	Disclosure: IAS 33.66, Disclosure: IAS 33.67
			documentation	Diluted earnings (loss) per share from continuing operations. [Refer: Continuing operations [member]; Diluted earnings (loss) per share]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Basic earnings (loss) per share from continuing operations' when: (a) basic and diluted earnings per share are equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	
ifrs-full	DilutedEarningsLossPerShareFromContinuingOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax	X.XX duration	label	Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Disclosure: IAS 33.67, Disclosure: IFRS 14.26
			documentation	Diluted earnings (loss) per share from continuing operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Continuing operations [member]]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax' when: (a) basic and diluted earnings per share equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DilutedEarningsLossPerShareFromDiscontinuedOperations	X.XX duration	label	Diluted earnings (loss) per share from discontinued operations	Disclosure: IAS 33.67, Disclosure: IAS 33.68
			documentation	Diluted earnings (loss) per share from discontinued operations. [Refer: Diluted earnings (loss) per share; Discontinued operations [member]]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Basic earnings (loss) per share from discontinued operations' when: (a) basic and diluted earnings per share are equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	
ifrs-full	DilutedEarningsLossPerShareFromDiscontinuedOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax	X.XX duration	label	Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	Disclosure: IAS 33.67, Disclosure: IFRS 14.26
			documentation	Diluted earnings (loss) per share from discontinued operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Discontinued operations [member]]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax' when: (a) basic and diluted earnings per share equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DilutedEarningsLossPerShareIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax	X.XX duration	label	Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	Disclosure: IAS 33.67, Disclosure: IFRS 14.26
			documentation	Diluted earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]	
			commentaryGuidance	The reported value should be tagged twice, with both this element and the element 'Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax' when: (a) basic and diluted earnings per share equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.	
ifrs-full	DilutedEarningsPerShareAbstract		label	Diluted earnings per share [abstract]	
ifrs-full	DilutiveEffectOfConvertibleInstrumentsOnNumberOfOrdinaryShares	shares	label	Dilutive effect of convertible instruments on number of ordinary shares	Common practice: IAS 33.70 b
			documentation	The number of dilutive potential ordinary shares that relate to the assumed conversion of the entity's convertible instruments.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DilutiveEffectOfShareOptionsOnNumberOfOrdinaryShares	shares	label	Dilutive effect of share options on number of ordinary shares	Common practice: IAS 33.70 b
			documentation	The number of dilutive potential ordinary shares that relate to the assumed exercise of the entity's share options.	
ifrs-full	DirectFinanceLeases-AcquiredInBusinessCombinationMember	member	label	Direct finance leases acquired in business combination [member]	Example: IFRS 3.B64 h
			documentation	This member stands for direct finance leases that are acquired in business combinations. [Refer: Business combinations [member]]	
ifrs-full	DirectOperatingExpenseFromInvestmentProperty	(X) duration, debit	label	Direct operating expense from investment property	Common practice: IAS 40.75 f
			documentation	The amount of direct operating expenses (including repairs and maintenance) arising from investment property. [Refer: Investment property]	
			negatedTotalLabel	Total direct operating expense from investment property	
ifrs-full	DirectOperatingExpenseFromInvestmentPropertyAbstract		label	Direct operating expense from investment property [abstract]	
ifrs-full	DirectOperatingExpenseFromInvestmentPropertyGeneratingRentalIncome	(X) duration, debit	label	Direct operating expense from investment property generating rental income	Disclosure: IAS 40.75 f (ii)
			documentation	The amount of direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period recognised in profit or loss. [Refer: Investment property]	
			negatedLabel	Direct operating expense from investment property generating rental income	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DirectOperatingExpenseFromInvestmentPropertyNotGeneratingRentalIncome	(X) duration, debit	label	Direct operating expense from investment property not generating rental income	Disclosure: IAS 40.75 f (iii)
			documentation	The amount of direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental income during the period recognised in profit or loss. [Refer: Investment property]	
			negatedLabel	Direct operating expense from investment property not generating rental income	
ifrs-full	DirectorsRemuneration-Expense	X duration, debit	label	Directors' remuneration expense	Common practice: IAS 1.112 c
			documentation	The amount of remuneration paid or payable to the entity's directors.	
ifrs-full	DisaggregationOfInsurance-ContractsAxis	axis	label	Disaggregation of insurance contracts [axis]	Disclosure: Effective 2023-01-01 IFRS 17.107, Disclosure: Effective 2023-01-01 IFRS 17.109, Disclosure: Effective 2023-01-01 IFRS 17.131 a, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Disclosure: Effective 2023-01-01 IFRS 17.98
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	DisaggregationOfInsurance-ContractsMember	member [default]	label	Disaggregation of insurance contracts [member]	Disclosure: Effective 2023-01-01 IFRS 17.107, Disclosure: Effective 2023-01-01 IFRS 17.109, Disclosure: Effective 2023-01-01 IFRS 17.131 a, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Disclosure: Effective 2023-01-01 IFRS 17.98
			documentation	This member stands for all insurance contracts when disaggregated into insurance contracts issued and reinsurance contracts held. It also represents the standard value for the 'Disaggregation of insurance contracts' axis if no other member is used. [Refer: Insurance contracts [member]]	
ifrs-full	DisclosureOfAccounting-PoliciesMember	member	label	Disclosure of Accounting Policies [member]	Disclosure: Expiry date 2025-01-01 IAS 1.139 V
			documentation	This member stands for Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2) issued in February 2021.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAccounting-JudgementsAndEstimate-sExplanatory	text block	label	Disclosure of accounting judgements and estimates [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of judgements that management has made in the process of applying the entity's accounting policies that have the most significant effect on amounts recognised in the financial statements along with information about the assumptions that the entity makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next year. [Refer: Carrying amount [member]]	
ifrs-full	DisclosureOfAccrued-ExpensesAndOtherLiabil-itiesExplanatory	text block	label	Disclosure of accrued expenses and other liabilities [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of accrued expenses and other liabilities. [Refer: Accruals; Other liabilities]	
ifrs-full	DisclosureOfAcquired-ReceivablesAbstract		label	Disclosure of acquired receivables [abstract]	
ifrs-full	DisclosureOfAcquired-ReceivablesExplanatory	text block	label	Disclosure of acquired receivables [text block]	Disclosure: IFRS 3.B64 h
			documentation	The disclosure of receivables acquired in a business combination. [Refer: Business combinations [member]]	
ifrs-full	DisclosureOfAcquired-ReceivablesLineItems	line items	label	Disclosure of acquired receivables [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAcquired-ReceivablesTable	table	label	Disclosure of acquired receivables [table]	Disclosure: IFRS 3.B64 h
			documentation	Schedule disclosing information related to receivables acquired in business combinations.	
ifrs-full	DisclosureOfActualClaimsComparedWithPreviousEstimatesAbstract		label	Disclosure of actual claims compared with previous estimates [abstract]	
ifrs-full	DisclosureOfActualClaimsComparedWithPreviousEstimatesExplanatory	text block	label	Disclosure of actual claims compared with previous estimates [text block]	Disclosure: Effective 2023-01-01 IFRS 17.130, Disclosure: Expiry date 2023-01-01 IFRS 4.39 c (iii)
			documentation	The disclosure of actual claims compared with previous estimates of the undiscounted amount of the claims (ie claims development). The disclosure about claims development shall start with the period when the earliest material claim(s) arose and for which there is still uncertainty about the amount and timing of the claims payments at the end of the reporting period, but is not required to start more than 10 years before the end of the reporting period. The entity is not required to disclose information about the development of claims for which uncertainty about the amount and timing of the claims payments is resolved typically within one year.	
ifrs-full	DisclosureOfActualClaimsComparedWithPreviousEstimatesLineItems	line items	label	Disclosure of actual claims compared with previous estimates [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfActualClaimsComparedWithPreviousEstimatesTable	table	label	Disclosure of actual claims compared with previous estimates [table]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	Schedule disclosing information related to actual claims compared with previous estimates.	
ifrs-full	DisclosureOfAdditionalInformationAboutDefinedBenefitPlansExplanatory	text block	label	Disclosure of additional information about defined benefit plans [text block]	Disclosure: IAS 19.137
			documentation	The disclosure of additional information about defined benefit plans necessary to meet the objectives of IAS 19. [Refer: Defined benefit plans [member]]	
ifrs-full	DisclosureOfAdditionalInformationAboutLeasingActivitiesForLesseeExplanatory	text block	label	Disclosure of additional information about leasing activities for lessee [text block]	Disclosure: IFRS 16.59
			documentation	The disclosure of additional information about leasing activities of a lessee.	
ifrs-full	DisclosureOfAdditionalInformationAboutLeasingActivitiesForLessorExplanatory	text block	label	Disclosure of additional information about leasing activities for lessor [text block]	Disclosure: IFRS 16.92
			documentation	The disclosure of additional information about leasing activities of a lessor.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAdditionalInformationAboutUnderstandingFinancialPositions-AndLiquidityOfEntityExplanatory	text block	label	Disclosure of additional information about understanding financial position and liquidity of entity [text block]	Example: IAS 7.50
			documentation	The disclosure of additional information that may be relevant to users of financial statements in understanding the financial position and liquidity of an entity.	
ifrs-full	DisclosureOfAdditionalInformationExplanatory	text block	label	Disclosure of additional information [text block]	Disclosure: IAS 1.112 c
			documentation	The disclosure of additional information that is not presented elsewhere in the financial statements, but that is relevant to an understanding of them.	
ifrs-full	DisclosureOfAdditionalInformationRepresentativeOfRiskExposureArisingFromContractsWithinScopeOfIFRS17DuringPeriodExplanatory	text block	label	Disclosure of additional information representative of risk exposure arising from contracts within scope of IFRS 17 during period [text block]	Disclosure: Effective 2023-01-01 IFRS 17.123
			documentation	The disclosure of additional information that is representative of the entity's risk exposure arising from contracts within the scope of IFRS 17 during the period, if the information disclosed about the entity's exposure to risk at the end of the reporting period is not representative.	
ifrs-full	DisclosureOfAdjustments-MadeWhenEntityChanged-BasisOfDisaggregationOfInsuranceFinanceIncome-ExpensesBetweenProfit-OrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeaturesAbstract		label	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]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAdjustments-MadeWhenEntityChanged-BasisOfDisaggregationOfInsuranceFinanceIncome-ExpensesBetweenProfit-OrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeaturesExplanatory	text block	label	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]	Disclosure: Effective 2023-01-01 IFRS 17.113 b
			documentation	The disclosure of the adjustments made when an entity changed the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	DisclosureOfAdjustments-MadeWhenEntityChanged-BasisOfDisaggregationOfInsuranceFinanceIncome-ExpensesBetweenProfit-OrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeaturesLineItems	line items	label	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]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAdjustments-MadeWhenEntityChanged-BasisOfDisaggregationOfInsuranceFinanceIncome-ExpensesBetweenProfit-OrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeaturesTable	table	label	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]	Disclosure: Effective 2023-01-01 IFRS 17.113 b
			documentation	Schedule disclosing information related to the adjustments made when an entity changed the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAllowanceFor-CreditLossesExplanatory	text block	label	Disclosure of allowance for credit losses [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the allowance relating to impairments of financial assets due to credit losses. [Refer: Financial assets]	
ifrs-full	DisclosureOfAmountsArisingFromInsuranceContractsExplanatory	text block	label	Disclosure of amounts arising from insurance contracts [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.36
			documentation	The disclosure of information that identifies and explains the amounts in the entity's financial statements arising from insurance contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	DisclosureOfAmountsIncurredByEntityForProvision-OfKeyManagementPersonnelServicesProvidedBySeparateManagementEntities-Abstract		label	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]	
ifrs-full	DisclosureOfAmountsIncurredByEntityForProvision-OfKeyManagementPersonnelServicesProvidedBySeparateManagementEntitiesExplanatory	text block	label	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]	Disclosure: IAS 24.18 A
			documentation	The disclosure of amounts incurred by the entity for provision of key management personnel services that are provided by separate management entities. [Refer: Key management personnel of entity or parent [member]; Separate management entities [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAmountsIncurredByEntityForProvision-OfKeyManagementPersonnelServicesProvidedBySeparateManagementEntitiesLineItems	line items	label	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAmountsIncurredByEntityForProvision-OfKeyManagementPersonnelServicesProvidedBySeparateManagementEntitiesTable	table	label	Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]	Disclosure: IAS 24.18 A
			documentation	Schedule disclosing information related to the amounts incurred by the entity for provision of key management personnel services that are provided by separate management entities.	
ifrs-full	DisclosureOfAmountsOfPotentialIncomeTaxConsequencesPracticablyDeterminableExplanatory	text	label	Description of amounts of potential income tax consequences practicably determinable	Disclosure: IAS 12.82 A
			documentation	The description of the amounts of the practically determinable potential income tax consequences that would result from the payment of dividends to the entity's shareholders in jurisdictions where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAmountsToBeRecoveredOrSettled-AfterTwelveMonthsForClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettled-BothNoMoreAndMoreThanTwelveMonthsAfterReportingDateAbstract		label	Disclosure of amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [abstract]	
ifrs-full	DisclosureOfAmountsToBeRecoveredOrSettled-AfterTwelveMonthsForClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettled-BothNoMoreAndMoreThanTwelveMonthsAfterReportingDateExplanatory	text block	label	Disclosure of amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [text block]	Disclosure: IAS 1.61
			documentation	The disclosure of amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more, and more than, 12 months after reporting date.	
ifrs-full	DisclosureOfAmountsToBeRecoveredOrSettled-AfterTwelveMonthsForClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettled-BothNoMoreAndMoreThanTwelveMonthsAfterReportingDateLineItems	line items	label	Disclosure of amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAmountsToBeRecoveredOrSettled-AfterTwelveMonthsFor-ClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettled-BothNoMoreAndMore-ThanTwelveMonthsAfter-ReportingDateTable	table	label	Disclosure of amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than 12 months after reporting date [table]	Disclosure: IAS 1.61
			documentation	Schedule disclosing information related to amounts to be recovered or settled after 12 months for classes of assets and liabilities that contain amounts to be recovered or settled both no more, and more than, 12 months after reporting date.	
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenueAbstract		label	Disclosure of analysis of insurance revenue [abstract]	
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenueExplanatory	text block	label	Disclosure of analysis of insurance revenue [text block]	Disclosure: Effective 2023-01-01 IFRS 17.106
			documentation	The disclosure of the analysis of insurance revenue. [Refer: Insurance revenue]	
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenueLineItems	line items	label	Disclosure of analysis of insurance revenue [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAnalysisOfInsuranceRevenueTable	table	label	Disclosure of analysis of insurance revenue [table]	Disclosure: Effective 2023-01-01 IFRS 17.106
			documentation	Schedule disclosing information related to the analysis of insurance revenue.	
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemAbstract		label	Disclosure of analysis of other comprehensive income by item [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemExplanatory	text block	label	Disclosure of analysis of other comprehensive income by item [text block]	Disclosure: IAS 1.106 A
			documentation	The entire disclosure of the analysis of other comprehensive income by item.	
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemLineItems	line items	label	Disclosure of analysis of other comprehensive income by item [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemTable	table	label	Disclosure of analysis of other comprehensive income by item [table]	Disclosure: IAS 1.106 A
			documentation	Schedule disclosing information related to the analysis of other comprehensive income by item.	
ifrs-full	DisclosureOfAnalysisOfPresentValueOfDefinedBenefitObligationThatDistinguishesNatureCharacteristicsAndRisksExplanatory	text block	label	Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	Example: IAS 19.137
			documentation	The disclosure of an analysis of the present value of a defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish: (a) between amounts owing to active members, deferred members, and pensioners; (b) between vested benefits and accrued but not vested benefits; and (c) between conditional benefits, amounts attributable to future salary increases and other benefits. [Refer: Defined benefit obligation, at present value]	
ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsAbstract		label	Disclosure of analysis of single amount of discontinued operations [abstract]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsExplanatory	text block	label	Disclosure of analysis of single amount of discontinued operations [text block]	Disclosure: IFRS 5.33 b
			documentation	The disclosure of the analysis of the single amount of discontinued operations. [Refer: Discontinued operations [member]]	
ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsLineItems	line items	label	Disclosure of analysis of single amount of discontinued operations [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAnalysisOfSingleAmountOfDiscontinuedOperationsTable	table	label	Disclosure of analysis of single amount of discontinued operations [table]	Disclosure: IFRS 5.33 b
			documentation	Schedule disclosing information related to the analysis of the single amount of discontinued operations.	
ifrs-full	DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustment-Abstract		label	Disclosure of assets and liabilities with significant risk of material adjustment [abstract]	
ifrs-full	DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustment-Explanatory	text block	label	Disclosure of assets and liabilities with significant risk of material adjustment [text block]	Disclosure: IAS 1.125
			documentation	The disclosure of assets and liabilities for which there exists a significant risk of material adjustment within the next year.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentLineItems	line items	label	Disclosure of assets and liabilities with significant risk of material adjustment [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentTable	table	label	Disclosure of assets and liabilities with significant risk of material adjustment [table]	Disclosure: IAS 1.125
			documentation	Schedule disclosing information related to assets and liabilities with a significant risk of material adjustment.	
ifrs-full	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersAbstract		label	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]	
ifrs-full	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersExplanatory	text block	label	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]	Disclosure: IFRS 15.128 a
			documentation	The disclosure of assets recognised from the costs to obtain or fulfil contracts with customers.	
ifrs-full	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersLineItems	line items	label	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersTable	table	label	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	Disclosure: IFRS 15.128 a
			documentation	Schedule disclosing information related to assets recognised from the costs to obtain or fulfil contracts with customers.	
ifrs-full	DisclosureOfAttributionOfExpensesByNatureToTheirFunctionAbstract		label	Disclosure of attribution of expenses by nature to their function [abstract]	
ifrs-full	DisclosureOfAttributionOfExpensesByNatureToTheirFunctionExplanatory	text block	label	Disclosure of attribution of expenses by nature to their function [text block]	Common practice: IAS 1.104, Common practice: IAS 1.112 c
			documentation	The disclosure of attribution of expenses by nature to line items by function in the statement of profit or loss.	
ifrs-full	DisclosureOfAttributionOfExpensesByNatureToTheirFunctionLineItems	line items	label	Disclosure of attribution of expenses by nature to their function [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfAttributionOfExpensesByNatureToTheirFunctionTable	table	label	Disclosure of attribution of expenses by nature to their function [table]	Common practice: IAS 1.104, Common practice: IAS 1.112 c
			documentation	Schedule disclosing information related to attribution of expenses by nature to analysis of expenses by function in the statement of profit or loss.	
ifrs-full	DisclosureOfAuditorsRemunerationExplanatory	text block	label	Disclosure of auditors' remuneration [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of compensation to the entity's auditors.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfAuthorisationOfFinancialStatementsExplanatory	text block	label	Disclosure of authorisation of financial statements [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the authorisation of financial statements for issue.	
ifrs-full	DisclosureOfAvailablefor-saleAssetsExplanatory	text block	label	Disclosure of available-for-sale financial assets [text block]	Common practice: Expiry date 2023-01-01 IAS 1.10 e
			documentation	The disclosure of financial assets classified as available for sale. [Refer: Financial assets available-for-sale]	
ifrs-full	DisclosureOfBasisOfConsolidationExplanatory	text block	label	Disclosure of basis of consolidation [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the basis used for consolidation.	
ifrs-full	DisclosureOfBasisOfPreparationOfFinancialStatementsExplanatory	text block	label	Disclosure of basis of preparation of financial statements [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the basis used for the preparation of the financial statements.	
ifrs-full	DisclosureOfBiological-AssetsAndGovernment-GrantsForAgriculturalActivityExplanatory	text block	label	Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	Disclosure: IAS 41 – Disclosure
			documentation	The entire disclosure for biological assets, agricultural produce at point of harvest and government grants related to biological assets.	
ifrs-full	DisclosureOfBorrowing-CostsExplanatory	text block	label	Disclosure of borrowing costs [text block]	Disclosure: IAS 23 – Disclosure
			documentation	The entire disclosure for borrowing costs.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfBorrowingsExplanatory	text block	label	Disclosure of borrowings [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of borrowings. [Refer: Borrowings]	
ifrs-full	DisclosureOfBreakdownOfAssetsAndLiabilitiesAggregatedIntoSingleLineInvestmentBalanceTransitionFromProportionateConsolidationToEquityMethodExplanatory	text block	label	Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block]	Disclosure: IFRS 11.C5
			documentation	The disclosure of the breakdown of assets and liabilities that have been aggregated into the single line investment balance for the transition from proportionate consolidation to the equity method.	
ifrs-full	DisclosureOfBusinessCombinationsAbstract		label	Disclosure of detailed information about business combination [abstract]	
ifrs-full	DisclosureOfBusinessCombinationsExplanatory	text block	label	Disclosure of business combinations [text block]	Disclosure: IFRS 3 -, Disclosure:
			documentation	The entire disclosure for business combinations.	
ifrs-full	DisclosureOfBusinessCombinationsLineItems	line items	label	Disclosure of detailed information about business combination [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfBusinessCombinationsTable	table	label	Disclosure of detailed information about business combination [table]	Disclosure: IFRS 3.B64
			documentation	Schedule disclosing information related to details of business combinations.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfCashAndBank-BalancesAtCentralBanksExplanatory	text block	label	Disclosure of cash and bank balances at central banks [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of cash and bank balances at central banks.	
ifrs-full	DisclosureOfCashAndCash-EquivalentsExplanatory	text block	label	Disclosure of cash and cash equivalents [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of cash and cash equivalents. [Refer: Cash and cash equivalents]	
ifrs-full	DisclosureOfCashFlow-StatementExplanatory	text block	label	Disclosure of cash flow statement [text block]	Disclosure: IAS 7 – Presentation of a statement of cash flows
			documentation	The entire disclosure for a statement of cash flows.	
ifrs-full	DisclosureOfChangesIn-AccountingEstimates-Abstract		label	Disclosure of changes in accounting estimates [abstract]	
ifrs-full	DisclosureOfChangesIn-AccountingEstimatesExplanatory	text block	label	Disclosure of changes in accounting estimates [text block]	Disclosure: IAS 8.39
			documentation	The disclosure of changes in accounting estimates.	
ifrs-full	DisclosureOfChangesIn-AccountingEstimatesLineItems	line items	label	Disclosure of changes in accounting estimates [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfChangesIn-AccountingEstimatesTable	table	label	Disclosure of changes in accounting estimates [table]	Disclosure: IAS 8.39
			documentation	Schedule disclosing information related to the changes in accounting estimates.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfChangesIn-AccountingPoliciesAccountingEstimatesAndErrorsExplanatory	text block	label	Disclosure of changes in accounting policies, accounting estimates and errors [text block]	Disclosure: IAS 8 – Accounting policies
			documentation	The entire disclosure for changes in accounting policies, accounting estimates and errors.	
ifrs-full	DisclosureOfChangesIn-AccountingPoliciesExplanatory	text block	label	Disclosure of changes in accounting policies [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of changes made to accounting policies by the entity.	
ifrs-full	DisclosureOfClaimsAnd-BenefitsPaidExplanatory	text block	label	Disclosure of claims and benefits paid [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of claims and benefits paid to policyholders.	
ifrs-full	DisclosureOfClassesOf-ShareCapitalAbstract		label	Disclosure of classes of share capital [abstract]	
ifrs-full	DisclosureOfClassesOf-ShareCapitalExplanatory	text block	label	Disclosure of classes of share capital [text block]	Disclosure: IAS 1.79 a
			documentation	The disclosure of classes of share capital. [Refer: Share capital [member]]	
ifrs-full	DisclosureOfClassesOf-ShareCapitalLineItems	line items	label	Disclosure of classes of share capital [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfClassesOf-ShareCapitalTable	table	label	Disclosure of classes of share capital [table]	Disclosure: IAS 1.79 a
			documentation	Schedule disclosing information related to classes of share capital.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfCollateralExplanatory	text block	label	Disclosure of collateral [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of assets and liabilities used as collateral.	
ifrs-full	DisclosureOfCommitmentsAndContingentLiabilitiesExplanatory	text block	label	Disclosure of commitments and contingent liabilities [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of commitments and contingent liabilities. [Refer: Contingent liabilities [member]]	
ifrs-full	DisclosureOfCommitmentsExplanatory	text block	label	Disclosure of commitments [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of commitments.	
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAP-Abstract		label	Disclosure of comparative information prepared under previous GAAP [abstract]	
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPExplanatory	text block	label	Disclosure of comparative information prepared under previous GAAP [text block]	Disclosure: IFRS 1.24
			documentation	The disclosure, in the entity's first IFRS financial statements, of comparative information prepared under previous GAAP.	
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPLineItems	line items	label	Disclosure of comparative information prepared under previous GAAP [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPTable	table	label	Disclosure of comparative information prepared under previous GAAP [table]	Disclosure: IFRS 1.24
			documentation	Schedule disclosing information related to comparative information prepared under previous GAAP.	
ifrs-full	DisclosureOfCompositionOfGroupExplanatory	text block	label	Disclosure of composition of group [text block]	Disclosure: IFRS 12.10 a (i)
			documentation	The disclosure of the composition of the group (the parent and all its subsidiaries). [Refer: Subsidiaries [member]; Parent [member]]	
ifrs-full	DisclosureOfCompoundFinancialInstrumentsWithMultipleEmbeddedDerivativesExplanatory	text	label	Description of compound financial instruments with multiple embedded derivatives	Disclosure: IFRS 7.17
			documentation	The description of financial instruments with both a liability and an equity component that have multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument). [Refer: Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	DisclosureOfConsolidatedAndSeparateFinancialStatementsExplanatory	text block	label	Disclosure of separate financial statements [text block]	Disclosure: IAS 27 – Disclosure, Disclosure: IFRS 12 – Objective
			documentation	The entire disclosure for separate financial statements.	
ifrs-full	DisclosureOfContingentLiabilitiesAbstract		label	Disclosure of contingent liabilities [abstract]	
ifrs-full	DisclosureOfContingentLiabilitiesExplanatory	text block	label	Disclosure of contingent liabilities [text block]	Disclosure: IAS 37.86
			documentation	The disclosure of contingent liabilities. [Refer: Contingent liabilities [member]]	
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombinationAbstract		label	Disclosure of contingent liabilities in business combination [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombinationExplanatory	text block	label	Disclosure of contingent liabilities in business combination [text block]	Disclosure: IFRS 3.B64 j
			documentation	The disclosure of contingent liabilities in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombinationLineItems	line items	label	Disclosure of contingent liabilities in business combination [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombinationTable	table	label	Disclosure of contingent liabilities in business combination [table]	Disclosure: IFRS 3.B64 j, Disclosure: IFRS 3.B67 c
			documentation	Schedule disclosing information related to contingent liabilities in business combinations.	
ifrs-full	DisclosureOfContingentLiabilitiesLineItems	line items	label	Disclosure of contingent liabilities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfContingentLiabilitiesTable	table	label	Disclosure of contingent liabilities [table]	Disclosure: IAS 37.86
			documentation	Schedule disclosing information related to contingent liabilities.	
ifrs-full	DisclosureOfContinuingInvolvementInDerecognised-FinancialAssetsAbstract		label	Disclosure of continuing involvement in derecognised financial assets [abstract]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfContinuingInvolvementInDerecognised-FinancialAssetsExplanatory	text block	label	Disclosure of continuing involvement in derecognised financial assets [text block]	Disclosure: IFRS 7.42E, Disclosure: IFRS 7.42G
			documentation	The disclosure of continuing involvement in derecognised financial assets. [Refer: Financial assets]	
ifrs-full	DisclosureOfContinuingInvolvementInDerecognised-FinancialAssetsLineItems	line items	label	Disclosure of continuing involvement in derecognised financial assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfContinuingInvolvementInDerecognised-FinancialAssetsTable	table	label	Disclosure of continuing involvement in derecognised financial assets [table]	Disclosure: IFRS 7.42E, Disclosure: IFRS 7.42G
			documentation	Schedule disclosing information related to continuing involvement in derecognised financial assets.	
ifrs-full	DisclosureOfCostOfSales-Explanatory	text block	label	Disclosure of cost of sales [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the cost of sales. [Refer: Cost of sales]	
ifrs-full	DisclosureOfCreditRisk-Explanatory	text block	label	Disclosure of credit risk [text block]	Common practice: IAS 1.10 e, Disclosure: IFRS 7 – Credit risk
			documentation	The disclosure of credit risk. [Refer: Credit risk [member]]	
ifrs-full	DisclosureOfCreditRisk-ExposureAbstract		label	Disclosure of credit risk exposure [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfCreditRisk-ExposureExplanatory	text block	label	Disclosure of credit risk exposure [text block]	Disclosure: IFRS 7.35M
			documentation	The disclosure of the credit risk exposure. Credit risk exposure is the credit risk inherent in an entity's financial assets and commitments to extend credit.	
ifrs-full	DisclosureOfCreditRisk-ExposureLineItems	line items	label	Disclosure of credit risk exposure [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfCreditRisk-ExposureTable	table	label	Disclosure of credit risk exposure [table]	Disclosure: IFRS 7.35M
			documentation	Schedule disclosing information related to the credit risk exposure.	
ifrs-full	DisclosureOfCreditRiskOfInsuranceContractsExplanatory	text block	label	Disclosure of credit risk of insurance contracts [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 d
			documentation	The disclosure of information about the credit risk of insurance contracts. [Refer: Credit risk [member]; Types of insurance contracts [member]]	
ifrs-full	DisclosureOfDebtSecuritiesExplanatory	text block	label	Disclosure of debt instruments [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of debt instruments. [Refer: Debt instruments issued; Debt instruments held]	
ifrs-full	DisclosureOfDeferred-AcquisitionCostsArising-FromInsuranceContractsExplanatory	text block	label	Disclosure of deferred acquisition costs arising from insurance contracts [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDeferredIncomeExplanatory	text block	label	Disclosure of deferred income [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of deferred income. [Refer: Deferred income including contract liabilities]	
ifrs-full	DisclosureOfDeferredTaxesExplanatory	text block	label	Disclosure of deferred taxes [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of deferred taxes. [Refer: Deferred tax liabilities; Deferred tax assets]	
ifrs-full	DisclosureOfDefinedBenefitPlansAbstract		label	Disclosure of defined benefit plans [abstract]	
ifrs-full	DisclosureOfDefinedBenefitPlansExplanatory	text block	label	Disclosure of defined benefit plans [text block]	Disclosure: IAS 19.138
			documentation	The disclosure of defined benefit plans. [Refer: Defined benefit plans [member]]	
ifrs-full	DisclosureOfDefinedBenefitPlansLineItems	line items	label	Disclosure of defined benefit plans [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDefinedBenefitPlansTable	table	label	Disclosure of defined benefit plans [table]	Disclosure: IAS 19.138
			documentation	Schedule disclosing information related to defined benefit plans.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDefinedContributionPlansExplanatory	text block	label	Disclosure of defined contribution plans [text block]	Common practice: IAS 19.28
			documentation	The disclosure of defined contribution plans. [Refer: Post-employment benefit expense, defined contribution plans]	
ifrs-full	DisclosureOfDepositaryReceiptsAbstract		label	Disclosure of depositary receipts [abstract]	
ifrs-full	DisclosureOfDepositaryReceiptsExplanatory	text block	label	Disclosure of depositary receipts [text block]	Common practice: IAS 1.112 c
			documentation	The disclosure of information about depositary receipts.	
ifrs-full	DisclosureOfDepositaryReceiptsLineItems	line items	label	Disclosure of depositary receipts [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDepositaryReceiptsTable	table	label	Disclosure of depositary receipts [table]	Common practice: IAS 1.112 c
			documentation	Schedule disclosing information about depositary receipts.	
ifrs-full	DisclosureOfDepositsFromBanksExplanatory	text block	label	Disclosure of deposits from banks [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of deposits from banks. [Refer: Deposits from banks]	
ifrs-full	DisclosureOfDepositsFromCustomersExplanatory	text block	label	Disclosure of deposits from customers [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of deposits from customers. [Refer: Deposits from customers]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDepreciation-AndAmortisationExpenseExplanatory	text block	label	Disclosure of depreciation and amortisation expense [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of depreciation and amortisation expense. [Refer: Depreciation and amortisation expense]	
ifrs-full	DisclosureOfDerivativeFinancialInstrumentsExplanatory	text block	label	Disclosure of derivative financial instruments [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of derivative financial instruments. [Refer: Derivatives [member]]	
ifrs-full	DisclosureOfDetailedInformationAboutBiological-AssetsAbstract		label	Disclosure of detailed information about biological assets [abstract]	
ifrs-full	DisclosureOfDetailedInformationAboutBiological-AssetsExplanatory	text block	label	Disclosure of detailed information about biological assets [text block]	Example: IAS 41.43
			documentation	The disclosure of detailed information about biological assets. [Refer: Biological assets]	
ifrs-full	DisclosureOfDetailedInformationAboutBiological-AssetsLineItems	line items	label	Disclosure of detailed information about biological assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDetailedInformationAboutBiological-AssetsTable	table	label	Disclosure of detailed information about biological assets [table]	Example: IAS 41.43
			documentation	Schedule disclosing information related to details of biological assets.	
ifrs-full	DisclosureOfDetailedInformationAboutBorrowingsAbstract		label	Disclosure of detailed information about borrowings [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDetailedInformationAboutBorrowingsExplanatory	text block	label	Disclosure of detailed information about borrowings [text block]	Common practice: IFRS 7.7
			documentation	The disclosure of detailed information about borrowings. [Refer: Borrowings]	
ifrs-full	DisclosureOfDetailedInformationAboutBorrowingsLineItems	line items	label	Disclosure of detailed information about borrowings [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDetailedInformationAboutBorrowingsTable	table	label	Disclosure of detailed information about borrowings [table]	Common practice: IFRS 7.7
			documentation	Schedule disclosing information related to details of borrowings.	
ifrs-full	DisclosureOfDetailedInformationAboutBusinessCombinationsExplanatory	text block	label	Disclosure of detailed information about business combination [text block]	Disclosure: IFRS 3 -, Disclosure: application of paragraphs 59 and 61
			documentation	The disclosure of detailed information about business combinations. [Refer: Business combinations [member]]	
ifrs-full	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinScopeOfIFRS17Abstract		label	Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinScopeOfIFRS17Explanatory	text block	label	Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.127
			documentation	The disclosure of detailed information about concentrations of risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinScopeOfIFRS17LineItems	line items	label	Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDetailedInformationAboutConcentrationsOfRiskThatArisesFromContractsWithinScopeOfIFRS17Table	table	label	Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [table]	Disclosure: Effective 2023-01-01 IFRS 17.127
			documentation	Schedule disclosing information related to concentrations of risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4Abstract		label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4Explanatory	text block	label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39G a
			documentation	The disclosure of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAssociatesAbstract		label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAssociatesExplanatory	text block	label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J
			documentation	The disclosure of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4 for associates. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAssociatesLineItems	line items	label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForAssociatesTable	table	label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [table]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J
			documentation	Schedule disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4 for associates.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForJointVenturesAbstract		label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForJointVenturesExplanatory	text block	label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J
			documentation	The disclosure of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForJointVenturesLineItems	line items	label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4ForJointVenturesTable	table	label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [table]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J
			documentation	Schedule disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4LineItems	line items	label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialAssetsDescribedInParagraph39EaOfIFRS4Table	table	label	Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [table]	Disclosure: Expiry date 2023-01-01 IFRS 4.39G a
			documentation	Schedule disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4.	
ifrs-full	DisclosureOfDetailedInformationAboutFinancialInstrumentsExplanatory	text block	label	Disclosure of detailed information about financial instruments [text block]	Disclosure: IFRS 7.31, Disclosure: IFRS 7.35K, Disclosure: IFRS 7.7
			documentation	The disclosure of detailed information about financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DisclosureOfDetailedInformationAboutHedgedItemsAbstract		label	Disclosure of detailed information about hedged items [abstract]	
ifrs-full	DisclosureOfDetailedInformationAboutHedgedItemsExplanatory	text block	label	Disclosure of detailed information about hedged items [text block]	Disclosure: IFRS 7.24B
			documentation	The disclosure of detailed information about hedged items. [Refer: Hedged items [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDetailedInformationAboutHedgedItemsLineItems	line items	label	Disclosure of detailed information about hedged items [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDetailedInformationAboutHedgedItemsTable	table	label	Disclosure of detailed information about hedged items [table]	Disclosure: IFRS 7.24B
			documentation	Schedule disclosing information related to details of hedged items.	
ifrs-full	DisclosureOfDetailedInformationAboutHedgesExplanatory	text block	label	Disclosure of detailed information about hedges [text block]	Disclosure: Expiry date 2023-01-01 IFRS 7.22
			documentation	The disclosure of detailed information about hedges.	
ifrs-full	DisclosureOfDetailedInformationAboutHedgingInstrumentsAbstract		label	Disclosure of detailed information about hedging instruments [abstract]	
ifrs-full	DisclosureOfDetailedInformationAboutHedgingInstrumentsExplanatory	text block	label	Disclosure of detailed information about hedging instruments [text block]	Disclosure: IFRS 7.24 A
			documentation	The disclosure of detailed information about hedging instruments. [Refer: Hedging instruments [member]]	
ifrs-full	DisclosureOfDetailedInformationAboutHedgingInstrumentsLineItems	line items	label	Disclosure of detailed information about hedging instruments [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDetailedInformationAboutHedgingInstrumentsTable	table	label	Disclosure of detailed information about hedging instruments [table]	Disclosure: IFRS 7.24 A
			documentation	Schedule disclosing information related to details of hedging instruments.	
ifrs-full	DisclosureOfDetailedInformationAboutIntangibleAssetsExplanatory	text block	label	Disclosure of detailed information about intangible assets [text block]	Disclosure: IAS 38.118
			documentation	The disclosure of detailed information about intangible assets. [Refer: Intangible assets other than goodwill]	
ifrs-full	DisclosureOfDetailedInformationAboutInvestmentPropertyExplanatory	text block	label	Disclosure of detailed information about investment property [text block]	Disclosure: IAS 40.32 A
			documentation	The disclosure of detailed information about investment property. [Refer: Investment property]	
ifrs-full	DisclosureOfDetailedInformationAboutProperty-PlantAndEquipmentExplanatory	text block	label	Disclosure of detailed information about property, plant and equipment [text block]	Disclosure: IAS 16.73
			documentation	The disclosure of detailed information about property, plant and equipment. [Refer: Property, plant and equipment]	
ifrs-full	DisclosureOfDetailedInformationAboutServiceConcessionArrangementsExplanatory	text block	label	Disclosure of detailed information about service concession arrangements [text block]	Disclosure: SIC 29.6
			documentation	The disclosure of detailed information about service concession arrangements. [Refer: Service concession arrangements [member]]	
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContracts-WithCustomersAbstract		label	Disclosure of disaggregation of revenue from contracts with customers [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContracts-WithCustomersExplanatory	text block	label	Disclosure of disaggregation of revenue from contracts with customers [text block]	Disclosure: IFRS 15.114
			documentation	The disclosure of the disaggregation of revenue from contracts with customers. [Refer: Revenue from contracts with customers]	
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContracts-WithCustomersLineItems	line items	label	Disclosure of disaggregation of revenue from contracts with customers [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfDisaggregationOfRevenueFromContracts-WithCustomersTable	table	label	Disclosure of disaggregation of revenue from contracts with customers [table]	Disclosure: IFRS 15.114
			documentation	Schedule disclosing information related to the disaggregation of revenue from contracts with customers.	
ifrs-full	DisclosureOfDiscontinued-OperationsExplanatory	text block	label	Disclosure of discontinued operations [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of discontinued operations. [Refer: Discontinued operations [member]]	
ifrs-full	DisclosureOfDividendsExplanatory	text block	label	Disclosure of dividends [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.	
ifrs-full	DisclosureOfEarningsPer-ShareExplanatory	text block	label	Disclosure of earnings per share [text block]	Disclosure: IAS 33 – Disclosure
			documentation	The entire disclosure for earnings per share.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfEffectOf-ChangeOfInvestmentEntityStatusOnFinancialStatementsExplanatory	text block	label	Disclosure of effect of change of investment entity status on financial statements [text block]	Disclosure: IFRS 12.9B
			documentation	The disclosure of the effect of the change of investment entity status on the financial statements. [Refer: Disclosure of investment entities [text block]]	
ifrs-full	DisclosureOfEffectOf-ChangesInForeignExchangeRatesExplanatory	text block	label	Disclosure of effect of changes in foreign exchange rates [text block]	Disclosure: IAS 21 – Disclosure
			documentation	The entire disclosure for the effect of changes in foreign exchange rates.	
ifrs-full	DisclosureOfEffectOfInsuranceContractsInitiallyRecognisedAbstract		label	Disclosure of effect of insurance contracts initially recognised [abstract]	
ifrs-full	DisclosureOfEffectOfInsuranceContractsInitiallyRecognisedExplanatory	text block	label	Disclosure of effect of insurance contracts initially recognised [text block]	Disclosure: Effective 2023-01-01 IFRS 17.107
			documentation	The disclosure of the effect of insurance contracts initially recognised in the period. [Refer: Insurance contracts [member]]	
ifrs-full	DisclosureOfEffectOfInsuranceContractsInitiallyRecognisedLineItems	line items	label	Disclosure of effect of insurance contracts initially recognised [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfEffectOfInsuranceContractsInitiallyRecognisedTable	table	label	Disclosure of effect of insurance contracts initially recognised [table]	Disclosure: Effective 2023-01-01 IFRS 17.107
			documentation	Schedule disclosing information related to the effect of insurance contracts initially recognised in the period.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossAbstract		label	Disclosure of effect of overlay approach reclassification on profit or loss [abstract]	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossExplanatory	text block	label	Disclosure of effect of overlay approach reclassification on profit or loss [text block]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L e
			documentation	The disclosure of the effect of the overlay approach reclassification on profit or loss.	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesAbstract		label	Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesExplanatory	text block	label	Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	The disclosure of the effect of the overlay approach reclassification on profit or loss for associates.	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesLineItems	line items	label	Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesTable	table	label	Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss for associates.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJoint-VenturesAbstract		label	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJoint-VenturesExplanatory	text block	label	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	The disclosure of the effect of the overlay approach reclassification on profit or loss for joint ventures.	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJoint-VenturesLineItems	line items	label	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJoint-VenturesTable	table	label	Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss for joint ventures.	
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossLineItems	line items	label	Disclosure of effect of overlay approach reclassification on profit or loss [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossTable	table	label	Disclosure of effect of overlay approach reclassification on profit or loss [table]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L e
			documentation	Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss.	
ifrs-full	DisclosureOfEffectsOfChangesInParentsOwnershipInterestInSubsidiaryThatDoNotResultInLossOfControlOnEquityAttributableToOwnersOfParentExplanatory	text block	label	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]	Disclosure: IFRS 12.18
			documentation	The disclosure of a schedule that shows the effects of any changes in the parent's ownership interest in a subsidiary that do not result in a loss of control on the equity attributable to owners of the parent.	
ifrs-full	DisclosureOfEmployeeBenefitsExplanatory	text block	label	Disclosure of employee benefits [text block]	Disclosure: IAS 19 – Scope
			documentation	The entire disclosure for employee benefits.	
ifrs-full	DisclosureOfEntitysReportableSegmentsExplanatory	text block	label	Disclosure of entity's operating segments [text block]	Disclosure: IFRS 8 – Disclosure
			documentation	The entire disclosure for operating segments.	
ifrs-full	DisclosureOfEventsAfterReportingPeriodExplanatory	text block	label	Disclosure of events after reporting period [text block]	Disclosure: IAS 10 – Disclosure
			documentation	The entire disclosure for events after the reporting period.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfEvidenceSupportingRecognitionOfDeferredTaxAssetsDependentOnFutureTaxableProfitsAndEntityHasSufferedALossInCurrentOrPrecedingPeriodExplanatory	text	label	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	Disclosure: IAS 12.82
			documentation	The description of the nature of the evidence supporting the recognition of a deferred tax asset when: (a) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and (b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates. [Refer: Temporary differences [member]; Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates]	
ifrs-full	DisclosureOfExpensesByNatureExplanatory	text block	label	Disclosure of expenses by nature [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of expenses by nature. [Refer: Expenses, by nature]	
ifrs-full	DisclosureOfExpensesExplanatory	text block	label	Disclosure of expenses [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of expenses.	
ifrs-full	DisclosureOfExplorationAndEvaluationAssetsExplanatory	text block	label	Disclosure of exploration and evaluation assets [text block]	Disclosure: IFRS 6 – Disclosure
			documentation	The entire disclosure for exploration and evaluation assets.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfExtentOfRiskExposureEntityManagesForHedgingRelationshipsDirectlyAffectedByInterestRateBenchmarkReformExplanatory	text block	label	Disclosure of extent of risk exposure entity manages for hedging relationships directly affected by interest rate benchmark reform [text block]	Disclosure: IFRS 7.24H b
			documentation	The disclosure of the extent of the risk exposure the entity manages for hedging relationships directly affected by the interest rate benchmark reform.	
ifrs-full	DisclosureOfExternalCreditExposuresAbstract		label	Disclosure of external credit grades [abstract]	
ifrs-full	DisclosureOfExternalCreditExposuresExplanatory	text block	label	Disclosure of external credit grades [text block]	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG24
			documentation	The disclosure of external credit grades. [Refer: External credit grades [member]]	
ifrs-full	DisclosureOfExternalCreditExposuresLineItems	line items	label	Disclosure of external credit grades [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfExternalCreditExposuresTable	table	label	Disclosure of external credit grades [table]	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG24
			documentation	Schedule disclosing information related to external credit grades.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFactAndExplanationWhyDisclosureOfInformationForEachBusinessCombinationIsImpracticable	text	label	Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	Disclosure: IFRS 3.B64 q
			documentation	The explanation of the fact and the reason why the disclosure of information on revenues and profit (loss) of the acquiree since the acquisition date and the combined entity as though the acquisition date for all business combinations that occurred had been as of the beginning of the reporting period is impracticable. [Refer: Business combinations [member]; Revenue]	
ifrs-full	DisclosureOfFairValue-MeasurementExplanatory	text block	label	Disclosure of fair value measurement [text block]	Disclosure: IFRS 13 – Disclosure
			documentation	The entire disclosure for fair value measurement.	
ifrs-full	DisclosureOfFairValue-MeasurementOfAssets-Abstract		label	Disclosure of fair value measurement of assets [abstract]	
ifrs-full	DisclosureOfFairValue-MeasurementOfAssetsExplanatory	text block	label	Disclosure of fair value measurement of assets [text block]	Disclosure: IFRS 13.93
			documentation	The disclosure of the fair value measurement of assets.	
ifrs-full	DisclosureOfFairValue-MeasurementOfAssetsLineItems	line items	label	Disclosure of fair value measurement of assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFairValue-MeasurementOfAssetsTable	table	label	Disclosure of fair value measurement of assets [table]	Disclosure: IFRS 13.93
			documentation	Schedule disclosing information related to the fair value measurement of assets.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFairValue-MeasurementOfEquityAbstract		label	Disclosure of fair value measurement of equity [abstract]	
ifrs-full	DisclosureOfFairValue-MeasurementOfEquityExplanatory	text block	label	Disclosure of fair value measurement of equity [text block]	Disclosure: IFRS 13.93
			documentation	The disclosure of the fair value measurement of equity.	
ifrs-full	DisclosureOfFairValue-MeasurementOfEquityLineItems	line items	label	Disclosure of fair value measurement of equity [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFairValue-MeasurementOfEquityTable	table	label	Disclosure of fair value measurement of equity [table]	Disclosure: IFRS 13.93
			documentation	Schedule disclosing information related to the fair value measurement of equity.	
ifrs-full	DisclosureOfFairValue-MeasurementOfLiabilitiesAbstract		label	Disclosure of fair value measurement of liabilities [abstract]	
ifrs-full	DisclosureOfFairValue-MeasurementOfLiabilitiesExplanatory	text block	label	Disclosure of fair value measurement of liabilities [text block]	Disclosure: IFRS 13.93
			documentation	The disclosure of the fair value measurement of liabilities.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFairValue-MeasurementOfLiabilities-LineItems	line items	label	Disclosure of fair value measurement of liabilities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFairValue-MeasurementOfLiabilitiesTable	table	label	Disclosure of fair value measurement of liabilities [table]	Disclosure: IFRS 13.93
			documentation	Schedule disclosing information related to the fair value measurement of liabilities.	
ifrs-full	DisclosureOfFairValueOfEachInvestmentInEquityInstrumentsDesignatedAs-MeasuredAtFairValueThroughOtherComprehensiveIncomeExplanatory	text block	label	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [text block]	Disclosure: IFRS 7.11 A c
			documentation	The disclosure of the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]	
ifrs-full	DisclosureOfFairValueOfFinancialAssetsAndFinancialLiabilitiesAndReclassificationExplanatory	text block	label	Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]	Disclosure: Expiry date 2023-01-01 IFRS 7.30
			documentation	The disclosure of information about the extent of possible differences between the carrying amount and fair value of: (a) investments in equity instruments that do not have a quoted market price in an active market (or derivatives linked to such equity instruments) that are measured at cost because their fair value cannot be measured reliably; and (b) contracts containing a discretionary participation feature if the fair value of that feature cannot be measured reliably.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFairValueOfFinancialInstrumentsExplanatory	text block	label	Disclosure of fair value of financial instruments [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the fair value of financial instruments. [Refer: Financial instruments, class [member]; At fair value [member]]	
ifrs-full	DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeAbstract		label	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]	
ifrs-full	DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeLineItems	line items	label	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeTable	table	label	Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [table]	Disclosure: IFRS 7.11 A c
			documentation	Schedule disclosing information related to the fair value of investments in equity instruments designated at fair value through other comprehensive income.	
ifrs-full	DisclosureOfFairValueOfPlanAssetsAbstract		label	Disclosure of fair value of plan assets [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFairValueOf-PlanAssetsExplanatory	text block	label	Disclosure of fair value of plan assets [text block]	Disclosure: IAS 19.142
			documentation	The disclosure of the fair value of defined benefit plan assets. [Refer: Plan assets [member]; Defined benefit plans [member]]	
ifrs-full	DisclosureOfFairValueOf-PlanAssetsLineItems	line items	label	Disclosure of fair value of plan assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFairValueOf-PlanAssetsTable	table	label	Disclosure of fair value of plan assets [table]	Disclosure: IAS 19.142
			documentation	Schedule disclosing information related to the fair value of defined benefit plan assets.	
ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemedCost-Abstract		label	Disclosure of fair values of items used as deemed cost [abstract]	
ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemedCost-Explanatory	text block	label	Disclosure of fair values of items used as deemed cost [text block]	Disclosure: IFRS 1.30
			documentation	The disclosure of the fair values used as deemed cost in the entity's opening IFRS statement of financial position for items of property, plant and equipment, investment property or intangible assets. [Refer: Property, plant and equipment; Investment property; Intangible assets other than goodwill]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemedCost-LineItems	line items	label	Disclosure of fair values of items used as deemed cost [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFairValuesOfItemsUsedAsDeemed-CostTable	table	label	Disclosure of fair values of items used as deemed cost [table]	Disclosure: IFRS 1.30
			documentation	Schedule disclosing information related to the fair values of items used as deemed cost in the entity's first IFRS financial statements.	
ifrs-full	DisclosureOfFeeAndCommissionIncomeExpenseExplanatory	text block	label	Disclosure of fee and commission income (expense) [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of fee and commission income (expense). [Refer: Fee and commission income (expense)]	
ifrs-full	DisclosureOfFinanceCost-Explanatory	text block	label	Disclosure of finance cost [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of finance cost. [Refer: Finance costs]	
ifrs-full	DisclosureOfFinanceIncomeExpenseExplanatory	text block	label	Disclosure of finance income (cost) [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of finance income (cost). [Refer: Finance income (cost)]	
ifrs-full	DisclosureOfFinanceIncomeExplanatory	text block	label	Disclosure of finance income [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of finance income. [Refer: Finance income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialAssetsAbstract		label	Disclosure of financial assets [abstract]	
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationAbstract		label	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]	
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationExplanatory	text block	label	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	Disclosure: IFRS 9.7.2.34
			documentation	The disclosure of designation of financial assets as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationLineItems	line items	label	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationTable	table	label	Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	Disclosure: IFRS 9.7.2.34
			documentation	Schedule disclosing information related to designation of financial assets as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9MadeByIFRS17-Abstract		label	Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [abstract]	
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9MadeByIFRS17-Explanatory	text block	label	Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42
			documentation	The disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17.	
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9MadeByIFRS17-LineItems	line items	label	Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsAffectedByAmendmentsToIFRS9MadeByIFRS17-Table	table	label	Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [table]	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42
			documentation	Schedule disclosing information related to financial assets affected by amendments to IFRS 9 made by IFRS 17.	
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationOfIFRS9Abstract		label	Disclosure of financial assets at date of initial application of IFRS 9 [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationOfIFRS9Explanatory	text block	label	Disclosure of financial assets at date of initial application of IFRS 9 [text block]	Disclosure: IFRS 7.421
			documentation	The disclosure of financial assets at the date of initial application of IFRS 9.	
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationOfIFRS9LineItems	line items	label	Disclosure of financial assets at date of initial application of IFRS 9 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsAtDateOfInitialApplicationOfIFRS9Table	table	label	Disclosure of financial assets at date of initial application of IFRS 9 [table]	Disclosure: IFRS 7.421
			documentation	Schedule disclosing information related to financial assets at the date of initial application of IFRS 9.	
ifrs-full	DisclosureOfFinancialAssetsExplanatory	text block	label	Disclosure of financial assets [text block]	Disclosure: IFRS 7.7
			documentation	The disclosure of financial assets. [Refer: Financial assets]	
ifrs-full	DisclosureOfFinancialAssetsHeldForTradingExplanatory	text block	label	Disclosure of financial assets held for trading [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of financial assets classified as held for trading. [Refer: Financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialAssetsLineItems	line items	label	Disclosure of financial assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsTable	table	label	Disclosure of financial assets [table]	Disclosure: IFRS 7.7
			documentation	Schedule disclosing information related to financial assets.	
ifrs-full	DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedAbstract		label	Disclosure of financial assets that are either past due or impaired [abstract]	
ifrs-full	DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedExplanatory	text block	label	Disclosure of financial assets that are either past due or impaired [text block]	Disclosure: Expiry date 2023-01-01 IFRS 7.37
			documentation	The disclosure of financial assets that are either past due or impaired. [Refer: Financial assets]	
ifrs-full	DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedLineItems	line items	label	Disclosure of financial assets that are either past due or impaired [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedTable	table	label	Disclosure of financial assets that are either past due or impaired [table]	Disclosure: Expiry date 2023-01-01 IFRS 7.37
			documentation	Schedule disclosing information related to financial assets that are either past due or impaired.	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedAbstract		label	Disclosure of financial assets to which overlay approach is applied [abstract]	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedExplanatory	text block	label	Disclosure of financial assets to which overlay approach is applied [text block]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b
			documentation	The disclosure of financial assets to which the overlay approach is applied.	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociates-Abstract		label	Disclosure of financial assets to which overlay approach is applied for associates [abstract]	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociatesExplanatory	text block	label	Disclosure of financial assets to which overlay approach is applied for associates [text block]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	The disclosure of financial assets to which the overlay approach is applied for associates.	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociates-LineItems	line items	label	Disclosure of financial assets to which overlay approach is applied for associates [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociatesTable	table	label	Disclosure of financial assets to which overlay approach is applied for associates [table]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	Schedule disclosing information related to the financial assets to which the overlay approach is applied for associates.	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesAbstract		label	Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesExplanatory	text block	label	Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	The disclosure of financial assets to which the overlay approach is applied for joint ventures.	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesLineItems	line items	label	Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesTable	table	label	Disclosure of financial assets to which overlay approach is applied for joint ventures [table]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	Schedule disclosing information related to the financial assets to which the overlay approach is applied for joint ventures.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedLineItems	line items	label	Disclosure of financial assets to which overlay approach is applied [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedTable	table	label	Disclosure of financial assets to which overlay approach is applied [table]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b
			documentation	Schedule disclosing information related to the financial assets to which the overlay approach is applied.	
ifrs-full	DisclosureOfFinancialAssetsTransferredDuringPeriod-WhichDoNotQualifyFor-DerecognitionAbstract		label	Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]	
ifrs-full	DisclosureOfFinancialAssetsTransferredDuringPeriod-WhichDoNotQualifyFor-DerecognitionExplanatory	text block	label	Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	Disclosure: IFRS 7.42D
			documentation	The disclosure of transferred financial assets that are not derecognised in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialAssetsTransferredDuringPeriod-WhichDoNotQualifyFor-DerecognitionLineItems	line items	label	Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialAssetsTransferredDuringPeriod-WhichDoNotQualifyFor-DerecognitionTable	table	label	Disclosure of transferred financial assets that are not derecognised in their entirety [table]	Disclosure: IFRS 7.42D
			documentation	Schedule disclosing information related to transferred financial assets that are not derecognised in their entirety.	
ifrs-full	DisclosureOfFinancialInstrumentsAbstract		label	Disclosure of detailed information about financial instruments [abstract]	
ifrs-full	DisclosureOfFinancialInstrumentsAtFairValueThroughProfitOrLossExplanatory	text block	label	Disclosure of financial instruments at fair value through profit or loss [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of financial instruments measured at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]	
ifrs-full	DisclosureOfFinancialInstrumentsByTypeOfInterestRateAbstract		label	Disclosure of financial instruments by type of interest rate [abstract]	
ifrs-full	DisclosureOfFinancialInstrumentsByTypeOfInterestRateExplanatory	text block	label	Disclosure of financial instruments by type of interest rate [text block]	Common practice: IFRS 7.39
			documentation	The disclosure of financial instruments by type of interest rate. [Refer: Financial instruments, class [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialInstrumentsByTypeOfInterestRateLineItems	line items	label	Disclosure of financial instruments by type of interest rate [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialInstrumentsByTypeOfInterestRateTable	table	label	Disclosure of financial instruments by type of interest rate [table]	Common practice: IFRS 7.39
			documentation	Schedule disclosing information related to financial instruments, by type of interest rate.	
ifrs-full	DisclosureOfFinancialInstrumentsDesignatedAtFairValueThroughProfitOrLossExplanatory	text block	label	Disclosure of financial instruments designated at fair value through profit or loss [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of financial instruments designated at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]	
ifrs-full	DisclosureOfFinancialInstrumentsExplanatory	text block	label	Disclosure of financial instruments [text block]	Disclosure: IFRS 7 – Scope
			documentation	The entire disclosure for financial instruments.	
ifrs-full	DisclosureOfFinancialInstrumentsHeldForTradingExplanatory	text block	label	Disclosure of financial instruments held for trading [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of financial instruments classified as held for trading. [Refer: Financial instruments, class [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialInstrumentsLineItems	line items	label	Disclosure of detailed information about financial instruments [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialInstrumentsTable	table	label	Disclosure of detailed information about financial instruments [table]	Disclosure: IFRS 7.31, Disclosure: IFRS 7.35K, Disclosure: IFRS 7.7
			documentation	Schedule disclosing information related to details of financial instruments.	
ifrs-full	DisclosureOfFinancialLiabilitiesAbstract		label	Disclosure of financial liabilities [abstract]	
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationAbstract		label	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]	
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationExplanatory	text block	label	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]	Disclosure: IFRS 9.7.2.34
			documentation	The disclosure of designation of financial liabilities as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegative-CompensationLineItems	line items	label	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9ForPrepaymentFeaturesWithNegative-CompensationTable	table	label	Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [table]	Disclosure: IFRS 9.7.2.34
			documentation	Schedule disclosing information related to designation of financial liabilities as a result of the amendments to IFRS 9 for prepayment features with negative compensation.	
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9MadeByIFRS17Abstract		label	Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [abstract]	
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9MadeByIFRS17Explanatory	text block	label	Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42
			documentation	The disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9MadeByIFRS17LineItems	line items	label	Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialLiabilitiesAffectedByAmendmentsToIFRS9MadeByIFRS17Table	table	label	Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [table]	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42
			documentation	Schedule disclosing information related to financial liabilities affected by amendments to IFRS 9 made by IFRS 17.	
ifrs-full	DisclosureOfFinancialLiabilitiesAtDateOfInitialApplicationOfIFRS9Abstract		label	Disclosure of financial liabilities at date of initial application of IFRS 9 [abstract]	
ifrs-full	DisclosureOfFinancialLiabilitiesAtDateOfInitialApplicationOfIFRS9Explanatory	text block	label	Disclosure of financial liabilities at date of initial application of IFRS 9 [text block]	Disclosure: IFRS 7.421
			documentation	The disclosure of financial liabilities at the date of initial application of IFRS 9.	
ifrs-full	DisclosureOfFinancialLiabilitiesAtDateOfInitialApplicationOfIFRS9LineItems	line items	label	Disclosure of financial liabilities at date of initial application of IFRS 9 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFinancialLiabilitiesAtDateOfInitialApplicationOfIFRS9Table	table	label	Disclosure of financial liabilities at date of initial application of IFRS 9 [table]	Disclosure: IFRS 7.421
			documentation	Schedule disclosing information related to financial liabilities at the date of initial application of IFRS 9.	
ifrs-full	DisclosureOfFinancialLiabilitiesExplanatory	text block	label	Disclosure of financial liabilities [text block]	Disclosure: IFRS 7.7
			documentation	The disclosure of financial liabilities. [Refer: Financial liabilities]	
ifrs-full	DisclosureOfFinancialLiabilitiesHeldForTradingExplanatory	text block	label	Disclosure of financial liabilities held for trading [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of financial liabilities classified as held for trading. [Refer: Financial liabilities]	
ifrs-full	DisclosureOfFinancialLiabilitiesLineItems	line items	label	Disclosure of financial liabilities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfFinancialLiabilitiesTable	table	label	Disclosure of financial liabilities [table]	Disclosure: IFRS 7.7
			documentation	Schedule disclosing information related to financial liabilities.	
ifrs-full	DisclosureOfFinancialRiskManagementExplanatory	text block	label	Disclosure of financial risk management [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the entity's financial risk management practices and policies.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfFirstTime-AdoptionExplanatory	text block	label	Disclosure of first-time adoption [text block]	Disclosure: IFRS 1 – Presentation and disclosure
			documentation	The entire disclosure for the entity's first-time adoption of International Financial Reporting Standards.	
ifrs-full	DisclosureOfFormsOfFundingOfStructuredEntityAnd-TheirWeightedaverageLife-Explanatory	text block	label	Disclosure of forms of funding of structured entity and their weighted-average life [text block]	Example: IFRS 12.B26 g
			documentation	The disclosure of the forms of funding (for example, commercial paper or medium-term notes) of structured entities and their weighted-average life.	
ifrs-full	DisclosureOfGeneralAnd-AdministrativeExpenseExplanatory	text block	label	Disclosure of general and administrative expense [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of general and administrative expenses. [Refer: Administrative expenses]	
ifrs-full	DisclosureOfGeneralHedgeAccountingExplanatory	text block	label	Disclosure of general hedge accounting [text block]	Disclosure: IFRS 7 – Hedge accounting
			documentation	The entire disclosure for general hedge accounting.	
ifrs-full	DisclosureOfGeneralInformationAboutFinancial-StatementsExplanatory	text block	label	Disclosure of general information about financial statements [text block]	Disclosure: IAS 1.51
			documentation	The entire disclosure for general information about financial statements.	
ifrs-full	DisclosureOfGeographicalAreasAbstract		label	Disclosure of geographical areas [abstract]	
ifrs-full	DisclosureOfGeographicalAreasExplanatory	text block	label	Disclosure of geographical areas [text block]	Disclosure: IFRS 8.33
			documentation	The disclosure of geographical information.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfGeographicalAreasLineItems	line items	label	Disclosure of geographical areas [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfGeographicalAreasTable	table	label	Disclosure of geographical areas [table]	Disclosure: IFRS 8.33
			documentation	Schedule disclosing information related to geographical areas.	
ifrs-full	DisclosureOfGoingConcernExplanatory	text block	label	Disclosure of going concern [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the entity's ability to continue as a going concern.	
ifrs-full	DisclosureOfGoodwillExplanatory	text block	label	Disclosure of goodwill [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of goodwill. [Refer: Goodwill]	
ifrs-full	DisclosureOfGoodwillNotAllocatedToCashgeneratingUnitExplanatory	text	label	Explanation of goodwill not allocated to cash-generating unit	Disclosure: IAS 36.133
			documentation	The explanation of the reasons why a portion of the goodwill acquired in a business combination has not been allocated to a cash-generating unit (group of units). [Refer: Goodwill; Cash-generating units [member]; Business combinations [member]]	
ifrs-full	DisclosureOfGovernmentGrantsExplanatory	text block	label	Disclosure of government grants [text block]	Disclosure: IAS 20 – Disclosure
			documentation	The entire disclosure for government grants.	
ifrs-full	DisclosureOfHedgeAccountingAbstract		label	Disclosure of detailed information about hedges [abstract]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfHedgeAccountingExplanatory	text block	label	Disclosure of hedge accounting [text block]	Disclosure: Expiry date 2023-01-01 IFRS 7.22
			documentation	The disclosure of hedge accounting.	
ifrs-full	DisclosureOfHedgeAccountingLineItems	line items	label	Disclosure of detailed information about hedges [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfHedgeAccountingTable	table	label	Disclosure of detailed information about hedges [table]	Disclosure: Expiry date 2023-01-01 IFRS 7.22
			documentation	Schedule disclosing information related to details of hedges.	
ifrs-full	DisclosureOfHowEntityAggregatedInterestsInSimilarEntitiesExplanatory	text block	label	Disclosure of how entity aggregated interests in similar entities [text block]	Disclosure: IFRS 12.B3
			documentation	The disclosure of how the entity aggregated its interests in similar entities.	
ifrs-full	DisclosureOfHowEntityIsManagingTransitionToAlternativeBenchmarkRatesItsProgressAtReportingDateAndRisksToWhichItIsExposedArisingFromFinancialInstrumentsBecauseOfTransitionExplanatory	text block	label	Disclosure of how entity is managing transition to alternative benchmark rates, its progress at reporting date and risks to which it is exposed arising from financial instruments because of transition [text block]	Disclosure: IFRS 7.24 J a
			documentation	The disclosure of how the entity is managing the transition to alternative benchmark rates, its progress at the reporting date and the risks to which it is exposed arising from financial instruments because of the transition.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfHyperinflationaryReportingExplanatory	text block	label	Disclosure of hyperinflationary reporting [text block]	Disclosure: IAS 29 -, Disclosure:
			documentation	The entire disclosure for financial reporting in hyperinflationary economies.	
ifrs-full	DisclosureOfImpairment-LossAndReversalOfImpairmentLossAbstract		label	Disclosure of impairment loss and reversal of impairment loss [abstract]	
ifrs-full	DisclosureOfImpairment-LossAndReversalOfImpairmentLossExplanatory	text block	label	Disclosure of impairment loss and reversal of impairment loss [text block]	Disclosure: IAS 36.126
			documentation	The disclosure of impairment loss and the reversal of impairment loss. [Refer: Impairment loss; Reversal of impairment loss]	
ifrs-full	DisclosureOfImpairment-LossAndReversalOfImpairmentLossLineItems	line items	label	Disclosure of impairment loss and reversal of impairment loss [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfImpairment-LossAndReversalOfImpairmentLossTable	table	label	Disclosure of impairment loss and reversal of impairment loss [table]	Disclosure: IAS 36.126
			documentation	Schedule disclosing information related to impairment loss and the reversal of impairment loss.	
ifrs-full	DisclosureOfImpairment-LossRecognisedOrReversedAbstract		label	Disclosure of impairment loss recognised or reversed for cash-generating unit [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfImpairment-LossRecognisedOrReversedLineItems	line items	label	Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfImpairment-LossRecognisedOrReversedTable	table	label	Disclosure of impairment loss recognised or reversed for cash-generating unit [table]	Disclosure: IAS 36.130 d (ii)
			documentation	Schedule disclosing information related to impairment loss recognised or reversed for a cash-generating unit.	
ifrs-full	DisclosureOfImpairmentOf-AssetsExplanatory	text block	label	Disclosure of impairment of assets [text block]	Disclosure: IAS 36 – Disclosure
			documentation	The entire disclosure for the impairment of assets.	
ifrs-full	DisclosureOfIncomeTaxExplanatory	text block	label	Disclosure of income tax [text block]	Disclosure: IAS 12 – Disclosure
			documentation	The entire disclosure for income taxes.	
ifrs-full	DisclosureOfIndirect-MeasurementOfFairValueOfGoodsOrServicesReceivedOtherEquityInstrumentsGrantedDuringPeriod-Explanatory	text block	label	Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	Disclosure: IFRS 2.47 b
			documentation	The disclosure of information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's other equity instruments (ie other than share options).	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfIndirect-MeasurementOfFairValueOfGoodsOrServicesReceivedSharebasedPayment-ArrangementsModifiedDuringPeriodExplanatory	text block	label	Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block]	Disclosure: IFRS 2.47 c
			documentation	The disclosure of information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's equity instruments in share-based payment arrangements that were modified.	
ifrs-full	DisclosureOfIndirect-MeasurementOfFairValueOfGoodsOrServicesReceivedShareOptionsGrantedDuringPeriodExplanatory	text block	label	Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]	Disclosure: IFRS 2.47 a
			documentation	The disclosure of information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's share options.	
ifrs-full	DisclosureOfInformation-AboutActivitiesSubjectToRateRegulationAbstract		label	Disclosure of information about activities subject to rate regulation [abstract]	
ifrs-full	DisclosureOfInformation-AboutActivitiesSubjectToRateRegulationExplanatory	text block	label	Disclosure of information about activities subject to rate regulation [text block]	Disclosure: IFRS 14 – Explanation of activities subject to rate regulation
			documentation	The disclosure of information about activities subject to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutActivitiesSubjectToRateRegulationLineItems	line items	label	Disclosure of information about activities subject to rate regulation [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutActivitiesSubjectToRateRegulationTable	table	label	Disclosure of information about activities subject to rate regulation [table]	Disclosure: IFRS 14 – Explanation of activities subject to rate regulation
			documentation	Schedule disclosing information related to activities subject to rate regulation.	
ifrs-full	DisclosureOfInformation-AboutAgriculturalProduceAbstract		label	Disclosure of information about agricultural produce [abstract]	
ifrs-full	DisclosureOfInformation-AboutAgriculturalProduceExplanatory	text block	label	Disclosure of information about agricultural produce [text block]	Disclosure: IAS 41.46 b (ii)
			documentation	The disclosure of information about agricultural produce. Agricultural produce is the harvested produce of the entity's biological assets. [Refer: Biological assets]	
ifrs-full	DisclosureOfInformation-AboutAgriculturalProduceLineItems	line items	label	Disclosure of information about agricultural produce [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutAgriculturalProduceTable	table	label	Disclosure of information about agricultural produce [table]	Disclosure: IAS 41.46 b (ii)
			documentation	Schedule disclosing information related to agricultural produce.	
ifrs-full	DisclosureOfInformation-AboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalances-Abstract		label	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]	
ifrs-full	DisclosureOfInformation-AboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalancesExplanatory	text block	label	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	Disclosure: IFRS 14 – Explanation of recognised amounts
			documentation	The disclosure of information about amounts recognised in relation to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	DisclosureOfInformation-AboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalances-LineItems	line items	label	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalancesTable	table	label	Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]	Disclosure: IFRS 14 – Explanation of recognised amounts
			documentation	Schedule disclosing information related to amounts recognised in relation to regulatory deferral account balances.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResultOfHedgeAccountingAbstract		label	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract]	
ifrs-full	DisclosureOfInformation-AboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResultOfHedgeAccountingExplanatory	text block	label	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]	Disclosure: IFRS 7.24C
			documentation	The disclosure of information about amounts that affected the statement of comprehensive income as a result of hedge accounting.	
ifrs-full	DisclosureOfInformation-AboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResultOfHedgeAccountingLineItems	line items	label	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResultOfHedgeAccountingTable	table	label	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]	Disclosure: IFRS 7.24C
			documentation	Schedule disclosing information related to amounts that affected the statement of comprehensive income as a result of hedge accounting.	
ifrs-full	DisclosureOfInformation-AboutConsolidatedStructuredEntitiesAbstract		label	Disclosure of information about consolidated structured entities [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutConsolidatedStructuredEntitiesExplanatory	text block	label	Disclosure of information about consolidated structured entities [text block]	Disclosure: IFRS 12 – Nature of the risks associated with an entity's interests in consolidated structured entities
			documentation	The disclosure of information about consolidated structured entities. [Refer: Consolidated structured entities [member]]	
ifrs-full	DisclosureOfInformation-AboutConsolidatedStructuredEntitiesLineItems	line items	label	Disclosure of information about consolidated structured entities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutConsolidatedStructuredEntitiesTable	table	label	Disclosure of information about consolidated structured entities [table]	Disclosure: IFRS 12 – Nature of the risks associated with an entity's interests in consolidated structured entities
			documentation	Schedule disclosing information related to consolidated structured entities.	
ifrs-full	DisclosureOfInformation-AboutCreditExposuresDesignatedAsMeasuredAtFair-ValueThroughProfitOrLoss-Abstract		label	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]	
ifrs-full	DisclosureOfInformation-AboutCreditExposuresDesignatedAsMeasuredAtFair-ValueThroughProfitOrLossExplanatory	text block	label	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]	Disclosure: IFRS 7.24G
			documentation	The disclosure of information about credit exposures designated as measured at fair value through profit or loss.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfitOrLossLineItems	line items	label	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfitOrLossTable	table	label	Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]	Disclosure: IFRS 7.24G
			documentation	Schedule disclosing information related to credit exposures designated as measured at fair value through profit or loss.	
ifrs-full	DisclosureOfInformation-AboutCreditRiskThatArises-FromContractsWithinScopeOfIFRS17Abstract		label	Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [abstract]	
ifrs-full	DisclosureOfInformation-AboutCreditRiskThatArises-FromContractsWithinScopeOfIFRS17Explanatory	text block	label	Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.131
			documentation	The disclosure of information about credit risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfInformation-AboutCreditRiskThatArises-FromContractsWithinScopeOfIFRS17LineItems	line items	label	Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutCreditRiskThatArises-FromContractsWithinScopeOfIFRS17Table	table	label	Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [table]	Disclosure: Effective 2023-01-01 IFRS 17.131
			documentation	Schedule disclosing information related to credit risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfInformation-AboutDefinedBenefitPlans-Abstract		label	Disclosure of information about defined benefit plans [abstract]	
ifrs-full	DisclosureOfInformation-AboutEffectOfInterestRate-BenchmarkReformOnEntitysFinancialInstrumentsAndRiskManagementStrategyExplanatory	text block	label	Disclosure of information about effect of interest rate benchmark reform on entity's financial instruments and risk management strategy [text block]	Disclosure: IFRS 7.24I, Disclosure: IFRS 7.24 J
			documentation	The disclosure of information about the effect of interest rate benchmark reform on an entity's financial instruments and risk management strategy.	
ifrs-full	DisclosureOfInformation-AboutEmployeesExplanatory	text block	label	Disclosure of information about employees [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of information about employees.	
ifrs-full	DisclosureOfInformation-AboutEntitysHedgingRelationshipsDirectlyAffected-ByUncertaintyArisingFromInterestRateBenchmark-ReformExplanatory	text block	label	Disclosure of information about entity's hedging relationships directly affected by uncertainty arising from interest rate benchmark reform [text block]	Disclosure: IFRS 7.24H
			documentation	The disclosure of information about the entity's hedging relationships that are directly affected by the uncertainty arising from interest rate benchmark reform.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutExpectedDerecognitionOfAssetsForInsuranceAcquisitionCashFlows-Abstract		label	Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [abstract]	
ifrs-full	DisclosureOfInformation-AboutExpectedDerecognitionOfAssetsForInsuranceAcquisitionCashFlowsExplanatory	text block	label	Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [text block]	Disclosure: Effective 2023-01-01 IFRS 17.109 A
			documentation	The disclosure of information about the expected derecognition of the assets for insurance acquisition cash flows. [Refer: Insurance contracts [member]; Assets for insurance acquisition cash flows; Insurance contracts liability (asset)]	
ifrs-full	DisclosureOfInformation-AboutExpectedDerecognitionOfAssetsForInsuranceAcquisitionCashFlowsLineItems	line items	label	Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutExpectedDerecognitionOfAssetsForInsuranceAcquisitionCashFlowsTable	table	label	Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [table]	Disclosure: Effective 2023-01-01 IFRS 17.109 A
			documentation	Schedule disclosing information related to the expected derecognition of the assets for insurance acquisition cash flows.	
ifrs-full	DisclosureOfInformation-AboutExpectedRecognitionOfContractualServiceMarginInProfitOrLossAbstract		label	Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutExpectedRecognitionOfContractualServiceMarginInProfitOrLossExplanatory	text block	label	Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]	Disclosure: Effective 2023-01-01 IFRS 17.109
			documentation	The disclosure of information about the expected recognition of the contractual service margin in profit or loss. [Refer: Contractual service margin [member]]	
ifrs-full	DisclosureOfInformation-AboutExpectedRecognitionOfContractualServiceMarginInProfitOrLossLineItems	line items	label	Disclosure of information about expected recognition of contractual service margin in profit or loss [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutExpectedRecognitionOfContractualServiceMarginInProfitOrLossTable	table	label	Disclosure of information about expected recognition of contractual service margin in profit or loss [table]	Disclosure: Effective 2023-01-01 IFRS 17.109
			documentation	Schedule disclosing information related to the expected recognition of the contractual service margin in profit or loss.	
ifrs-full	DisclosureOfInformation-AboutInterestsInStructuredEntityExplanatory	text block	label	Disclosure of information about interests in structured entity [text block]	Disclosure: IFRS 12.26
			documentation	The disclosure of qualitative and quantitative information about the entity's interests in structured entities, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutKeyManagementPersonnelExplanatory	text block	label	Disclosure of information about key management personnel [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of information about key management personnel. [Refer: Key management personnel of entity or parent [member]]	
ifrs-full	DisclosureOfInformation-AboutLiquidityArrangementsGuaranteesOrOtherCommitmentsWithThirdPartiesThatMayAffectFairValueOrRiskOfInterestsInStructuredEntitiesExplanatory	text block	label	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]	Example: IFRS 12.B26 e
			documentation	The disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect the fair value or risk of the entity's interests in structured entities. [Refer: Guarantees [member]]	
ifrs-full	DisclosureOfInformation-AboutMaturityProfileOfDefinedBenefitObligation-Explanatory	text block	label	Disclosure of information about maturity profile of defined benefit obligation [text block]	Disclosure: IAS 19.147 c
			documentation	The disclosure of information about the maturity profile of a defined benefit obligation. This will include the weighted average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments. [Refer: Defined benefit obligation, at present value]	
ifrs-full	DisclosureOfInformation-AboutMethodsInputsAndAssumptionsUsedForAllocatingTransactionPriceExplanatory	text block	label	Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]	Disclosure: IFRS 15.126 c
			documentation	The disclosure of information about the methods, inputs and assumptions used for allocating the transaction price in contracts with customers.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutMethodsInputsAndAssumptionsUsedForAssessingWhetherEstimateOfVariableConsiderationIs-ConstrainedExplanatory	text block	label	Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	Disclosure: IFRS 15.126 b
			documentation	The disclosure of information about the methods, inputs and assumptions used for assessing whether an estimate of variable consideration is constrained.	
ifrs-full	DisclosureOfInformation-AboutMethodsInputsAndAssumptionsUsedForDeterminingTransactionPrice-Explanatory	text block	label	Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	Disclosure: IFRS 15.126 a
			documentation	The disclosure of information about the methods, inputs and assumptions used for determining the transaction price in contracts with customers.	
ifrs-full	DisclosureOfInformation-AboutMethodsInputsAndAssumptionsUsedForMeasuringObligationsForReturnsRefundsAndOtherSimilarObligationsExplanatory	text block	label	Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]	Disclosure: IFRS 15.126 d
			documentation	The disclosure of information about the methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations in contracts with customers.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutNatureOfContractsToWhichLesseeApplied-PracticalExpedientIn-Paragraph46AOfIFRS16IfIt-IsNotAppliedToAllRent-ConcessionsOccurringAsDirectConsequenceOfCovid19PandemicExplanatory	text block	label	Disclosure of information about nature of contracts to which lessee applied practical expedient in paragraph 46A of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text block]	Disclosure: IFRS 16.60 A a
			documentation	The disclosure of information about the nature of the contracts to which the lessee has applied the practical expedient in paragraph 46A of IFRS 16, if the lessee has not applied the practical expedient to all rent concessions occurring as a direct consequence of the covid-19 pandemic that meet the conditions in paragraph 46B of IFRS 16.	
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-AssociatesAbstract		label	Disclosure of information about overlay approach for associates [abstract]	
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-AssociatesExplanatory	text block	label	Disclosure of information about overlay approach for associates [text block]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	The disclosure of information about the overlay approach for associates.	
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-AssociatesLineItems	line items	label	Disclosure of information about overlay approach for associates [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-AssociatesTable	table	label	Disclosure of information about overlay approach for associates [table]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	Schedule disclosing information related to the overlay approach for associates.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-JointVenturesAbstract		label	Disclosure of information about overlay approach for joint ventures [abstract]	
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-JointVenturesExplanatory	text block	label	Disclosure of information about overlay approach for joint ventures [text block]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	The disclosure of information about the overlay approach for joint ventures.	
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-JointVenturesLineItems	line items	label	Disclosure of information about overlay approach for joint ventures [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-JointVenturesTable	table	label	Disclosure of information about overlay approach for joint ventures [table]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	Schedule disclosing information related to the overlay approach for joint ventures.	
ifrs-full	DisclosureOfInformation-AboutTemporaryExemptionFromIFRS9ForAssociatesAbstract		label	Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]	
ifrs-full	DisclosureOfInformation-AboutTemporaryExemptionFromIFRS9ForAssociatesExplanatory	text block	label	Disclosure of information about temporary exemption from IFRS 9 for associates [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J
			documentation	The disclosure information about the temporary exemption from IFRS 9 for associates.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutTemporaryExemptionFromIFRS9ForAssociatesLineItems	line items	label	Disclosure of information about temporary exemption from IFRS 9 for associates [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutTemporaryExemptionFromIFRS9ForAssociatesTable	table	label	Disclosure of information about temporary exemption from IFRS 9 for associates [table]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J
			documentation	Schedule disclosing information related to the temporary exemption from IFRS 9 for associates.	
ifrs-full	DisclosureOfInformation-AboutTemporaryExemptionFromIFRS9ForJoint-VenturesAbstract		label	Disclosure of information about temporary exemption from IFRS 9 for joint ventures [abstract]	
ifrs-full	DisclosureOfInformation-AboutTemporaryExemptionFromIFRS9ForJoint-VenturesExplanatory	text block	label	Disclosure of information about temporary exemption from IFRS 9 for joint ventures [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J
			documentation	The disclosure of information about the temporary exemption from IFRS 9 for joint ventures.	
ifrs-full	DisclosureOfInformation-AboutTemporaryExemptionFromIFRS9ForJoint-VenturesLineItems	line items	label	Disclosure of information about temporary exemption from IFRS 9 for joint ventures [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutTemporaryExemptionFromIFRS9ForJoint-VenturesTable	table	label	Disclosure of information about temporary exemption from IFRS 9 for joint ventures [table]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J
			documentation	Schedule disclosing information related to the temporary exemption from IFRS 9 for joint ventures.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlowsAbstract		label	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]	
ifrs-full	DisclosureOfInformation-AboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlowsExplanatory	text block	label	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	Disclosure: IFRS 7.23 A
			documentation	The disclosure of information about the terms and conditions of hedging instruments and how they affect future cash flows. [Refer: Hedging instruments [member]]	
ifrs-full	DisclosureOfInformation-AboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlowsLineItems	line items	label	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlowsTable	table	label	Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	Disclosure: IFRS 7.23 A
			documentation	Schedule disclosing information related to the terms and conditions of hedging instruments and how they affect future cash flows.	
ifrs-full	DisclosureOfInformation-AboutUnconsolidatedStructuredEntitiesControlledBy-InvestmentEntityAbstract		label	Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutUnconsolidatedStructuredEntitiesControlledBy-InvestmentEntityExplanatory	text block	label	Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	Disclosure: IFRS 12.19F
			documentation	The disclosure of information about unconsolidated structured entities controlled by an investment entity. [Refer: Disclosure of investment entities [text block]; Unconsolidated structured entities [member]]	
ifrs-full	DisclosureOfInformation-AboutUnconsolidatedStructuredEntitiesControlledBy-InvestmentEntityLineItems	line items	label	Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutUnconsolidatedStructuredEntitiesControlledBy-InvestmentEntityTable	table	label	Disclosure of information about unconsolidated structured entities controlled by investment entity [table]	Disclosure: IFRS 12.19F
			documentation	Schedule disclosing information related to unconsolidated structured entities controlled by the investment entity.	
ifrs-full	DisclosureOfInformation-AboutUnconsolidatedSubsidiariesAbstract		label	Disclosure of information about unconsolidated subsidiaries [abstract]	
ifrs-full	DisclosureOfInformation-AboutUnconsolidatedSubsidiariesExplanatory	text block	label	Disclosure of information about unconsolidated subsidiaries [text block]	Disclosure: IFRS 12.19B
			documentation	The disclosure of information about unconsolidated subsidiaries. [Refer: Subsidiaries [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-AboutUnconsolidatedSubsidiariesLineItems	line items	label	Disclosure of information about unconsolidated subsidiaries [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-AboutUnconsolidatedSubsidiariesTable	table	label	Disclosure of information about unconsolidated subsidiaries [table]	Disclosure: IFRS 12.19B
			documentation	Schedule disclosing information related to unconsolidated subsidiaries.	
ifrs-full	DisclosureOfInformation-ForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgeneratingUnit-Abstract		label	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]	
ifrs-full	DisclosureOfInformation-ForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgeneratingUnitExplanatory	text block	label	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	Disclosure: IAS 36.130
			documentation	The disclosure of information for an individual asset, including goodwill, or a cash-generating unit, for which an impairment loss has been recognised or reversed. [Refer: Goodwill; Impairment loss; Reversal of impairment loss; Cash-generating units [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-ForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgeneratingUnitLineItems	line items	label	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-ForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgeneratingUnitTable	table	label	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]	Disclosure: IAS 36.130
			documentation	Schedule disclosing information related to an individual asset or a cash-generating unit, for which an impairment loss has been recognised or reversed.	
ifrs-full	DisclosureOfInformation-ForIndividualAssetOrCash-generatingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesAbstract		label	Disclosure of information for cash-generating units [abstract]	
ifrs-full	DisclosureOfInformation-ForIndividualAssetOrCash-generatingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesExplanatory	text block	label	Disclosure of information for cash-generating units [text block]	Disclosure: IAS 36.134
			documentation	The disclosure of information for cash-generating units. [Refer: Cash-generating units [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-ForIndividualAssetOrCash-generatingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesLineItems	line items	label	Disclosure of information for cash-generating units [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInformation-ForIndividualAssetOrCash-generatingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesTable	table	label	Disclosure of information for cash-generating units [table]	Disclosure: IAS 36.134
			documentation	Schedule disclosing information related to cash-generating units.	
ifrs-full	DisclosureOfInformation-SufficientToPermitReconciliationOfClassesDeterminedForFairValueMeasurementToLineItemsInStatementOfFinancialPositionAssetsExplanatory	text block	label	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]	Disclosure: IFRS 13.94
			documentation	The disclosure of information sufficient to permit the reconciliation of classes of assets determined for fair value measurement to the line items in the statement of financial position.	
ifrs-full	DisclosureOfInformation-SufficientToPermitReconciliationOfClassesDeterminedForFairValueMeasurementToLineItemsInStatementOfFinancialPositionEntitysOwnEquityInstrumentsExplanatory	text block	label	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]	Disclosure: IFRS 13.94
			documentation	The disclosure of information sufficient to permit the reconciliation of classes of the entity's own equity instruments determined for fair value measurement to the line items in the statement of financial position.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInformation-SufficientToPermitReconciliationOfClassesDeterminedForFairValueMeasurementToLineItemsInStatementOfFinancialPosition-LiabilitiesExplanatory	text block	label	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]	Disclosure: IFRS 13.94
			documentation	The disclosure of information sufficient to permit the reconciliation of classes of liabilities determined for fair value measurement to the line items in the statement of financial position.	
ifrs-full	DisclosureOfInformation-ThatEnablesUsersOfFinancialStatementsToEvaluateChangesInLiabilitiesArisingFromFinancingActivitiesExplanatory	text block	label	Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]	Disclosure: IAS 7.44 A
			documentation	The disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. [Refer: Liabilities arising from financing activities]	
ifrs-full	DisclosureOfInitialApplicationOfStandardsOrInterpretationsAbstract		label	Disclosure of initial application of standards or interpretations [abstract]	
ifrs-full	DisclosureOfInitialApplicationOfStandardsOrInterpretationsLineItems	line items	label	Disclosure of initial application of standards or interpretations [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInitialApplicationOfStandardsOrInterpretationsTable	table	label	Disclosure of initial application of standards or interpretations [table]	Disclosure: IAS 8.28
			documentation	Schedule disclosing information related to the initial application of standards or interpretations.	
ifrs-full	DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17Abstract		label	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]	
ifrs-full	DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17Explanatory	text block	label	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.117 a
			documentation	The disclosure of the inputs to the methods used to measure contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17LineItems	line items	label	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInputsToMethodsUsedToMeasureContractsWithinScopeOfIFRS17Table	table	label	Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [table]	Disclosure: Effective 2023-01-01 IFRS 17.117 a
			documentation	Schedule disclosing information related to the inputs to the methods used to measure contracts within the scope of IFRS 17.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInstruments-WithPotentialFutureDilutiveEffectNotIncludedInCalculationOfDilutedEarningsPerShareExplanatory	text	label	Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	Disclosure: IAS 33.70 c
			documentation	The description of instruments (including contingently issuable shares) that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are antidilutive for the period(s) presented.	
ifrs-full	DisclosureOfInsuranceContractsExplanatory	text block	label	Disclosure of insurance contracts [text block]	Disclosure: Effective 2023-01-01 IFRS 17 – Disclosure, Disclosure: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	The entire disclosure for insurance contracts.	
ifrs-full	DisclosureOfInsurancePremiumRevenueExplanatory	text block	label	Disclosure of insurance premium revenue [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of insurance premium revenue. [Refer: Revenue]	
ifrs-full	DisclosureOfInsuranceRiskExplanatory	text block	label	Disclosure of insurance risk [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 c
			documentation	The disclosure of risk, other than financial risk, transferred from the holder of an insurance contract to the issuer.	
ifrs-full	DisclosureOfIntangibleAssetsAbstract		label	Disclosure of detailed information about intangible assets [abstract]	
ifrs-full	DisclosureOfIntangibleAssetsAndGoodwillExplanatory	text block	label	Disclosure of intangible assets and goodwill [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of intangible assets and goodwill. [Refer: Intangible assets and goodwill]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfIntangibleAssetsExplanatory	text block	label	Disclosure of intangible assets [text block]	Disclosure: IAS 38 – Disclosure
			documentation	The entire disclosure for intangible assets.	
ifrs-full	DisclosureOfIntangibleAssetsLineItems	line items	label	Disclosure of detailed information about intangible assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIntangibleAssetsMaterialToEntityAbstract		label	Disclosure of intangible assets material to entity [abstract]	
ifrs-full	DisclosureOfIntangibleAssetsMaterialToEntityExplanatory	text block	label	Disclosure of intangible assets material to entity [text block]	Disclosure: IAS 38.122 b
			documentation	The disclosure of intangible assets that are material to the entity. [Refer: Intangible assets material to entity]	
ifrs-full	DisclosureOfIntangibleAssetsMaterialToEntityLineItems	line items	label	Disclosure of intangible assets material to entity [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIntangibleAssetsMaterialToEntityTable	table	label	Disclosure of intangible assets material to entity [table]	Disclosure: IAS 38.122 b
			documentation	Schedule disclosing information related to intangible assets that are material to the entity.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfIntangibleAssetsTable	table	label	Disclosure of detailed information about intangible assets [table]	Disclosure: IAS 38.118
			documentation	Schedule disclosing information related to details of intangible assets.	
ifrs-full	DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeAbstract		label	Disclosure of intangible assets with indefinite useful life [abstract]	
ifrs-full	DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeExplanatory	text block	label	Disclosure of intangible assets with indefinite useful life [text block]	Disclosure: IAS 38.122 a
			documentation	The disclosure of intangible assets with an indefinite useful life. [Refer: Intangible assets with indefinite useful life]	
ifrs-full	DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeLineItems	line items	label	Disclosure of intangible assets with indefinite useful life [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeTable	table	label	Disclosure of intangible assets with indefinite useful life [table]	Disclosure: IAS 38.122 a
			documentation	Schedule disclosing information related to intangible assets with an indefinite useful life.	
ifrs-full	DisclosureOfInterestExpenseExplanatory	text block	label	Disclosure of interest expense [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of interest expense. [Refer: Interest expense]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInterestInIncomeExpenseExplanatory	text block	label	Disclosure of interest income (expense) [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of interest income and expense. [Refer: Interest income (expense)]	
ifrs-full	DisclosureOfInterestInIncomeExplanatory	text block	label	Disclosure of interest income [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of interest income. [Refer: Interest income]	
ifrs-full	DisclosureOfInterestInFundsExplanatory	text block	label	Disclosure of interest in funds [text block]	Disclosure: IFRIC 5 – Consensus
			documentation	The entire disclosure for the entity's interest in decommissioning, restoration and environmental rehabilitation funds.	
ifrs-full	DisclosureOfInterestsInAssociatesExplanatory	text block	label	Disclosure of interests in associates [text block]	Disclosure: IFRS 12.2 b (ii)
			documentation	The disclosure of interests in associates. [Refer: Associates [member]]	
ifrs-full	DisclosureOfInterestsInJointArrangementsExplanatory	text block	label	Disclosure of interests in joint arrangements [text block]	Disclosure: IFRS 12.2 b (ii)
			documentation	The disclosure of interests in joint arrangements. A joint arrangement is an arrangement of which two or more parties have joint control.	
ifrs-full	DisclosureOfInterestsInOtherEntitiesExplanatory	text block	label	Disclosure of interests in other entities [text block]	Disclosure: IFRS 12.1
			documentation	The entire disclosure for interests in other entities.	
ifrs-full	DisclosureOfInterestsInSubsidiariesExplanatory	text block	label	Disclosure of interests in subsidiaries [text block]	Disclosure: IFRS 12.2 b (i)
			documentation	The disclosure of interests in subsidiaries. [Refer: Subsidiaries [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInterestsInUnconsolidatedStructuredEntitiesExplanatory	text block	label	Disclosure of interests in unconsolidated structured entities [text block]	Disclosure: IFRS 12.2 b (iii)
			documentation	The disclosure of interests in structured entities that are not controlled by the entity (unconsolidated structured entities). [Refer: Unconsolidated structured entities [member]]	
ifrs-full	DisclosureOfInterimFinancialReportingExplanatory	text block	label	Disclosure of interim financial reporting [text block]	Disclosure: IAS 34 – Content of an interim financial report
			documentation	The entire disclosure for interim financial reporting.	
ifrs-full	DisclosureOfInternalCreditExposuresAbstract		label	Disclosure of internal credit grades [abstract]	
ifrs-full	DisclosureOfInternalCreditExposuresExplanatory	text block	label	Disclosure of internal credit grades [text block]	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG25
			documentation	The disclosure of internal credit grades. [Refer: Internal credit grades [member]]	
ifrs-full	DisclosureOfInternalCreditExposuresLineItems	line items	label	Disclosure of internal credit grades [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInternalCreditExposuresTable	table	label	Disclosure of internal credit grades [table]	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG25
			documentation	Schedule disclosing information related to internal credit grades.	
ifrs-full	DisclosureOfInventoriesExplanatory	text block	label	Disclosure of inventories [text block]	Disclosure: IAS 2 – Disclosure
			documentation	The entire disclosure for inventories.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInvestment-ContractsLiabilitiesExplanatory	text block	label	Disclosure of investment contracts liabilities [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of investment contracts liabilities. [Refer: Investment contracts liabilities]	
ifrs-full	DisclosureOfInvestmentEntitiesExplanatory	text block	label	Disclosure of investment entities [text block]	Disclosure: IFRS 12 – Investment entity status
			documentation	The disclosure of investment entities. An investment entity is an entity that: (a) obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services; (b) commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and (c) measures and evaluates the performance of substantially all of its investments on a fair value basis.	
ifrs-full	DisclosureOfInvestment-PropertyAbstract		label	Disclosure of detailed information about investment property [abstract]	
ifrs-full	DisclosureOfInvestment-PropertyExplanatory	text block	label	Disclosure of investment property [text block]	Disclosure: IAS 40 – Disclosure
			documentation	The entire disclosure for investment property.	
ifrs-full	DisclosureOfInvestment-PropertyLineItems	line items	label	Disclosure of detailed information about investment property [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfInvestment-PropertyTable	table	label	Disclosure of detailed information about investment property [table]	Disclosure: IAS 40.32 A
			documentation	Schedule disclosing information related to details of investment property.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfInvestments-AccountedForUsingEquityMethodExplanatory	text block	label	Disclosure of investments accounted for using equity method [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	
ifrs-full	DisclosureOfInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethodExplanatory	text block	label	Disclosure of investments other than investments accounted for using equity method [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of investments other than investments accounted for using the equity method. [Refer: Investments other than investments accounted for using equity method]	
ifrs-full	DisclosureOfIssuedCapital-Explanatory	text block	label	Disclosure of issued capital [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of issued capital. [Refer: Issued capital]	
ifrs-full	DisclosureOfJointOperationsAbstract		label	Disclosure of joint operations [abstract]	
ifrs-full	DisclosureOfJointOperationsExplanatory	text block	label	Disclosure of joint operations [text block]	Disclosure: IFRS 12.B4 c
			documentation	The disclosure of joint operations. [Refer: Joint operations [member]]	
ifrs-full	DisclosureOfJointOperationsLineItems	line items	label	Disclosure of joint operations [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfJointOperationsTable	table	label	Disclosure of joint operations [table]	Disclosure: IFRS 12.B4 c
			documentation	Schedule disclosing information related to joint operations.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfJointVenturesAbstract		label	Disclosure of joint ventures [abstract]	
ifrs-full	DisclosureOfJointVenturesExplanatory	text block	label	Disclosure of joint ventures [text block]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 b
			documentation	The disclosure of joint ventures. [Refer: Joint ventures [member]]	
ifrs-full	DisclosureOfJointVenturesLineItems	line items	label	Disclosure of joint ventures [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfJointVenturesTable	table	label	Disclosure of joint ventures [table]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 b
			documentation	Schedule disclosing information related to joint ventures.	
ifrs-full	DisclosureOfLeasePrepaymentsExplanatory	text block	label	Disclosure of lease prepayments [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of lease prepayments. [Refer: Prepayments]	
ifrs-full	DisclosureOfLeasesExplanatory	text block	label	Disclosure of leases [text block]	Disclosure: IFRS 16 – Presentation, Disclosure: IFRS 16 – Disclosure
			documentation	The entire disclosure for leases.	
ifrs-full	DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancementAbstract		label	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfLiabilities-MeasuredAtFairValueAndIssuedWithInseparable-ThirdpartyCreditEnhancementExplanatory	text block	label	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	Disclosure: IFRS 13.98
			documentation	The disclosure of liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]]	
ifrs-full	DisclosureOfLiabilities-MeasuredAtFairValueAndIssuedWithInseparable-ThirdpartyCreditEnhancementLineItems	line items	label	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfLiabilities-MeasuredAtFairValueAndIssuedWithInseparable-ThirdpartyCreditEnhancementTable	table	label	Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	Disclosure: IFRS 13.98
			documentation	Schedule disclosing information related to liabilities measured at fair value and issued with inseparable third-party credit enhancement.	
ifrs-full	DisclosureOfLiquidityRisk-Explanatory	text block	label	Disclosure of liquidity risk [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of liquidity risk. [Refer: Liquidity risk [member]]	
ifrs-full	DisclosureOfLiquidityRiskOfInsuranceContractsExplanatory	text block	label	Disclosure of liquidity risk of insurance contracts [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 d
			documentation	The disclosure of information about the liquidity risk of insurance contracts. [Refer: Liquidity risk [member]; Types of insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfLoansAndAdvancesToBanksExplanatory	text block	label	Disclosure of loans and advances to banks [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of loans and advances to banks. [Refer: Loans and advances to banks]	
ifrs-full	DisclosureOfLoansAndAdvancesToCustomersExplanatory	text block	label	Disclosure of loans and advances to customers [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of loans and advances to customers. [Refer: Loans and advances to customers]	
ifrs-full	DisclosureOfMajorCustomersAbstract		label	Disclosure of major customers [abstract]	
ifrs-full	DisclosureOfMajorCustomersLineItems	line items	label	Disclosure of major customers [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfMajorCustomersTable	table	label	Disclosure of major customers [table]	Disclosure: IFRS 8.34
			documentation	Schedule disclosing information related to the entity's major customers.	
ifrs-full	DisclosureOfMarketRiskExplanatory	text block	label	Disclosure of market risk [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of market risk. [Refer: Market risk [member]]	
ifrs-full	DisclosureOfMarketRiskOfInsuranceContractsExplanatory	text block	label	Disclosure of market risk of insurance contracts [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 d
			documentation	The disclosure of information about the market risk of insurance contracts. [Refer: Market risk [member]; Types of insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfMaterialAccountingPolicyInformation-Explanatory	text block	label	Disclosure of material accounting policy information [text block]	Disclosure: Effective 2023-01-01 IAS 1.117
			documentation	The entire disclosure of material accounting policy information applied by the entity.	
ifrs-full	DisclosureOfMaturityAnalysisForDerivativeFinancial-LiabilitiesAbstract		label	Disclosure of maturity analysis for derivative financial liabilities [abstract]	
ifrs-full	DisclosureOfMaturityAnalysisForDerivativeFinancial-LiabilitiesLineItems	line items	label	Disclosure of maturity analysis for derivative financial liabilities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfMaturityAnalysisForDerivativeFinancial-LiabilitiesTable	table	label	Disclosure of maturity analysis for derivative financial liabilities [table]	Disclosure: IFRS 7.39 b
			documentation	Schedule disclosing information related to the maturity analysis for derivative financial liabilities.	
ifrs-full	DisclosureOfMaturityAnalysisForFinancialAssetsHeld-ForManagingLiquidityRisk-Abstract		label	Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]	
ifrs-full	DisclosureOfMaturityAnalysisForFinancialAssetsHeld-ForManagingLiquidityRisk-Explanatory	text block	label	Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]	Disclosure: IFRS 7.B11E
			documentation	The disclosure of a maturity analysis for financial assets held for managing liquidity risk. [Refer: Financial assets; Liquidity risk [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfMaturityAnalysisForFinancialAssetsHeld-ForManagingLiquidityRisk-LineItems	line items	label	Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfMaturityAnalysisForFinancialAssetsHeld-ForManagingLiquidity-RiskTable	table	label	Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	Disclosure: IFRS 7.B11E
			documentation	Schedule disclosing information related to the maturity analysis for financial assets held for managing liquidity risk.	
ifrs-full	DisclosureOfMaturityAnalysisForLiquidityRiskThatArisesFromContractsWithinScopeOfIFRS17Abstract		label	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]	
ifrs-full	DisclosureOfMaturityAnalysisForLiquidityRiskThatArisesFromContractsWithin-ScopeOfIFRS17Explanatory	text block	label	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.132 b
			documentation	The disclosure of the maturity analysis for liquidity risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfMaturityAnalysisForLiquidityRiskThatArisesFromContractsWithin-ScopeOfIFRS17LineItems	line items	label	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfMaturityAnalysisForLiquidityRiskThatArisesFromContractsWithin-ScopeOfIFRS17Table	table	label	Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [table]	Disclosure: Effective 2023-01-01 IFRS 17.132 b
			documentation	Schedule disclosing information related to the maturity analysis for liquidity risk that arises from contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilitiesAbstract		label	Disclosure of maturity analysis for non-derivative financial liabilities [abstract]	
ifrs-full	DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilitiesLineItems	line items	label	Disclosure of maturity analysis for non-derivative financial liabilities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilitiesTable	table	label	Disclosure of maturity analysis for non-derivative financial liabilities [table]	Disclosure: IFRS 7.39 a
			documentation	Schedule disclosing information related to the maturity analysis for non-derivative financial liabilities.	
ifrs-full	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableAbstract		label	Disclosure of maturity analysis of finance lease payments receivable [abstract]	
ifrs-full	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableExplanatory	text block	label	Disclosure of maturity analysis of finance lease payments receivable [text block]	Disclosure: IFRS 16.94
			documentation	The disclosure of a maturity analysis of finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableLineItems	line items	label	Disclosure of maturity analysis of finance lease payments receivable [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableTable	table	label	Disclosure of maturity analysis of finance lease payments receivable [table]	Disclosure: IFRS 16.94
			documentation	Schedule disclosing information related to the maturity analysis of finance lease payments receivable.	
ifrs-full	DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsAbstract		label	Disclosure of maturity analysis of operating lease payments [abstract]	
ifrs-full	DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExplanatory	text block	label	Disclosure of maturity analysis of operating lease payments [text block]	Disclosure: IFRS 16.97
			documentation	The disclosure of a maturity analysis of operating lease payments. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.	
ifrs-full	DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsLineItems	line items	label	Disclosure of maturity analysis of operating lease payments [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsTable	table	label	Disclosure of maturity analysis of operating lease payments [table]	Disclosure: IFRS 16.97
			documentation	Schedule disclosing information related to the maturity analysis of operating lease payments.	
ifrs-full	DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsExplanatory	text block	label	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]	Disclosure: IFRS 7.42E e
			documentation	The disclosure of a maturity analysis of the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets or other amounts payable to the transferee in respect of transferred assets, showing the remaining contractual maturities of the entity's continuing involvement. [Refer: Undiscounted cash outflow required to repurchase derecognised financial assets; Other amounts payable to transferee in respect of transferred assets]	
ifrs-full	DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsOrAmountsPayableToTransfereeInRespectOfTransferredAssetsAbstract		label	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsOrAmountsPayableToTransfereeInRespectOfTransferredAssetsLineItems	line items	label	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]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsOrAmountsPayableToTransfereeInRespectOfTransferredAssetsTable	table	label	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	Disclosure: IFRS 7.42E e
			documentation	Schedule disclosing information related to the maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to the transferee in respect of the transferred assets.	
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsAbstract		label	Disclosure of nature and extent of risks arising from financial instruments [abstract]	
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsExplanatory	text block	label	Disclosure of nature and extent of risks arising from financial instruments [text block]	Disclosure: IFRS 7.31
			documentation	The disclosure of information that enables users of financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed. [Refer: Financial instruments, class [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsLineItems	line items	label	Disclosure of nature and extent of risks arising from financial instruments [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsTable	table	label	Disclosure of nature and extent of risks arising from financial instruments [table]	Disclosure: IFRS 7.33, Disclosure: IFRS 7.34
			documentation	Schedule disclosing information related to the nature and extent of risks arising from financial instruments.	
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromInsuranceContractsExplanatory	text block	label	Disclosure of nature and extent of risks arising from insurance contracts [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.38
			documentation	The disclosure of information to evaluate the nature and extent of risks arising from insurance contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatAriseFromContractsWithinScopeOfIFRS17Abstract		label	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract]	
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatAriseFromContractsWithinScopeOfIFRS17Explanatory	text block	label	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125
			documentation	The disclosure of the nature and extent of risks that arise from contracts within the scope of IFRS 17.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatAriseFromContractsWithinScopeOfIFRS17LineItems	line items	label	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfNatureAndExtentOfRisksThatAriseFromContractsWithinScopeOfIFRS17Table	table	label	Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [table]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125
			documentation	Schedule disclosing information related to the nature and extent of risks that arise from contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfNatureOfPotentialIncomeTaxConsequencesThatWouldResultFromPaymentOfDividend-Explanatory	text	label	Description of nature of potential income tax consequences that would result from payment of dividend	Disclosure: IAS 12.82 A
			documentation	The description of the nature of the potential income tax consequences that would result from the payment of dividends to the entity's shareholders in jurisdictions such as those where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings]	
ifrs-full	DisclosureOfNetAssetValueAttributableToUnitholdersExplanatory	text block	label	Disclosure of net asset value attributable to unit-holders [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the net asset value attributable to unit-holders.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfNetDefined-BenefitLiabilityAsset-Abstract		label	Disclosure of net defined benefit liability (asset) [abstract]	
ifrs-full	DisclosureOfNetDefined-BenefitLiabilityAssetExplanatory	text block	label	Disclosure of net defined benefit liability (asset) [text block]	Disclosure: IAS 19.140 a
			documentation	The disclosure of a net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]	
ifrs-full	DisclosureOfNetDefined-BenefitLiabilityAssetLineItems	line items	label	Disclosure of net defined benefit liability (asset) [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfNetDefined-BenefitLiabilityAssetTable	table	label	Disclosure of net defined benefit liability (asset) [table]	Disclosure: IAS 19.140 a
			documentation	Schedule disclosing information related to the net defined benefit liability (asset).	
ifrs-full	DisclosureOfNetGross-AndReinsurersShareFor-AmountsArisingFromInsuranceContractsAbstract		label	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]	
ifrs-full	DisclosureOfNetGross-AndReinsurersShareFor-AmountsArisingFromInsuranceContractsExplanatory	text block	label	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	The disclosure of the net and gross amounts and the reinsurer's share for amounts arising from insurance contracts. [Refer: Types of insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfNetGrossAndReinsurersShareForAmountsArisingFromInsuranceContractsLineItems	line items	label	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfNetGrossAndReinsurersShareForAmountsArisingFromInsuranceContractsTable	table	label	Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	Schedule disclosing information related to the net and gross amounts and to the reinsurer's share for amounts arising from insurance contracts.	
ifrs-full	DisclosureOfNonadjustingEventsAfterReportingPeriodAbstract		label	Disclosure of non-adjusting events after reporting period [abstract]	
ifrs-full	DisclosureOfNonadjustingEventsAfterReportingPeriodExplanatory	text block	label	Disclosure of non-adjusting events after reporting period [text block]	Disclosure: IAS 10.21
			documentation	The disclosure of non-adjusting events after the reporting period. [Refer: Non-adjusting events after reporting period [member]]	
ifrs-full	DisclosureOfNonadjustingEventsAfterReportingPeriodLineItems	line items	label	Disclosure of non-adjusting events after reporting period [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfNonadjusting-EventsAfterReportingPeriodTable	table	label	Disclosure of non-adjusting events after reporting period [table]	Disclosure: IAS 10.21
			documentation	Schedule disclosing information related to non-adjusting events after the reporting period.	
ifrs-full	DisclosureOfNoncontrollingInterestsExplanatory	text block	label	Disclosure of non-controlling interests [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of non-controlling interests. [Refer: Non-controlling interests]	
ifrs-full	DisclosureOfNoncurrentAssetsHeldForSaleAndDiscontinuedOperationsExplanatory	text block	label	Disclosure of non-current assets held for sale and discontinued operations [text block]	Disclosure: IFRS 5 – Presentation and disclosure
			documentation	The entire disclosure for non-current assets held for sale and discontinued operations.	
ifrs-full	DisclosureOfNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleExplanatory	text block	label	Disclosure of non-current assets or disposal groups classified as held for sale [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of non-current assets or disposal groups classified as held for sale. [Refer: Non-current assets or disposal groups classified as held for sale]	
ifrs-full	DisclosureOfNotesAndOtherExplanatoryInformationExplanatory	text block	label	Disclosure of notes and other explanatory information [text block]	Disclosure: IAS 1.10 e
			documentation	The disclosure of notes and other explanatory information as part of a complete set of financial statements.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfNumberAnd-WeightedAverageExercise-PricesOfOtherEquityInstrumentsExplanatory	text block	label	Disclosure of number and weighted average exercise prices of other equity instruments [text block]	Common practice: IFRS 2.45
			documentation	The disclosure of the number and weighted average exercise prices of other equity instruments (ie other than share options).	
ifrs-full	DisclosureOfNumberAnd-WeightedAverageExercise-PricesOfShareOptionsExplanatory	text block	label	Disclosure of number and weighted average exercise prices of share options [text block]	Disclosure: IFRS 2.45 b
			documentation	The disclosure of the number and weighted average exercise prices of share options. [Refer: Weighted average [member]]	
ifrs-full	DisclosureOfNumberAnd-WeightedAverageRemainingContractualLifeOfOutstandingShareOptions-Abstract		label	Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]	
ifrs-full	DisclosureOfNumberAnd-WeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatory	text block	label	Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	Disclosure: IFRS 2.45 d
			documentation	The disclosure of the number and weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]	
ifrs-full	DisclosureOfNumberAnd-WeightedAverageRemainingContractualLifeOfOutstandingShareOptionsLineItems	line items	label	Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfNumberAnd-WeightedAverageRemainingContractualLifeOfOut-standingShareOptionsTable	table	label	Disclosure of number and weighted average remaining contractual life of outstanding share options [table]	Disclosure: IFRS 2.45 d
			documentation	Schedule disclosing information related to the number and weighted average remaining contractual life of outstanding share options.	
ifrs-full	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalAbstract		label	Disclosure of objectives, policies and processes for managing capital [abstract]	
ifrs-full	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanatory	text block	label	Disclosure of objectives, policies and processes for managing capital [text block]	Disclosure: IAS 1.134
			documentation	The disclosure of information that enables users of financial statements to evaluate the entity's objectives, policies and processes for managing capital.	
ifrs-full	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalLineItems	line items	label	Disclosure of objectives, policies and processes for managing capital [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalTable	table	label	Disclosure of objectives, policies and processes for managing capital [table]	Disclosure: IAS 1.136
			documentation	Schedule disclosing information related to the objectives, policies and processes for managing capital.	
ifrs-full	DisclosureOfOffsettingOfFinancialAssetsAbstract		label	Disclosure of offsetting of financial assets [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfOffsettingOfFinancialAssetsAndFinancialLiabilitiesExplanatory	text block	label	Disclosure of offsetting of financial assets and financial liabilities [text block]	Disclosure: IFRS 7 – Offsetting financial assets and financial liabilities
			documentation	The disclosure of the offsetting of financial assets and financial liabilities. [Refer: Financial assets; Financial liabilities]	
ifrs-full	DisclosureOfOffsettingOfFinancialAssetsExplanatory	text block	label	Disclosure of offsetting of financial assets [text block]	Disclosure: IFRS 7.13C
			documentation	The disclosure of the offsetting of financial assets. [Refer: Financial assets]	
ifrs-full	DisclosureOfOffsettingOfFinancialAssetsLineItems	line items	label	Disclosure of offsetting of financial assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfOffsettingOfFinancialAssetsTable	table	label	Disclosure of offsetting of financial assets [table]	Disclosure: IFRS 7.13C
			documentation	Schedule disclosing information related to the offsetting of financial assets.	
ifrs-full	DisclosureOfOffsettingOfFinancialLiabilitiesAbstract		label	Disclosure of offsetting of financial liabilities [abstract]	
ifrs-full	DisclosureOfOffsettingOfFinancialLiabilitiesExplanatory	text block	label	Disclosure of offsetting of financial liabilities [text block]	Disclosure: IFRS 7.13C
			documentation	The disclosure of the offsetting of financial liabilities. [Refer: Financial liabilities]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfOffsettingOfFinancialLiabilitiesLineItems	line items	label	Disclosure of offsetting of financial liabilities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfOffsettingOfFinancialLiabilitiesTable	table	label	Disclosure of offsetting of financial liabilities [table]	Disclosure: IFRS 7.13C
			documentation	Schedule disclosing information related to the offsetting of financial liabilities.	
ifrs-full	DisclosureOfOperatingSegmentsAbstract		label	Disclosure of operating segments [abstract]	
ifrs-full	DisclosureOfOperatingSegmentsExplanatory	text block	label	Disclosure of operating segments [text block]	Disclosure: IFRS 8.23
			documentation	The disclosure of operating segments. [Refer: Operating segments [member]]	
ifrs-full	DisclosureOfOperatingSegmentsLineItems	line items	label	Disclosure of operating segments [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfOperatingSegmentsTable	table	label	Disclosure of operating segments [table]	Disclosure: IFRS 8.23
			documentation	Schedule disclosing information related to operating segments.	
ifrs-full	DisclosureOfOtherAssetsExplanatory	text block	label	Disclosure of other assets [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of other assets. [Refer: Other assets]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfOtherCurrent-AssetsExplanatory	text block	label	Disclosure of other current assets [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of other current assets. [Refer: Other current assets]	
ifrs-full	DisclosureOfOtherCurrent-LiabilitiesExplanatory	text block	label	Disclosure of other current liabilities [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of other current liabilities. [Refer: Other current liabilities]	
ifrs-full	DisclosureOfOtherLiabilitiesExplanatory	text block	label	Disclosure of other liabilities [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of other liabilities. [Refer: Other liabilities]	
ifrs-full	DisclosureOfOtherNoncurrentAssetsExplanatory	text block	label	Disclosure of other non-current assets [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of other non-current assets. [Refer: Other non-current assets]	
ifrs-full	DisclosureOfOtherNoncurrentLiabilitiesExplanatory	text block	label	Disclosure of other non-current liabilities [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of other non-current liabilities. [Refer: Other non-current liabilities]	
ifrs-full	DisclosureOfOtherOperatingExpenseExplanatory	text block	label	Disclosure of other operating expense [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of other operating expense. [Refer: Other operating income (expense)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfOtherOperatingIncomeExpenseExplanatory	text block	label	Disclosure of other operating income (expense) [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of other operating income or expense. [Refer: Other operating income (expense)]	
ifrs-full	DisclosureOfOtherOperatingIncomeExplanatory	text block	label	Disclosure of other operating income [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of other operating income. [Refer: Other operating income (expense)]	
ifrs-full	DisclosureOfOtherProvisionsAbstract		label	Disclosure of other provisions [abstract]	
ifrs-full	DisclosureOfOtherProvisionsContingentLiabilitiesAndContingentAssetsExplanatory	text block	label	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	Disclosure: IAS 37 – Disclosure
			documentation	The entire disclosure for other provisions, contingent liabilities and contingent assets.	
ifrs-full	DisclosureOfOtherProvisionsExplanatory	text block	label	Disclosure of other provisions [text block]	Disclosure: IAS 37.84
			documentation	The disclosure of other provisions. [Refer: Other provisions]	
ifrs-full	DisclosureOfOtherProvisionsLineItems	line items	label	Disclosure of other provisions [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfOtherProvisionsTable	table	label	Disclosure of other provisions [table]	Disclosure: IAS 37.84
			documentation	Schedule disclosing information related to other provisions.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfPerformanceObligationsAbstract		label	Disclosure of performance obligations [abstract]	
ifrs-full	DisclosureOfPerformanceObligationsExplanatory	text block	label	Disclosure of performance obligations [text block]	Disclosure: IFRS 15.119
			documentation	The disclosure of performance obligations in contracts with customers. [Refer: Performance obligations [member]]	
ifrs-full	DisclosureOfPerformanceObligationsLineItems	line items	label	Disclosure of performance obligations [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfPerformanceObligationsTable	table	label	Disclosure of performance obligations [table]	Disclosure: IFRS 15.119
			documentation	Schedule disclosing information related to performance obligations in contracts with customers.	
ifrs-full	DisclosureOfPrepayments-AndOtherAssetsExplanatory	text block	label	Disclosure of prepayments and other assets [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of prepayments and other assets. [Refer: Other assets; Prepayments]	
ifrs-full	DisclosureOfProductsAnd-ServicesAbstract		label	Disclosure of products and services [abstract]	
ifrs-full	DisclosureOfProductsAnd-ServicesExplanatory	text block	label	Disclosure of products and services [text block]	Disclosure: IFRS 8.32
			documentation	The disclosure of the entity's products and services. [Refer: Products and services [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfProductsAnd-ServicesLineItems	line items	label	Disclosure of products and services [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfProductsAnd-ServicesTable	table	label	Disclosure of products and services [table]	Disclosure: IFRS 8.32
			documentation	Schedule disclosing information related to the entity's products and services.	
ifrs-full	DisclosureOfProfitLoss-FromOperatingActivitiesExplanatory	text block	label	Disclosure of profit (loss) from operating activities [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of profit (loss) from operating activities. [Refer: Profit (loss) from operating activities]	
ifrs-full	DisclosureOfPropertyPlant-AndEquipmentAbstract		label	Disclosure of detailed information about property, plant and equipment [abstract]	
ifrs-full	DisclosureOfPropertyPlant-AndEquipmentExplanatory	text block	label	Disclosure of property, plant and equipment [text block]	Disclosure: IAS 16 – Disclosure
			documentation	The entire disclosure for property, plant and equipment.	
ifrs-full	DisclosureOfPropertyPlant-AndEquipmentLineItems	line items	label	Disclosure of detailed information about property, plant and equipment [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfPropertyPlant-AndEquipmentTable	table	label	Disclosure of detailed information about property, plant and equipment [table]	Disclosure: IAS 16.73
			documentation	Schedule disclosing information related to details of property, plant and equipment.	
ifrs-full	DisclosureOfProvision-MatrixAbstract		label	Disclosure of provision matrix [abstract]	
ifrs-full	DisclosureOfProvisionMa-trixExplanatory	text block	label	Disclosure of provision matrix [text block]	Example: IFRS 7.35 N
			documentation	The disclosure of the provision matrix.	
ifrs-full	DisclosureOfProvisionMa-trixLineItems	line items	label	Disclosure of provision matrix [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfProvisionMa-trixTable	table	label	Disclosure of provision matrix [table]	Example: IFRS 7.35 N
			documentation	Schedule disclosing information related to the provision matrix.	
ifrs-full	DisclosureOfProvisionsEx-planatory	text block	label	Disclosure of provisions [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of provisions. [Refer: Provisions]	
ifrs-full	DisclosureOfQualitativeIn-formationAboutApplicatio-nOfClassificationOverlay-AndImpairmentRequire-mentsExplanatory	text block	label	Disclosure of qualitative information about application of classification overlay and impairment requirements [text block]	Disclosure: Effective 2023-01-01 IFRS 17.C28E a
			documentation	The disclosure of qualitative information about the extent to which the classification overlay has been applied and whether and to what extent the impairment requirements in Section 5.5 of IFRS 9 Financial Instruments have been applied.	
ifrs-full	DisclosureOfQuantitativeIn-formationAboutFinancialIn-strumentsThatHaveYetTo-TransitionToAlternative-BenchmarkRateAbstract		label	Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfQuantitativeInformationAboutFinancialInstrumentsThatHaveYetToTransitionToAlternativeBenchmarkRateExplanatory	text block	label	Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [text block]	Disclosure: IFRS 7.24 J b
			documentation	The disclosure of quantitative information about financial instruments that have yet to transition to an alternative benchmark rate.	
ifrs-full	DisclosureOfQuantitativeInformationAboutFinancialInstrumentsThatHaveYetToTransitionToAlternativeBenchmarkRateLineItems	line items	label	Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfQuantitativeInformationAboutFinancialInstrumentsThatHaveYetToTransitionToAlternativeBenchmarkRateTable	table	label	Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [table]	Disclosure: IFRS 7.24 J b
			documentation	Schedule disclosing information related to the quantitative information about financial instruments that have yet to transition to alternative benchmark rate.	
ifrs-full	DisclosureOfQuantitativeInformationAboutLeasesForLesseeAbstract		label	Disclosure of quantitative information about leases for lessee [abstract]	
ifrs-full	DisclosureOfQuantitativeInformationAboutLeasesForLessorAbstract		label	Disclosure of quantitative information about leases for lessor [abstract]	
ifrs-full	DisclosureOfQuantitativeInformationAboutRightofuseAssetsAbstract		label	Disclosure of quantitative information about right-of-use assets [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfQuantitativeInformationAboutRightofuseAssetsExplanatory	text block	label	Disclosure of quantitative information about right-of-use assets [text block]	Disclosure: IFRS 16.53
			documentation	The disclosure of quantitative information about right-of-use assets. [Refer: Right-of-use assets]	
ifrs-full	DisclosureOfQuantitativeInformationAboutRightofuseAssetsLineItems	line items	label	Disclosure of quantitative information about right-of-use assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfQuantitativeInformationAboutRightofuseAssetsTable	table	label	Disclosure of quantitative information about right-of-use assets [table]	Disclosure: IFRS 16.53
			documentation	Schedule disclosing information related to right-of-use assets.	
ifrs-full	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsAbstract		label	Disclosure of range of exercise prices of outstanding share options [abstract]	
ifrs-full	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsExplanatory	text block	label	Disclosure of range of exercise prices of outstanding share options [text block]	Disclosure: IFRS 2.45 d
			documentation	The disclosure of the range of exercise prices for outstanding share options.	
ifrs-full	DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsLineItems	line items	label	Disclosure of range of exercise prices of outstanding share options [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfRangeOfExercisePricesOfOutstanding-ShareOptionsTable	table	label	Disclosure of range of exercise prices of outstanding share options [table]	Disclosure: IFRS 2.45 d
			documentation	Schedule disclosing information related to the range of exercise prices of outstanding share options.	
ifrs-full	DisclosureOfRankingAndAmountsOfPotentialLossesInStructuredEntitiesBorneByPartiesWhoseInterestsRankLowerThanEntitysInterestsExplanatory	text block	label	Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]	Example: IFRS 12.B26 d
			documentation	The disclosure of the ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests in the structured entities.	
ifrs-full	DisclosureOfReclassificationOfFinancialAssetsAbstract		label	Disclosure of reclassification of financial assets [abstract]	
ifrs-full	DisclosureOfReclassificationOfFinancialAssetsExplanatory	text block	label	Disclosure of reclassification of financial assets [text block]	Disclosure: IFRS 7.12B
			documentation	The disclosure of information about the reclassification of financial assets. [Refer: Financial assets]	
ifrs-full	DisclosureOfReclassificationOfFinancialAssetsLineItems	line items	label	Disclosure of reclassification of financial assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReclassificationOfFinancialAssetsTable	table	label	Disclosure of reclassification of financial assets [table]	Disclosure: IFRS 7.12B
			documentation	Schedule disclosing information related to the reclassification of financial assets.	
ifrs-full	DisclosureOfReclassificationOfFinancialInstrumentsExplanatory	text block	label	Disclosure of reclassification of financial instruments [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of the reclassification of financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	DisclosureOfReclassificationsOrChangesInPresentationAbstract		label	Disclosure of reclassifications or changes in presentation [abstract]	
ifrs-full	DisclosureOfReclassificationsOrChangesInPresentationExplanatory	text block	label	Disclosure of reclassifications or changes in presentation [text block]	Disclosure: IAS 1.41
			documentation	The disclosure of reclassifications or changes in the presentation of items in the financial statements.	
ifrs-full	DisclosureOfReclassificationsOrChangesInPresentationLineItems	line items	label	Disclosure of reclassifications or changes in presentation [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReclassificationsOrChangesInPresentationTable	table	label	Disclosure of reclassifications or changes in presentation [table]	Disclosure: IAS 1.41
			documentation	Schedule disclosing information related to reclassifications or changes in presentation.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReconciliation-BetweenInvestmentDerecognisedAndAssetsAndLiabilitiesRecognisedTransitionFromAccountingForInvestmentAtCostOrInAccordanceWithIFRS9ToAccountingForAssetsAndLiabilitiesExplanatory	text block	label	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]	Disclosure: IFRS 11.C12 b
			documentation	The disclosure of the reconciliation between the investment derecognised and the assets and liabilities recognised on the transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities.	
ifrs-full	DisclosureOfReconciliation-BetweenInvestmentDerecognisedAndAssetsAndLiabilitiesRecognisedTransitionFromEquityMethod-ToAccountingForAssetsAndLiabilitiesExplanatory	text block	label	Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	Disclosure: IFRS 11.C10
			documentation	The disclosure of the reconciliation between the investment derecognised and the assets and liabilities recognised on the transition from the equity method to accounting for assets and liabilities.	
ifrs-full	DisclosureOfReconciliationOfChangesInAssetsForInsuranceAcquisitionCashFlowsExplanatory	text block	label	Disclosure of reconciliation of changes in assets for insurance acquisition cash flows [text block]	Disclosure: Effective 2023-01-01 IFRS 17.105 A
			documentation	The disclosure of the reconciliation of changes in assets for insurance acquisition cash flows recognised for insurance acquisition cash flows paid (or insurance acquisition cash flows for which a liability has been recognised applying another IFRS Standard) before the related group of insurance contracts is recognised.	
ifrs-full	DisclosureOfReconciliationOfChangesInBiological-AssetsAbstract		label	Disclosure of reconciliation of changes in biological assets [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReconciliationOfChangesInBiologicalAssetsExplanatory	text block	label	Disclosure of reconciliation of changes in biological assets [text block]	Disclosure: IAS 41.50
			documentation	The disclosure of the reconciliation of changes in biological assets. [Refer: Biological assets]	
ifrs-full	DisclosureOfReconciliationOfChangesInBiologicalAssetsLineItems	line items	label	Disclosure of reconciliation of changes in biological assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfChangesInBiologicalAssetsTable	table	label	Disclosure of reconciliation of changes in biological assets [table]	Disclosure: IAS 41.50
			documentation	Schedule disclosing information related to the reconciliation of changes in biological assets.	
ifrs-full	DisclosureOfReconciliationOfChangesInGoodwillAbstract		label	Disclosure of reconciliation of changes in goodwill [abstract]	
ifrs-full	DisclosureOfReconciliationOfChangesInGoodwillExplanatory	text block	label	Disclosure of reconciliation of changes in goodwill [text block]	Disclosure: IFRS 3.B67 d
			documentation	The disclosure of the reconciliation of changes in goodwill. [Refer: Goodwill]	
ifrs-full	DisclosureOfReconciliationOfChangesInGoodwillLineItems	line items	label	Disclosure of reconciliation of changes in goodwill [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReconciliationOfChangesInGoodwillTable	table	label	Disclosure of reconciliation of changes in goodwill [table]	Disclosure: IFRS 3.B67 d
			documentation	Schedule disclosing information related to the reconciliation of changes in goodwill.	
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponents-Abstract		label	Disclosure of reconciliation of changes in insurance contracts by components [abstract]	
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponentsExplanatory	text block	label	Disclosure of reconciliation of changes in insurance contracts by components [text block]	Disclosure: Effective 2023-01-01 IFRS 17.101
			documentation	The disclosure of the reconciliation of changes in insurance contracts by components, ie the estimates of the present value of the future cash flows, the risk adjustment for non-financial risk and the contractual service margin. [Refer: Insurance contracts [member]]	
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponentsLineItems	line items	label	Disclosure of reconciliation of changes in insurance contracts by components [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByComponentsTable	table	label	Disclosure of reconciliation of changes in insurance contracts by components [table]	Disclosure: Effective 2023-01-01 IFRS 17.101
			documentation	Schedule disclosing information related to the reconciliation of changes in insurance contracts by components.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredClaimsAbstract		label	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [abstract]	
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredClaimsExplanatory	text block	label	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [text block]	Disclosure: Effective 2023-01-01 IFRS 17.100
			documentation	The disclosure of the reconciliation of changes in insurance contracts by remaining coverage and incurred claims. [Refer: Insurance contracts [member]]	
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredClaimsLineItems	line items	label	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfChangesInInsuranceContractsByRemainingCoverageAndIncurredClaimsTable	table	label	Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [table]	Disclosure: Effective 2023-01-01 IFRS 17.100
			documentation	Schedule disclosing information related to the reconciliation of changes in insurance contracts by remaining coverage and incurred claims.	
ifrs-full	DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillAbstract		label	Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillExplanatory	text block	label	Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	Common practice: IAS 38.118
			documentation	The disclosure of the reconciliation of changes in intangible assets and goodwill. [Refer: Intangible assets and goodwill]	
ifrs-full	DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillLineItems	line items	label	Disclosure of reconciliation of changes in intangible assets and goodwill [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillTable	table	label	Disclosure of reconciliation of changes in intangible assets and goodwill [table]	Common practice: IAS 38.118
			documentation	Schedule disclosing information related to the reconciliation of changes in intangible assets and goodwill.	
ifrs-full	DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstrumentsAbstract		label	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstrumentsExplanatory	text block	label	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35I
			documentation	The disclosure of the reconciliation of changes in the loss allowance and explanation of changes in the gross carrying amount for financial instruments. Loss allowance is the allowance for expected credit losses on financial assets measured in accordance with paragraph 4.1.2 of IFRS 9, lease receivables and contract assets, the accumulated impairment amount for financial assets measured in accordance with paragraph 4.1.2 A of IFRS 9 and the provision for expected credit losses on loan commitments and financial guarantee contracts. [Refer: Gross carrying amount [member]]	
ifrs-full	DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstrumentsLineItems	line items	label	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstrumentsTable	table	label	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35I
			documentation	Schedule disclosing information related to the reconciliation of changes in the loss allowance and explanation of changes in the gross carrying amount for financial instruments.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReconciliationOfFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsToIndividualLineItemsInStatementOfFinancialPositionExplanatory	text block	label	Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	Disclosure: IFRS 7.B46
			documentation	The disclosure of the reconciliation of the net amounts presented in the statement of financial position for financial assets that are offset or that are subject to an enforceable master netting arrangement or similar agreement, to the individual line item amounts presented in the statement of financial position. [Refer: Financial assets]	
ifrs-full	DisclosureOfReconciliationOfFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsToIndividualLineItemsInStatementOfFinancialPositionExplanatory	text block	label	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]	Disclosure: IFRS 7.B46
			documentation	The disclosure of the reconciliation of the net amounts presented in the statement of financial position for financial liabilities that are offset or that are subject to an enforceable master netting arrangement or similar agreement, to the individual line item amounts presented in the statement of financial position. [Refer: Financial liabilities]	
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesAbstract		label	Disclosure of reconciliation of liabilities arising from financing activities [abstract]	
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesExplanatory	text block	label	Disclosure of reconciliation of liabilities arising from financing activities [text block]	Example: IAS 7.44D
			documentation	The disclosure of the reconciliation of liabilities arising from financing activities. [Refer: Liabilities arising from financing activities]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesLineItems	line items	label	Disclosure of reconciliation of liabilities arising from financing activities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesTable	table	label	Disclosure of reconciliation of liabilities arising from financing activities [table]	Example: IAS 7.44D
			documentation	Schedule disclosing information related to the reconciliation of liabilities arising from financing activities.	
ifrs-full	DisclosureOfReconciliationOfSummarisedFinancialInformationOfAssociateAccountedForUsingEquityMethodToCarryingAmountOfInterestInAssociateExplanatory	text block	label	Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	Disclosure: IFRS 12.B14 b
			documentation	The disclosure of the reconciliation of the summarised financial information of an associate accounted for using the equity method to the carrying amount of the reporting entity's interest in the associate. [Refer: Carrying amount [member]; Associates [member]]	
ifrs-full	DisclosureOfReconciliationOfSummarisedFinancialInformationOfJointVentureAccountedForUsingEquityMethodToCarryingAmountOfInterestInJointVentureExplanatory	text block	label	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]	Disclosure: IFRS 12.B14 b
			documentation	The disclosure of the reconciliation of the summarised financial information of a joint venture accounted for using the equity method to the carrying amount of the reporting entity's interest in the joint venture. [Refer: Carrying amount [member]; Joint ventures [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfRedemption-ProhibitionTransferBetweenFinancialLiabilities-AndEquityExplanatory	text block	label	Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]	Disclosure: IFRIC 2 – Disclosure
			documentation	The entire disclosure for the change in a redemption prohibition that leads to a transfer between financial liabilities and equity.	
ifrs-full	DisclosureOfRedesignated-FinancialAssetsAndLiabilitiesAbstract		label	Disclosure of redesignated financial assets and liabilities [abstract]	
ifrs-full	DisclosureOfRedesignated-FinancialAssetsAndLiabilitiesExplanatory	text block	label	Disclosure of redesignated financial assets and liabilities [text block]	Disclosure: IFRS 1.29
			documentation	The disclosure of financial assets and financial liabilities that have been redesignated during the transition to IFRSs. [Refer: Financial assets; Financial liabilities; IFRSs [member]]	
ifrs-full	DisclosureOfRedesignated-FinancialAssetsAndLiabilitiesLineItems	line items	label	Disclosure of redesignated financial assets and liabilities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfRedesignated-FinancialAssetsAndLiabilitiesTable	table	label	Disclosure of redesignated financial assets and liabilities [table]	Disclosure: IFRS 1.29
			documentation	Schedule disclosing information related to redesignated financial assets and liabilities.	
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17Abstract		label	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17Explanatory	text block	label	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.C32
			documentation	The disclosure of redesignation of financial assets at the date of initial application of IFRS 17.	
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17LineItems	line items	label	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfRedesignationOfFinancialAssetsAtDateOfInitialApplicationOfIFRS17Table	table	label	Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [table]	Disclosure: Effective 2023-01-01 IFRS 17.C32
			documentation	Schedule disclosing information related to redesignation of financial assets at the date of initial application of IFRS 17.	
ifrs-full	DisclosureOfRegulatoryDeferralAccountsExplanatory	text block	label	Disclosure of regulatory deferral accounts [text block]	Disclosure: IFRS 14 – Disclosure, Disclosure: IFRS 14 – Presentation
			documentation	The entire disclosure for regulatory deferral accounts.	
ifrs-full	DisclosureOfReimbursementRightsAbstract		label	Disclosure of reimbursement rights [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReimbursementRightsExplanatory	text block	label	Disclosure of reimbursement rights [text block]	Disclosure: IAS 19.140 b
			documentation	The disclosure of reimbursement rights related to defined benefit obligations. [Refer: Reimbursement rights related to defined benefit obligation, at fair value]	
ifrs-full	DisclosureOfReimbursementRightsLineItems	line items	label	Disclosure of reimbursement rights [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReimbursementRightsTable	table	label	Disclosure of reimbursement rights [table]	Disclosure: IAS 19.140 b
			documentation	Schedule disclosing information related to reimbursement rights.	
ifrs-full	DisclosureOfReinsuranceExplanatory	text block	label	Disclosure of reinsurance [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of reinsurance.	
ifrs-full	DisclosureOfRelatedPartyExplanatory	text block	label	Disclosure of related party [text block]	Disclosure: IAS 24 -, Disclosure:
			documentation	The entire disclosure for related parties.	
ifrs-full	DisclosureOfRepurchaseAndReverseRepurchaseAgreementsExplanatory	text block	label	Disclosure of repurchase and reverse repurchase agreements [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of repurchase and reverse repurchase agreements.	
ifrs-full	DisclosureOfResearchAndDevelopmentExpenseExplanatory	text block	label	Disclosure of research and development expense [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of research and development expense. [Refer: Research and development expense]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfReservesAndOtherEquityInterestExplanatory	text block	label	Disclosure of reserves within equity [text block]	Disclosure: IAS 1.79 b
			documentation	The disclosure of reserves within equity. [Refer: Other reserves [member]]	
ifrs-full	DisclosureOfReservesWithinEquityAbstract		label	Disclosure of reserves within equity [abstract]	
ifrs-full	DisclosureOfReservesWithinEquityLineItems	line items	label	Disclosure of reserves within equity [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfReservesWithinEquityTable	table	label	Disclosure of reserves within equity [table]	Disclosure: IAS 1.79 b
			documentation	Schedule disclosing information related to reserves within equity.	
ifrs-full	DisclosureOfRestrictedCashAndCashEquivalentsExplanatory	text block	label	Disclosure of restricted cash and cash equivalents [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	
ifrs-full	DisclosureOfRevenueExplanatory	text block	label	Disclosure of revenue [text block]	Common practice: IAS 1.10 e
			documentation	The entire disclosure for revenue.	
ifrs-full	DisclosureOfRevenueFromContractsWithCustomersExplanatory	text block	label	Disclosure of revenue from contracts with customers [text block]	Disclosure: IFRS 15 – Presentation, Disclosure: IFRS 15 – Disclosure
			documentation	The entire disclosure for revenue from contracts with customers.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfRiskManagementStrategyRelatedToHedgeAccountingAbstract		label	Disclosure of risk management strategy related to hedge accounting [abstract]	
ifrs-full	DisclosureOfRiskManagementStrategyRelatedToHedgeAccountingExplanatory	text block	label	Disclosure of risk management strategy related to hedge accounting [text block]	Disclosure: IFRS 7.22 A
			documentation	The disclosure of risk management strategy related to hedge accounting.	
ifrs-full	DisclosureOfRiskManagementStrategyRelatedToHedgeAccountingLineItems	line items	label	Disclosure of risk management strategy related to hedge accounting [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfRiskManagementStrategyRelatedToHedgeAccountingTable	table	label	Disclosure of risk management strategy related to hedge accounting [table]	Disclosure: IFRS 7.22 A
			documentation	Schedule disclosing information related to the risk management strategy in relation to hedge accounting.	
ifrs-full	DisclosureOfSegmentsMajorCustomersExplanatory	text block	label	Disclosure of major customers [text block]	Disclosure: IFRS 8.34
			documentation	The disclosure of major customers.	
ifrs-full	DisclosureOfSensitivityAnalysisForActuarialAssumptionsAbstract		label	Disclosure of sensitivity analysis for actuarial assumptions [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSensitivity-AnalysisForActuarialAssumptionsExplanatory	text block	label	Disclosure of sensitivity analysis for actuarial assumptions [text block]	Disclosure: IAS 19.145
			documentation	The disclosure of a sensitivity analysis for significant actuarial assumptions used to determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value]	
ifrs-full	DisclosureOfSensitivity-AnalysisForActuarialAssumptionsLineItems	line items	label	Disclosure of sensitivity analysis for actuarial assumptions [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSensitivity-AnalysisForActuarialAssumptionsTable	table	label	Disclosure of sensitivity analysis for actuarial assumptions [table]	Disclosure: IAS 19.145
			documentation	Schedule disclosing information related to the sensitivity analysis for actuarial assumptions.	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsAssets-Abstract		label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsAssetsExplanatory	text block	label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [text block]	Disclosure: IFRS 13.93 h
			documentation	The disclosure of the sensitivity analysis of fair value measurement of assets to changes in unobservable inputs.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsAssetsLineItems	line items	label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsAssetsTable	table	label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]	Disclosure: IFRS 13.93 h
			documentation	Schedule disclosing information related to the sensitivity analysis of fair value measurement of assets to changes in unobservable inputs.	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntitysOwnEquityInstrumentsAbstract		label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntitysOwnEquityInstrumentsExplanatory	text block	label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [text block]	Disclosure: IFRS 13.93 h
			documentation	The disclosure of the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntitysOwnEquityInstrumentsLineItems	line items	label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsEntitysOwnEquityInstrumentsTable	table	label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	Disclosure: IFRS 13.93 h
			documentation	Schedule disclosing information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabilities-Abstract		label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabilitiesExplanatory	text block	label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [text block]	Disclosure: IFRS 13.93 h
			documentation	The disclosure of the sensitivity analysis of the fair value measurement of liabilities to changes in unobservable inputs.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabilitiesLineItems	line items	label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSensitivityAnalysisOfFairValueMeasurementToChangesInUnobservableInputsLiabilitiesTable	table	label	Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [table]	Disclosure: IFRS 13.93 h
			documentation	Schedule disclosing information related to the sensitivity analysis of the fair value measurement of liabilities to changes in unobservable inputs.	
ifrs-full	DisclosureOfSensitivityAnalysisOtherThanSpecifiedInParagraph128aOfIFRS17Explanatory	text block	label	Disclosure of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.129
			documentation	The disclosure of a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.	
ifrs-full	DisclosureOfSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScopeOfIFRS17Abstract		label	Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [abstract]	
ifrs-full	DisclosureOfSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScopeOfIFRS17Explanatory	text block	label	Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.128 a
			documentation	The disclosure of the sensitivity analysis to changes in risk variables that arise from contracts within the scope of IFRS 17.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScopeOfIFRS17LineItems	line items	label	Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSensitivityAnalysisToChangesInRiskExposuresThatAriseFromContractsWithinScopeOfIFRS17Table	table	label	Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [table]	Disclosure: Effective 2023-01-01 IFRS 17.128 a
			documentation	Schedule disclosing information related to the sensitivity analysis to changes in risk variables that arise from contracts within the scope of IFRS 17.	
ifrs-full	DisclosureOfSensitivityToInsuranceRiskExplanatory	text block	label	Disclosure of sensitivity to insurance risk [text block]	Disclosure: Expiry date 2023-01-01 IFRS 4.39 c (i)
			documentation	The disclosure of the entity's sensitivity to insurance risk.	
ifrs-full	DisclosureOfServiceConcessionArrangementsAbstract		label	Disclosure of detailed information about service concession arrangements [abstract]	
ifrs-full	DisclosureOfServiceConcessionArrangementsExplanatory	text block	label	Disclosure of service concession arrangements [text block]	Disclosure: SIC 29 – Consensus
			documentation	The entire disclosure for service concession arrangements.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfServiceConcessionArrangementsLineItems	line items	label	Disclosure of detailed information about service concession arrangements [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfServiceConcessionArrangementsTable	table	label	Disclosure of detailed information about service concession arrangements [table]	Disclosure: SIC 29.6
			documentation	Schedule disclosing information related to details of service concession arrangements.	
ifrs-full	DisclosureOfSharebased-PaymentArrangementsExplanatory	text block	label	Disclosure of share-based payment arrangements [text block]	Disclosure: IFRS 2.44
			documentation	The entire disclosure for share-based payment arrangements.	
ifrs-full	DisclosureOfShareCapital-ReservesAndOtherEquityInterestExplanatory	text block	label	Disclosure of share capital, reserves and other equity interest [text block]	Disclosure: IAS 1.79
			documentation	The entire disclosure for share capital, reserves and other equity interest.	
ifrs-full	DisclosureOfSignificantAdjustmentsToValuationObtainedExplanatory	text block	label	Disclosure of significant adjustments to valuation obtained [text block]	Disclosure: IAS 40.77
			documentation	The disclosure of the reconciliation between the valuation obtained for investment property and the adjusted valuation included in the financial statements, including the aggregate amount of any recognised lease obligations that have been added back, and any other significant adjustments. [Refer: Investment property]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSignificantInterestRateBenchmarksToWhichEntitysHedgingRelationshipsAreExposedExplanatory	text block	label	Disclosure of significant interest rate benchmarks to which entity's hedging relationships are exposed [text block]	Disclosure: IFRS 7.24H a
			documentation	The disclosure of significant interest rate benchmarks to which the entity's hedging relationships are exposed.	
ifrs-full	DisclosureOfSignificantInvestmentsInAssociates-Abstract		label	Disclosure of associates [abstract]	
ifrs-full	DisclosureOfSignificantInvestmentsInAssociatesExplanatory	text block	label	Disclosure of associates [text block]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 d
			documentation	The disclosure of associates. [Refer: Associates [member]]	
ifrs-full	DisclosureOfSignificantInvestmentsInAssociatesLineItems	line items	label	Disclosure of associates [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSignificantInvestmentsInAssociatesTable	table	label	Disclosure of associates [table]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 d
			documentation	Schedule disclosing information related to associates.	
ifrs-full	DisclosureOfSignificantInvestmentsInSubsidiaries-Abstract		label	Disclosure of subsidiaries [abstract]	
ifrs-full	DisclosureOfSignificantInvestmentsInSubsidiariesExplanatory	text block	label	Disclosure of subsidiaries [text block]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 a
			documentation	The disclosure of subsidiaries. [Refer: Subsidiaries [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSignificantInvestmentsInSubsidiariesLineItems	line items	label	Disclosure of subsidiaries [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSignificantInvestmentsInSubsidiariesTable	table	label	Disclosure of subsidiaries [table]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 a
			documentation	Schedule disclosing information related to subsidiaries.	
ifrs-full	DisclosureOfSignificantJudgementsAndAssumptionsMadeInRelationToInterestsInOtherEntitiesExplanatory	text block	label	Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	Disclosure: IFRS 12.7
			documentation	The disclosure of significant judgements and assumptions made in relation to interests in other entities.	
ifrs-full	DisclosureOfSignificantJudgementsAndChangesInJudgementsMadeInApplyingIFRS17Explanatory	text block	label	Disclosure of significant judgements and changes in judgements made in applying IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.117
			documentation	The disclosure of the significant judgements and changes in judgements made in applying IFRS 17. Specifically, an entity shall disclose the inputs, assumptions and estimation techniques used.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsAbstract		label	Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsExplanatory	text block	label	Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	Disclosure: IFRS 13.93 d
			documentation	The disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of assets.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsLineItems	line items	label	Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsTable	table	label	Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	Disclosure: IFRS 13.93 d
			documentation	Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of assets.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityAbstract		label	Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityExplanatory	text block	label	Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	Disclosure: IFRS 13.93 d
			documentation	The disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityLineItems	line items	label	Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityTable	table	label	Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	Disclosure: IFRS 13.93 d
			documentation	Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of equity.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesAbstract		label	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesExplanatory	text block	label	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	Disclosure: IFRS 13.93 d
			documentation	The disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of liabilities.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesLineItems	line items	label	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesTable	table	label	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	Disclosure: IFRS 13.93 d
			documentation	Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of liabilities.	
ifrs-full	DisclosureOfSubordinatedLiabilitiesExplanatory	text block	label	Disclosure of subordinated liabilities [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of subordinated liabilities. [Refer: Subordinated liabilities]	
ifrs-full	DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory	text block	label	Disclosure of significant accounting policies [text block]	Disclosure: IAS 1.117 – Expiry date 2023-01-01
			documentation	The entire disclosure for significant accounting policies applied by the entity.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfTaxReceivablesAndPayablesExplanatory	text block	label	Disclosure of tax receivables and payables [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of tax receivables and payables.	
ifrs-full	DisclosureOfTemporaryDifferenceUnusedTaxLosses-AndUnusedTaxCredits-Abstract		label	Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]	
ifrs-full	DisclosureOfTemporaryDifferenceUnusedTaxLosses-AndUnusedTaxCreditsExplanatory	text block	label	Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	Disclosure: IAS 12.81 g
			documentation	The disclosure of types of temporary differences, unused tax losses and unused tax credits. [Refer: Unused tax credits [member]; Unused tax losses [member]; Temporary differences [member]]	
ifrs-full	DisclosureOfTemporaryDifferenceUnusedTaxLosses-AndUnusedTaxCreditsLineItems	line items	label	Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfTemporaryDifferenceUnusedTaxLosses-AndUnusedTaxCreditsTable	table	label	Disclosure of temporary difference, unused tax losses and unused tax credits [table]	Disclosure: IAS 12.81 g
			documentation	Schedule disclosing information related to temporary differences, unused tax losses and unused tax credits.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfTermsAnd-ConditionsOfSharebased-PaymentArrangement-Abstract		label	Disclosure of terms and conditions of share-based payment arrangement [abstract]	
ifrs-full	DisclosureOfTermsAnd-ConditionsOfSharebased-PaymentArrangementExplanatory	text block	label	Disclosure of terms and conditions of share-based payment arrangement [text block]	Disclosure: IFRS 2.45
			documentation	The disclosure of the general terms and conditions of share-based payment arrangements. [Refer: Share-based payment arrangements [member]]	
ifrs-full	DisclosureOfTermsAnd-ConditionsOfSharebased-PaymentArrangementLineItems	line items	label	Disclosure of terms and conditions of share-based payment arrangement [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfTermsAnd-ConditionsOfSharebased-PaymentArrangementTable	table	label	Disclosure of terms and conditions of share-based payment arrangement [table]	Disclosure: IFRS 2.45
			documentation	Schedule disclosing information related to terms and conditions of share-based payment arrangements.	
ifrs-full	DisclosureOfTradeAndOtherPayablesExplanatory	text block	label	Disclosure of trade and other payables [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of trade and other payables. [Refer: Trade and other payables]	
ifrs-full	DisclosureOfTradeAndOtherReceivablesExplanatory	text block	label	Disclosure of trade and other receivables [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of trade and other receivables. [Refer: Trade and other receivables]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfTradingIncomeExpenseExplanatory	text block	label	Disclosure of trading income (expense) [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of trading income (expense). [Refer: Trading income (expense)]	
ifrs-full	DisclosureOfTransaction-PriceAllocatedToRemainingPerformanceObligations-Abstract		label	Disclosure of transaction price allocated to remaining performance obligations [abstract]	
ifrs-full	DisclosureOfTransaction-PriceAllocatedToRemainingPerformanceObligationsExplanatory	text block	label	Disclosure of transaction price allocated to remaining performance obligations [text block]	Disclosure: IFRS 15.120 b (i)
			documentation	The disclosure of the transaction price allocated to the remaining performance obligations in contracts with customers.	
ifrs-full	DisclosureOfTransaction-PriceAllocatedToRemainingPerformanceObligationsLineItems	line items	label	Disclosure of transaction price allocated to remaining performance obligations [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfTransaction-PriceAllocatedToRemainingPerformanceObligationsTable	table	label	Disclosure of transaction price allocated to remaining performance obligations [table]	Disclosure: IFRS 15.120 b (i)
			documentation	Schedule disclosing information related to the transaction price allocated to the remaining performance obligations in contracts with customers.	
ifrs-full	DisclosureOfTransactions-BetweenRelatedParties-Abstract		label	Disclosure of transactions between related parties [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfTransactions-BetweenRelatedPartiesExplanatory	text block	label	Disclosure of transactions between related parties [text block]	Disclosure: IAS 24.18
			documentation	The disclosure of transactions between the entity and its related parties. [Refer: Related parties [member]]	
ifrs-full	DisclosureOfTransactions-BetweenRelatedPartiesLineItems	line items	label	Disclosure of transactions between related parties [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfTransactions-BetweenRelatedPartiesTable	table	label	Disclosure of transactions between related parties [table]	Disclosure: IAS 24.19
			documentation	Schedule disclosing information related to transactions between related parties.	
ifrs-full	DisclosureOfTransactions-RecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination-Abstract		label	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]	
ifrs-full	DisclosureOfTransactions-RecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinationExplanatory	text block	label	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block]	Disclosure: IFRS 3.B64 1
			documentation	The disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfTransactions-RecognisedSeparatelyFrom-AcquisitionOfAssetsAndAssumptionOfLiabilitiesIn-BusinessCombinationLineItems	line items	label	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfTransactions-RecognisedSeparatelyFrom-AcquisitionOfAssetsAndAssumptionOfLiabilitiesIn-BusinessCombinationTable	table	label	Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]	Disclosure: IFRS 3.B64 1
			documentation	Schedule disclosing information related to transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations.	
ifrs-full	DisclosureOfTransfersOfFinancialAssetsExplanatory	text block	label	Disclosure of transfers of financial assets [text block]	Disclosure: IFRS 7 – Transfers of financial assets
			documentation	The disclosure of transfers of financial assets. [Refer: Financial assets]	
ifrs-full	DisclosureOfTreasurySharesExplanatory	text block	label	Disclosure of treasury shares [text block]	Common practice: IAS 1.10 e
			documentation	The disclosure of treasury shares. [Refer: Treasury shares]	
ifrs-full	DisclosureOfTypesOfInsuranceContractsAbstract		label	Disclosure of types of insurance contracts [abstract]	
ifrs-full	DisclosureOfTypesOfInsuranceContractsExplanatory	text block	label	Disclosure of types of insurance contracts [text block]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	The disclosure of types of insurance contracts. [Refer: Types of insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfTypesOfInsuranceContractsLineItems	line items	label	Disclosure of types of insurance contracts [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfTypesOfInsuranceContractsTable	table	label	Disclosure of types of insurance contracts [table]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	Schedule disclosing information related to types of insurance contracts.	
ifrs-full	DisclosureOfUnconsolidatedStructuredEntities-Abstract		label	Disclosure of unconsolidated structured entities [abstract]	
ifrs-full	DisclosureOfUnconsolidatedStructuredEntitiesExplanatory	text block	label	Disclosure of unconsolidated structured entities [text block]	Disclosure: IFRS 12.B4 e
			documentation	The disclosure of unconsolidated structured entities. [Refer: Unconsolidated structured entities [member]]	
ifrs-full	DisclosureOfUnconsolidatedStructuredEntitiesLineItems	line items	label	Disclosure of unconsolidated structured entities [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfUnconsolidatedStructuredEntitiesTable	table	label	Disclosure of unconsolidated structured entities [table]	Disclosure: IFRS 12.B4 e
			documentation	Schedule disclosing information related to unconsolidated structured entities.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfVoluntary-ChangeInAccountingPolicyAbstract		label	Disclosure of voluntary change in accounting policy [abstract]	
ifrs-full	DisclosureOfVoluntary-ChangeInAccountingPolicyLineItems	line items	label	Disclosure of voluntary change in accounting policy [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfVoluntary-ChangeInAccountingPolicyTable	table	label	Disclosure of voluntary change in accounting policy [table]	Disclosure: IAS 8.29
			documentation	Schedule disclosing information related to a voluntary change in accounting policy.	
ifrs-full	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOn>ReturnsOnUnderlyingItemsAbstract		label	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]	
ifrs-full	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOn>ReturnsOnUnderlyingItemsExplanatory	text block	label	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block]	Disclosure: Effective 2023-01-01 IFRS 17.120
			documentation	The disclosure of the yield curve used to discount cash flows that do not vary based on the returns on underlying items, applying paragraph 36 of IFRS 17.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyingItemsLineItems	line items	label	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	DisclosureOfYieldCurveUsedToDiscountCashFlowsThatDoNotVaryBasedOnReturnsOnUnderlyingItemsTable	table	label	Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]	Disclosure: Effective 2023-01-01 IFRS 17.120
			documentation	Schedule disclosing information related to the yield curve used to discount cash flows that do not vary based on the returns on underlying items.	
ifrs-full	DisclosuresAboutOverlayApproachAbstract		label	Disclosures about overlay approach [abstract]	
ifrs-full	DisclosuresAboutTemporaryExemptionFromIFRS9Abstract		label	Disclosures about temporary exemption from IFRS 9 [abstract]	
ifrs-full	DisclosureThatRelatedPartyTransactionsWereMadeOnTermsEquivalentToThoseThatPrevailInArmsLengthTransactions	text	label	Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions	Disclosure: IAS 24.23
			documentation	The disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions, made only if such terms can be substantiated.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisclosureWhetherLoansPayableInDefaultRemediedOrTermsOfLoansPayableRenegotiatedBeforeAuthorisationForIssueOfFinancialStatements	text	label	Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	Disclosure: IFRS 7.18 c
			documentation	The explanation of whether a default on loans payable was remedied, or terms of the loans payable were renegotiated, before the financial statements were authorised for issue.	
ifrs-full	DiscontinuedOperationsMember	member	label	Discontinued operations [member]	Disclosure: IFRS 5 – Presentation and disclosure
			documentation	This member stands for a component of an entity that either has been disposed of or is classified as held for sale, and that: (a) represents a separate major line of business or geographical area of operations; (b) is part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations; or (c) is a subsidiary acquired exclusively with a view to resale. A component of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. [Refer: Subsidiaries [member]]	
ifrs-full	DiscountedCashFlow-Member	member	label	Discounted cash flow [member]	Example: IFRS 13.B11 a, Example: IFRS 13.IE63
			documentation	This member stands for a specific valuation technique consistent with the income approach that involves analysing future cash flow amounts through the application of present value techniques and inputs (for example, weighted average cost of capital, long-term revenue growth rate, long-term pre-tax operating margin, discount for lack of marketability, control premium). [Refer: Income approach [member]; Weighted average [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DiscountedUnguaranteedResidualValueOfAssets-SubjectToFinanceLease	X instant, debit	label	Discounted unguaranteed residual value of assets subject to finance lease	Disclosure: IFRS 16.94
			documentation	The amount of the discounted unguaranteed residual value of assets subject to finance leases. Unguaranteed residual value is the portion of the residual value of the underlying asset, the realisation of which by a lessor is not assured or is guaranteed solely by a party related to the lessor. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.	
ifrs-full	DiscountRateMeasurementInputMember	member	label	Discount rate, measurement input [member]	Common practice: IFRS 13.93 d
			documentation	This member stands for a discount rate used as a measurement input used in valuation techniques based on a present value calculation.	
ifrs-full	DiscountRateUsedInCurrentMeasurementOfFair-ValueLessCostsOfDisposal	X.XX instant	label	Discount rate used in current measurement of fair value less costs of disposal	Disclosure: IAS 36.130 f (iii)
			documentation	The discount rate used in the current measurement of fair value less costs of disposal.	
ifrs-full	DiscountRateUsedInPreviousMeasurementOfFair-ValueLessCostsOfDisposal	X.XX instant	label	Discount rate used in previous measurement of fair value less costs of disposal	Disclosure: IAS 36.130 f (iii)
			documentation	The discount rate used in the previous measurement of fair value less costs of disposal.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DiscountRateUsedToReflectTimeValueOfMoney-RegulatoryDeferralAccount-Balances	X.XX instant	label	Discount rate used to reflect time value of money, regulatory deferral account balances	Disclosure: IFRS 14.33 b
			documentation	The discount rate used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	DiscussionOfImpactThatInitialApplicationOfIFRSIsExpectedToHaveOnFinancial-Statements	text	label	Discussion of impact that initial application of new IFRS is expected to have on financial statements	Example: IAS 8.31 e (i)
			documentation	The discussion of the impact that the initial application of a new IFRS is expected to have on financial statements.	
ifrs-full	DisposalGroupsClassified-AsHeldForSaleMember	member	label	Disposal groups classified as held for sale [member]	Disclosure: IFRS 5 – Presentation and disclosure, Common practice: IFRS 5.38
			documentation	This member stands for groups of assets, which are to be disposed of together as a group in a single transaction, and the liabilities directly associated with those assets that will be transferred in the transaction.	
ifrs-full	DisposalOfMajorSubsidiaryMember	member	label	Disposal of major subsidiary [member]	Example: IAS 10.22 a
			documentation	This member stands for the disposal of a major subsidiary. [Refer: Subsidiaries [member]]	
ifrs-full	DisposalsAndRetirementsIntangibleAssetsAnd-Goodwill	(X) duration, credit	label	Disposals and retirements, intangible assets and goodwill	Common practice: IAS 38.118 e
			documentation	The decrease in intangible assets and goodwill resulting from disposals and retirements. [Refer: Intangible assets and goodwill]	
			negatedTotalLabel	Total disposals and retirements, intangible assets and goodwill	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisposalsAndRetirement-sIntangibleAssetsAndGoodwillAbstract		label	Disposals and retirements, intangible assets and goodwill [abstract]	
ifrs-full	DisposalsAndRetirement-sIntangibleAssetsOther-ThanGoodwill	(X) duration, credit	label	Disposals and retirements, intangible assets other than goodwill	Common practice: IAS 38.118 e
			documentation	The decrease in intangible assets other than goodwill resulting from disposals and retirements. [Refer: Intangible assets other than goodwill]	
			negatedTotalLabel	Total disposals and retirements, intangible assets other than goodwill	
ifrs-full	DisposalsAndRetirement-sIntangibleAssetsOther-ThanGoodwillAbstract		label	Disposals and retirements, intangible assets other than goodwill [abstract]	
ifrs-full	DisposalsAndRetirement-sPropertyPlantAndEquipment	(X) duration, credit	label	Disposals and retirements, property, plant and equipment	Common practice: IAS 16.73 e
			documentation	The decrease in property, plant and equipment resulting from disposals and retirements. [Refer: Property, plant and equipment]	
			negatedTotalLabel	Total disposals and retirements, property, plant and equipment	
ifrs-full	DisposalsAndRetirement-sPropertyPlantAndEquipmentAbstract		label	Disposals and retirements, property, plant and equipment [abstract]	
ifrs-full	DisposalsBiologicalAssets	(X) duration, credit	label	Disposals, biological assets	Disclosure: IAS 41.50 c
			documentation	The decrease in biological assets resulting from disposals. [Refer: Biological assets]	
			negatedLabel	Disposals, biological assets	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DisposalsIntangibleAssetsAndGoodwill	(X) duration, credit	label	Disposals, intangible assets and goodwill	Common practice: IAS 38.118 e (ii)
			documentation	The decrease in intangible assets and goodwill resulting from disposals. [Refer: Intangible assets and goodwill]	
			negatedLabel	Disposals, intangible assets and goodwill	
ifrs-full	DisposalsIntangibleAssetsOtherThanGoodwill	(X) duration, credit	label	Disposals, intangible assets other than goodwill	Disclosure: IAS 38.118 e (ii)
			documentation	The decrease in intangible assets other than goodwill resulting from disposals. [Refer: Intangible assets other than goodwill]	
			negatedLabel	Disposals, intangible assets other than goodwill	
ifrs-full	DisposalsInvestment-Property	(X) duration, credit	label	Disposals, investment property	Disclosure: IAS 40.76 c, Disclosure: IAS 40.79 d (iii)
			documentation	The decrease in investment property resulting from disposals. [Refer: Investment property]	
			negatedLabel	Disposals, investment property	
ifrs-full	DisposalsPropertyPlant-AndEquipment	(X) duration, credit	label	Disposals, property, plant and equipment	Disclosure: IAS 16.73 e (ii)
			documentation	The decrease in property, plant and equipment resulting from disposals. [Refer: Property, plant and equipment]	
			negatedLabel	Disposals, property, plant and equipment	
ifrs-full	DistributionAndAdministrativeExpense	X duration, debit	label	Distribution and administrative expense	Common practice: IAS 1.85
			documentation	The amount of expense relating to distribution costs and administrative expenses. [Refer: Administrative expenses; Distribution costs]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DistributionCosts	(X) duration, debit	label	Distribution costs	Example: IAS 1.103, Disclosure: IAS 1.99
			documentation	The amount of costs relating to the distribution of goods and services.	
			negatedLabel	Distribution costs	
ifrs-full	DividendPayables	X instant, credit	label	Dividend payables	Common practice: IAS 1.55
			documentation	The amount of dividends that the company has declared but not yet paid.	
ifrs-full	DividendsClassifiedAsExpense	X duration, debit	label	Dividends classified as expense	Example: IAS 32.40
			documentation	The amount of dividends classified as an expense.	
ifrs-full	DividendsPaid	(X) duration, debit	label	Dividends recognised as distributions to owners	Disclosure: IAS 1.107
			documentation	The amount of dividends recognised as distributions to owners.	
			negatedLabel	Dividends recognised as distributions to owners	
ifrs-full	DividendsPaidClassifiedAsFinancingActivities	(X) duration, credit	label	Dividends paid, classified as financing activities	Disclosure: IAS 7.31
			documentation	The cash outflow for dividends paid by the entity, classified as financing activities.	
			negatedTerseLabel	Dividends paid	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DividendsPaidClassifiedAs-OperatingActivities	(X) duration, credit	label	Dividends paid, classified as operating activities	Disclosure: IAS 7.31
			documentation	The cash outflow for dividends paid by the entity, classified as operating activities.	
			negatedTerseLabel	Dividends paid	
ifrs-full	DividendsPaidOrdinaryShares	X duration, debit	label	Dividends paid, ordinary shares	Disclosure: IAS 34.16 A f
			documentation	The amount of dividends paid by the entity on ordinary shares. [Refer: Ordinary shares [member]]	
ifrs-full	DividendsPaidOrdinarySharesPerShare	X.XX duration	label	Dividends paid, ordinary shares per share	Disclosure: IAS 34.16 A f
			documentation	The amount of dividends paid per ordinary share.	
ifrs-full	DividendsPaidOtherShares	X duration, debit	label	Dividends paid, other shares	Disclosure: IAS 34.16 A f
			documentation	The amount of dividends paid by the entity on shares other than ordinary shares. [Refer: Ordinary shares [member]]	
ifrs-full	DividendsPaidOtherSharesPerShare	X.XX duration	label	Dividends paid, other shares per share	Disclosure: IAS 34.16 A f
			documentation	The amount of dividends paid per other share.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DividendsPaidToEquityHoldersOfParentClassifiedAsFinancingActivities	X duration, credit	label	Dividends paid to equity holders of parent, classified as financing activities	Common practice: IAS 7.17
			documentation	The cash outflow for dividends paid to equity holders of the parent, classified as financing activities.	
ifrs-full	DividendsPaidToNoncontrollingInterests	X duration, credit	label	Dividends paid to non-controlling interests	Disclosure: IFRS 12.B10 a
			documentation	The amount of dividends paid to non-controlling interests. [Refer: Non-controlling interests]	
ifrs-full	DividendsPaidToNoncontrollingInterestsClassified-AsFinancingActivities	X duration, credit	label	Dividends paid to non-controlling interests, classified as financing activities	Common practice: IAS 7.17
			documentation	The cash outflow for dividends paid to non-controlling interests, classified as financing activities. [Refer: Non-controlling interests; Dividends paid to non-controlling interests]	
ifrs-full	DividendsPayable	X instant, credit	label	Dividends payable, non-cash assets distributions	Disclosure: IFRIC 17.16 a
			documentation	The amount of dividends payable by means of the distribution of non-cash assets to owners.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssue-ButNotRecognisedAsDistributionToOwners	X duration	label	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	Disclosure: IAS 10.13, Disclosure: IAS 1.137 a
			documentation	The amount of dividends proposed or declared after the reporting period but before financial statements are authorised for issue. Such dividends are not recognised as a liability at the end of the reporting period because no obligation exists at that time.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssue-ButNotRecognisedAsDistributionToOwnersPerShare	X.XX duration	label	Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	Disclosure: IAS 1.137 a
			documentation	The amount, per share, of dividends proposed or declared before financial statements were authorised for issue but not recognised as distribution to owners.	
ifrs-full	DividendsReceived	X duration, debit	label	Dividends received	Disclosure: IFRS 12.B12 a
			documentation	The amount of dividends received.	
ifrs-full	DividendsReceivedClassifiedAsInvestingActivities	X duration, debit	label	Dividends received, classified as investing activities	Disclosure: IAS 7.31
			documentation	The cash inflow from dividends received, classified as investing activities. [Refer: Dividends received]	
			terseLabel	Dividends received	
ifrs-full	DividendsReceivedClassifiedAsOperatingActivities	X duration, debit	label	Dividends received, classified as operating activities	Disclosure: IAS 7.31
			documentation	The cash inflow from dividends received, classified as operating activities. [Refer: Dividends received]	
			terseLabel	Dividends received	
ifrs-full	DividendsReceivedFromAssociatesClassifiedAsInvestingActivities	X duration, debit	label	Dividends received from associates, classified as investing activities	Common practice: IAS 7.16
			documentation	The cash inflow representing dividends received from associates, classified as investing activities. [Refer: Associates [member]; Dividends received]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DividendsReceivedFromInvestmentsAccountedForUsingEquityMethodClassifiedAsInvestingActivities	X duration, debit	label	Dividends received from investments accounted for using equity method, classified as investing activities	Common practice: IAS 7.16
			documentation	The cash inflow representing dividends received from investments that are accounted for using the equity method, classified as investing activities. [Refer: Investments accounted for using equity method; Dividends received]	
ifrs-full	DividendsReceivedFromJointVenturesClassifiedAsInvestingActivities	X duration, debit	label	Dividends received from joint ventures, classified as investing activities	Common practice: IAS 7.16
			documentation	The cash inflow representing dividends received from joint ventures, classified as investing activities. [Refer: Joint ventures [member]; Dividends received]	
ifrs-full	DividendsRecognisedAsDistributionsToNoncontrollingInterests	X duration, debit	label	Dividends recognised as distributions to non-controlling interests	Common practice: IAS 1.106 d
			documentation	The amount of dividends recognised as distributions to non-controlling interests. [Refer: Non-controlling interests]	
ifrs-full	DividendsRecognisedAsDistributionsToOwnersOfParent	X duration, debit	label	Dividends recognised as distributions to owners of parent	Common practice: IAS 1.106 d
			documentation	The amount of dividends recognised as distributions to owners of the parent. [Refer: Parent [member]]	
ifrs-full	DividendsRecognisedAsDistributionsToOwnersOfParentRelatingToCurrentYear	X duration, debit	label	Dividends recognised as distributions to owners of parent, relating to current year	Common practice: IAS 1.106 d
			documentation	The amount of dividends relating to the current year, recognised as distributions to owners of the parent. [Refer: Parent [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DividendsRecognisedAs-DistributionsToOwnersOf-ParentRelatingToPriorYears	X duration, debit	label	Dividends recognised as distributions to owners of parent, relating to prior years	Common practice: IAS 1.106 d
			documentation	The amount of dividends relating to prior years, recognised as distributions to owners of the parent. [Refer: Parent [member]]	
ifrs-full	DividendsRecognisedAs-DistributionsToOwnersPerShare	X.XX duration	label	Dividends recognised as distributions to owners per share	Disclosure: IAS 1.107
			documentation	The amount, per share, of dividends recognised as distributions to owners.	
ifrs-full	DividendsRecognisedForInvestmentsInEquityInstrumentsDesignatedAs-MeasuredAtFairValueThroughOtherComprehensiveIncomeDerecognised-DuringPeriod	X duration, credit	label	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period	Disclosure: IFRS 7.11 A d
			documentation	The amount of dividends related to investments in equity instruments that the entity has designated at fair value through other comprehensive income, derecognised during the reporting period. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]]	
ifrs-full	DividendsRecognisedForInvestmentsInEquityInstrumentsDesignatedAs-MeasuredAtFairValueThroughOtherComprehensiveIncomeHeldAtEndOfReportingPeriod	X duration, credit	label	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period	Disclosure: IFRS 7.11 A d
			documentation	The amount of dividends related to investments in equity instruments that the entity has designated at fair value through other comprehensive income, held at the end of the reporting period. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	DomicileOfEntity	text	label	Domicile of entity	Disclosure: IAS 1.138 a
			documentation	The country of domicile of the entity. [Refer: Country of domicile [member]]	
ifrs-full	DonationsAndSubsidiesExpense	X duration, debit	label	Donations and subsidies expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from donations and subsidies.	
ifrs-full	EarningsLossPerInstrument-ParticipatingEquityInstrumentsOtherThanOrdinarySharesAbstract		label	Earnings (loss) per instrument, participating equity instruments other than ordinary shares [abstract]	
ifrs-full	EarningsPerShareAbstract		label	Earnings per share [abstract]	
ifrs-full	EarningsPerShareExplanatory	text block	label	Earnings per share [text block]	Disclosure: IAS 33.66
			documentation	The disclosure of earnings per share.	
ifrs-full	EarningsPerShareLineItems	line items	label	Earnings per share [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	
ifrs-full	EarningsPerShareTable	table	label	Earnings per share [table]	Disclosure: IAS 33.66
			documentation	Schedule disclosing information related to earnings per share.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EffectiveDateOfRevaluationRightofuseAssets	text	label	Effective date of revaluation, right-of-use assets	Disclosure: IFRS 16.57
			documentation	The effective date of the revaluation for right-of-use assets stated at revalued amounts. [Refer: Right-of-use assets]	
ifrs-full	EffectiveDatesOfRevaluationIntangibleAssetsOtherThanGoodwill	text	label	Effective dates of revaluation, intangible assets other than goodwill	Disclosure: IAS 38.124 a (i)
			documentation	The effective dates of revaluation for classes of intangible assets other than goodwill stated at revalued amounts. [Refer: Intangible assets other than goodwill]	
ifrs-full	EffectiveDatesOfRevaluationPropertyPlantAndEquipment	text	label	Effective dates of revaluation, property, plant and equipment	Disclosure: IAS 16.77 a
			documentation	The effective dates of the revaluation for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]	
ifrs-full	EffectiveInterestRateDeterminedOnDateOfReclassificationOfFinancialAssets-FirstApplicationOfIFRS9	X.XX instant	label	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	Disclosure: IFRS 7.42 N a
			documentation	The effective interest rate determined on the date that the entity reclassifies its financial assets out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EffectiveInterestRateDeterminedOnDateOfReclassificationOfFinancialLiabilities-FirstApplicationOfIFRS9	X.XX instant	label	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	Disclosure: IFRS 7.42 N a
			documentation	The effective interest rate determined on the date that the entity reclassifies its financial liabilities out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities]	
ifrs-full	EffectiveInterestRateOfFinancialAssetsReclassified-OutOfAvailableforsaleFinancialAssets	X.XX instant	label	Effective interest rate of financial assets reclassified out of available-for-sale financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A f
			documentation	The effective interest rate of financial assets reclassified out of the available-for-sale measurement category. [Refer: Financial assets]	
ifrs-full	EffectiveInterestRateOfFinancialAssetsReclassified-OutOfFinancialAssetsAt-FairValueThroughProfit-OrLoss	X.XX instant	label	Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A f
			documentation	The effective interest rate of financial assets reclassified out of the fair value through profit or loss measurement category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	EffectOfAdjustmentsMade-WhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncomeExpensesBetweenProfitOrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeaturesAxis	axis	label	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]	Disclosure: Effective 2023-01-01 IFRS 17.113 b
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EffectOfAdjustmentsMade-WhenEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncomeExpensesBetweenProfitOrLossAndOtherComprehensiveIncomeForContractsWithDirectParticipationFeatures-Member	member	label	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]	Disclosure: Effective 2023-01-01 IFRS 17.113 b
			documentation	This member stands for the effect of the adjustments for financial statement line items affected by the change of the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features; Insurance finance income (expenses)]	
ifrs-full	EffectOfAssetCeiling-Member	member	label	Effect of asset ceiling [member]	Disclosure: IAS 19.140 a (iii)
			documentation	This member stands for the effect of asset ceiling in a defined benefit plan. Asset ceiling is the present value of any economic benefits available in the form of refunds from the defined benefit plan or reductions in future contributions to the defined benefit plan. [Refer: Defined benefit plans [member]]	
ifrs-full	EffectOfExchangeRate-ChangesOnCashAndCash-Equivalents	X duration, debit	label	Effect of exchange rate changes on cash and cash equivalents	Disclosure: IAS 7.25, Disclosure: IAS 7.28
			documentation	The effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency. [Refer: Cash and cash equivalents]	
ifrs-full	EffectOfExchangeRate-ChangesOnCashAndCash-EquivalentsAbstract		label	Effect of exchange rate changes on cash and cash equivalents [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EffectOfOverlayApproach-ReclassificationAxis	axis	label	Effect of overlay approach reclassification [axis]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39Le
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	EffectOfOverlayApproach-ReclassificationMember	member	label	Effect of overlay approach reclassification [member]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39Le
			documentation	This member stands for the effect of the overlay approach reclassification.	
ifrs-full	EffectOfTransitionToIFRSs-Member	member	label	Effect of transition to IFRSs [member]	Disclosure: IFRS 1.24
			documentation	This member stands for the financial effect of the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	EffectOnAdjustmentToContractualServiceMarginOf-ChoiceNotToAdjustContractualServiceMarginFor-SomeChangesInFulfilment-CashFlowsForContracts-WithDirectParticipation-Features	X duration, credit	label	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	Disclosure: Effective 2023-01-01 IFRS 17.112
			documentation	The amount of the effect on the adjustment to the contractual service margin in the current period of a choice not to adjust the contractual service margin for some changes in the fulfilment cash flows of contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]	
ifrs-full	EightYearsBeforeReportingYearMember	member	label	Eight years before reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for a year that ended eight years before the end of the reporting year.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ElectricityDistribution-Member	member	label	Electricity distribution [member]	Example: IFRS 14.33, Example: IFRS 14.IE2
			documentation	This member stands for an entity's activity related to distribution of electricity.	
ifrs-full	EliminationOfIntersegmentAmountsMember	member	label	Elimination of intersegment amounts [member]	Example: IFRS 8.28, Example: IFRS 8.IG4
			documentation	This member stands for the elimination of intersegment amounts in the reconciliations of total segment amounts to amounts recognised in the entity's financial statements.	
ifrs-full	EmployeeBenefitsExpense	X duration, debit	label	Employee benefits expense	Example: IAS 1.102, Disclosure: IAS 1.104, Disclosure: IAS 1.99
			documentation	The expense of all forms of consideration given by an entity in exchange for a service rendered by employees or for the termination of employment.	
			commentaryGuidance	Use this line item to tag employee benefits expenses including expenses from share-based payment transactions with employees (or when expenses from share-based payment transactions with employees are zero). Do NOT use this line item to tag employee benefits expenses excluding expenses from share-based payment transactions with employees.	
			totalLabel	Total employee benefits expense	
			negatedLabel	Employee benefits expense	
ifrs-full	EmployeeContributions	X duration, credit	label	Employee contributions	Disclosure: IAS 26.35 b (ii)
			documentation	The amount of employee contributions to retirement benefit plans.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EmployerContributions	X duration, credit	label	Employer contributions	Disclosure: IAS 26.35 b (i)
			documentation	The amount of employer contributions to retirement benefit plans.	
ifrs-full	EnergyExpense	X duration, debit	label	Energy expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from the consumption of energy.	
ifrs-full	EnergyTransmissionCharges	X duration, debit	label	Energy transmission charges	Common practice: IAS 1.112 c
			documentation	The amount of charges related to transmission of energy.	
ifrs-full	EnteringIntoSignificant-CommitmentsOrContingent-LiabilitiesMember	member	label	Entering into significant commitments or contingent liabilities [member]	Example: IAS 10.22 i
			documentation	This member stands for entering into significant commitments or contingent liabilities. [Refer: Contingent liabilities [member]]	
ifrs-full	EntitysOwnEquityInstru-mentsMember	member [default]	label	Entity's own equity instruments [member]	Disclosure: IFRS 13.93
			documentation	This member stands for equity instruments issued by the entity. It also represents the standard value for the 'Classes of entity's own equity instruments' axis if no other member is used.	
ifrs-full	EntitysTotalForAssoci-atesMember	member [default]	label	Entity's total for associates [member]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 d, Disclosure: Expiry date 2023-01-01 IFRS 4.39 J, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	This member stands for the standard value for the 'Associates' axis if no other member is used.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EntitysTotalForBusiness-CombinationsMember	member [default]	label	Entity's total for business combinations [member]	Disclosure: IFRS 3.B64, Disclosure: IFRS 3.B67
			documentation	This member stands for the standard value for the 'Business combinations' axis if no other member is used.	
ifrs-full	EntitysTotalForCashgeneratingUnitsMember	member [default]	label	Entity's total for cash-generating units [member]	Disclosure: IAS 36.134, Disclosure: IAS 36.135
			documentation	This member stands for the standard value for the 'Cash-generating units' axis if no other member is used.	
ifrs-full	EntitysTotalForConsolidatedStructuredEntitiesMember	member [default]	label	Entity's total for consolidated structured entities [member]	Disclosure: IFRS 12 – Nature of the risks associated with an entity's interests in consolidated structured entities
			documentation	This member stands for the standard value for the 'Consolidated structured entities' axis if no other member is used.	
ifrs-full	EntitysTotalForExternal-CreditGradesMember	member [default]	label	Entity's total for external credit grades [member]	Disclosure: Expiry date 2023-01-01 IFRS 4.39G a, Example: IFRS 7.35M, Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: IFRS 7.IG20C, Example: Expiry date 2023-01-01 IFRS 7.IG24 a
			documentation	This member stands for the standard value for the 'External credit grades' axis if no other member is used.	
ifrs-full	EntitysTotalForImpairmentOfFinancialAssetsMember	member [default]	label	Entity's total for impairment of financial assets [member]	Disclosure: Expiry date 2023-01-01 IFRS 7.37
			documentation	This member stands for the standard value for the 'Impairment of financial assets' axis if no other member is used.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EntitysTotalForIndividual-AssetsOrCashgeneratingUnitsMember	member [default]	label	Entity's total for individual assets or cash-generating units [member]	Disclosure: IAS 36.130
			documentation	This member stands for the standard value for the 'Individual assets or cash-generating units' axis if no other member is used.	
ifrs-full	EntitysTotalForInternal-CreditGradesMember	member [default]	label	Entity's total for internal credit grades [member]	Disclosure: Expiry date 2023-01-01 IFRS 4.39G a, Example: IFRS 7.35M, Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: IFRS 7.IG20C, Example: Expiry date 2023-01-01 IFRS 7.IG25 b
			documentation	This member stands for the standard value for the 'Internal credit grades' axis if no other member is used.	
ifrs-full	EntitysTotalForJointOperationsMember	member [default]	label	Entity's total for joint operations [member]	Disclosure: IFRS 12.B4 c
			documentation	This member stands for the standard value for the 'Joint operations' axis if no other member is used.	
ifrs-full	EntitysTotalForJointVenturesMember	member [default]	label	Entity's total for joint ventures [member]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 b, Disclosure: Expiry date 2023-01-01 IFRS 4.39 J, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	This member stands for the standard value for the 'Joint ventures' axis if no other member is used.	
ifrs-full	EntitysTotalForProbabilityOfDefaultMember	member [default]	label	Entity's total for probability of default [member]	Example: IFRS 7.35M, Example: IFRS 7.IG20C
			documentation	This member stands for the standard value for the 'Probability of default' axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EntitysTotalForRelatedPartiesMember	member [default]	label	Entity's total for related parties [member]	Disclosure: IAS 24.19
			documentation	This member stands for the standard value for the 'Categories of related parties' axis if no other member is used.	
ifrs-full	EntitysTotalForSegmentConsolidationItemsMember	member [default]	label	Entity's total for segment consolidation items [member]	Disclosure: IFRS 8.28
			documentation	This member stands for the standard value for the 'Segment consolidation items' axis if no other member is used.	
ifrs-full	EntitysTotalForSubsidiariesMember	member [default]	label	Entity's total for subsidiaries [member]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 a
			documentation	This member stands for the standard value for the 'Subsidiaries' axis if no other member is used.	
ifrs-full	EntitysTotalForUnconsolidatedStructuredEntitiesMember	member [default]	label	Entity's total for unconsolidated structured entities [member]	Disclosure: IFRS 12.B4 e
			documentation	This member stands for the standard value for the 'Unconsolidated structured entities' axis if no other member is used.	
ifrs-full	EntitysTotalForUnconsolidatedSubsidiariesMember	member [default]	label	Entity's total for unconsolidated subsidiaries [member]	Disclosure: IFRS 12.19B
			documentation	This member stands for the standard value for the 'Unconsolidated subsidiaries' axis if no other member is used.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	Equity	X instant, credit	label	Equity	Disclosure: IAS 1.55, Disclosure: IAS 1.78 e, Disclosure: IFRS 1.24 a, Disclosure: IFRS 1.32 a (i), Disclosure: IFRS 13.93 a, Disclosure: IFRS 13.93 b, Disclosure: IFRS 13.93 e
			documentation	The amount of residual interest in the assets of the entity after deducting all its liabilities.	
			totalLabel	Total equity	
			periodStartLabel	Equity at beginning of period	
			periodEndLabel	Equity at end of period	
ifrs-full	EquityAbstract		label	Equity [abstract]	
ifrs-full	EquityAndLiabilities	X instant, credit	label	Equity and liabilities	Disclosure: IAS 1.55
			documentation	The amount of the entity's equity and liabilities. [Refer: Equity; Liabilities]	
			totalLabel	Total equity and liabilities	
ifrs-full	EquityAndLiabilities-Abstract		label	Equity and liabilities [abstract]	
ifrs-full	EquityAttributableToOwnersOfParent	X instant, credit	label	Equity attributable to owners of parent	Disclosure: IAS 1.54 r
			documentation	The amount of equity attributable to the owners of the parent. This specifically excludes non-controlling interest.	
			totalLabel	Total equity attributable to owners of parent	
ifrs-full	EquityAttributableToOwnersOfParentMember	member	label	Equity attributable to owners of parent [member]	Disclosure: IAS 1.106
			documentation	This member stands for equity attributable to the owners of the parent.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EquityInstrumentsAmount-ContributedToFairValueOf-PlanAssets	X instant, debit	label	Equity instruments, amount contributed to fair value of plan assets	Example: IAS 19.142 b
			documentation	The amount instruments representing equity (rather than debt) contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	
ifrs-full	EquityInstrumentsHeld	X instant, debit	label	Equity instruments held	Common practice: IAS 1.55
			documentation	The amount of instruments held by the entity that provide evidence of a residual interest in the assets of another entity after deducting all of its liabilities.	
ifrs-full	EquityInstrumentsPercentageContributedToFairValueOfPlanAssets	X.XX instant	label	Equity instruments, percentage contributed to fair value of plan assets	Common practice: IAS 19.142 b
			documentation	The percentage equity instruments contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Equity instruments, amount contributed to fair value of plan assets]	
ifrs-full	EquityInterestsOfAcquirer	X instant, credit	label	Equity interests of acquirer	Disclosure: IFRS 3.B64 f (iv)
			documentation	The fair value, at the acquisition date, of equity interests of the acquirer transferred as consideration in a business combination. [Refer: Business combinations [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EquityInvestmentsMember	member	label	Equity investments [member]	Example: IFRS 7.6, Example: IFRS 7.IG40B
			documentation	This member stands for investments in equity instruments.	
ifrs-full	EquityLiabilitiesAndRegulatoryDeferralAccount-CreditBalances	X instant, credit	label	Equity, liabilities and regulatory deferral account credit balances	Disclosure: IFRS 14.21
			documentation	The amount of equity, liabilities and regulatory deferral account credit balances. [Refer: Equity; Liabilities; Regulatory deferral account credit balances]	
ifrs-full	EquityMember	member	label	Equity [member]	Disclosure: IAS 1.106
			documentation	This member stands for the residual interest in the assets of the entity after deducting all its liabilities. It also represents the standard value for the 'Components of equity' axis if no other member is used.	
ifrs-full	EquityPriceRiskMember	member	label	Equity price risk [member]	Example: IFRS 7.40 a, Example: IFRS 7.IG32
			documentation	This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in equity prices. [Refer: Financial instruments, class [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EquityReclassifiedIntoFinancialLiabilities	X duration	label	Equity reclassified into financial liabilities	Disclosure: IAS 1.80 A
			documentation	The amount of equity reclassified into financial liabilities. [Refer: Equity; Financial liabilities]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EstimatedCashFlowsOfFinancialAssetsReclassified-OutOfAvailableforsaleFinancialAssets	X duration, debit	label	Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A f
			documentation	The estimated cash flows of financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale]	
ifrs-full	EstimatedCashFlowsOfFinancialAssetsReclassified-OutOfFinancialAssetsAt-FairValueThroughProfit-OrLoss	X duration, debit	label	Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A f
			documentation	The estimated cash flows of financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	EstimatedFinancialEffect-ContingentLiabilitiesInBusinessCombination	X instant, credit	label	Estimated financial effect, contingent liabilities in business combination	Disclosure: IFRS 3.B64 j (i)
			documentation	The amount of the estimated financial effect of contingent liabilities in a business combination that were not recognised because their fair value cannot be measured reliably. [Refer: Contingent liabilities [member]]	
ifrs-full	EstimatedFinancialEffectOf-ContingentAssets	X instant, debit	label	Estimated financial effect of contingent assets	Disclosure: IAS 37.89
			documentation	The amount of the estimated financial effect of possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EstimatedFinancialEffectOf-ContingentLiabilities	X instant, credit	label	Estimated financial effect of contingent liabilities	Disclosure: IAS 37.86 a
			documentation	The amount of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]	
ifrs-full	EstimateOfBenefitPaymentsExpectedToBePaidFrom-DefinedBenefitPlan	X duration, credit	label	Estimate of benefit payments expected to be paid from defined benefit plan	Example: IAS 19.147 c
			documentation	The estimate of the amounts expected to be paid from defined benefit plan in future. [Refer: Defined benefit plans [member]; Maturity [axis]]	
ifrs-full	EstimateOfContributionsExpectedToBePaidToPlan	X duration, credit	label	Estimate of contributions expected to be paid to plan for next annual reporting period	Disclosure: IAS 19.147 b, Disclosure: IAS 19.148 d (iii)
			documentation	The estimate of the expected contributions to be made to a defined benefit plan for the next annual reporting period. [Refer: Defined benefit plans [member]]	
ifrs-full	EstimateOfUndiscounted-ClaimsThatAriseFromContractsWithinScopeOfIFRS17	X instant, credit	label	Estimate of undiscounted claims that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	The estimate of the undiscounted amount of the claims that arise from contracts within the scope of IFRS 17.	
ifrs-full	EstimatesOfPresentValueOfFutureCash-FlowsMember	member	label	Estimates of present value of future cash flows [member]	Disclosure: Effective 2023-01-01 IFRS 17.100 c (i), Disclosure: Effective 2023-01-01 IFRS 17.101 a
			documentation	This member stands for the estimates of the present value of the future cash flows related to insurance contracts. [Refer: Insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EstimatesOfPresentValueOfFutureCashInflowsMember	member	label	Estimates of present value of future cash inflows [member]	Disclosure: Effective 2023-01-01 IFRS 17.107 b
			documentation	This member stands for the estimates of the present value of future cash flows inflows related to insurance contracts. [Refer: Insurance contracts [member]]	
ifrs-full	EstimatesOfPresentValueOfFutureCashOutflowsInflowsThatAriseFromContractsWithinScopeOfIFRS17ThatAreLiabilities	X instant, credit	label	Estimates of present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	Disclosure: Effective 2023-01-01 IFRS 17.132 b (ii)
			documentation	The amount of the estimates of the present value of future cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities.	
ifrs-full	EstimatesOfPresentValueOfFutureCashOutflowsMember	member	label	Estimates of present value of future cash outflows [member]	Disclosure: Effective 2023-01-01 IFRS 17.107 a
			documentation	This member stands for the estimates of the present value of future cash flows outflows related to insurance contracts. [Refer: Insurance contracts [member]]	
ifrs-full	EstimatesOfPresentValueOfFutureCashOutflowsOtherThanInsuranceAcquisitionCashFlowsMember	member	label	Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	Disclosure: Effective 2023-01-01 IFRS 17.107 a
			documentation	This member stands for the estimates of the present value of future cash outflows other than the insurance acquisition cash flows. [Refer: Estimates of present value of insurance acquisition cash flows [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	EstimatesOfPresentValueOfInsuranceAcquisitionCashFlowsMember	member	label	Estimates of present value of insurance acquisition cash flows [member]	Disclosure: Effective 2023-01-01 IFRS 17.107 a
			documentation	This member stands for the estimates of the present value of the insurance acquisition cash flows. Insurance acquisition cash flows are cash flows arising from the costs of selling, underwriting and starting a group of insurance contracts (issued or expected to be issued) that are directly attributable to the portfolio of insurance contracts to which the group belongs. Such cash flows include cash flows that are not directly attributable to individual contracts or groups of insurance contracts within the portfolio.	
ifrs-full	EventsOfReclassificationOfFinancialAssetsAxis	axis	label	Events of reclassification of financial assets [axis]	Disclosure: IFRS 7.12B
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	EventsOfReclassificationOfFinancialAssetsMember	member [default]	label	Events of reclassification of financial assets [member]	Disclosure: IFRS 7.12B
			documentation	This member stands for the events of reclassification of financial assets. It also represents the standard value for the 'Events of reclassification of financial assets' axis if no other member is used. [Refer: Financial assets]	
ifrs-full	ExchangeDifferencesOnTranslationAbstract		label	Exchange differences on translation [abstract]	
ifrs-full	ExciseTaxPayables	X instant, credit	label	Excise tax payables	Common practice: IAS 1.78
			documentation	The amount of payables related to excise tax.	
ifrs-full	ExercisePriceOfOutstandingShareOptions2019	X.XX instant	label	Exercise price of outstanding share options	Disclosure: IFRS 2.45 d
			documentation	The exercise price of outstanding share options.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExercisePriceShareOptions-Granted2019	X.XX duration	label	Exercise price, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The exercise price of share options granted.	
ifrs-full	ExpectedCashOutflowOn-RedemptionOrRepurchaseOfPuttableFinancialInstruments	X duration, credit	label	Expected cash outflow on redemption or repurchase of puttable financial instruments	Disclosure: IAS 1.136 A c
			documentation	The expected cash outflow on the redemption or repurchase of puttable financial instruments classified as equity. [Refer: Liquidity risk [member]; Financial instruments, class [member]]	
ifrs-full	ExpectedCreditLossesCollectivelyAssessedMember	member	label	Expected credit losses collectively assessed [member]	Example: IFRS 7.35H, Example: IFRS 7.35I, Example: IFRS 7.IG20B
			documentation	This member stands for expected credit losses that are collectively assessed. [Refer: Method of assessment of expected credit losses [member]]	
ifrs-full	ExpectedCreditLossesIndividuallyAssessedMember	member	label	Expected credit losses individually assessed [member]	Example: IFRS 7.35H, Example: IFRS 7.35I, Example: IFRS 7.IG20B
			documentation	This member stands for expected credit losses that are individually assessed. [Refer: Method of assessment of expected credit losses [member]]	
ifrs-full	ExpectedCreditLossRate	X.XX instant	label	Expected credit loss rate	Example: IFRS 7.35 N, Example: IFRS 7.IG20D
			documentation	The rate of expected credit losses, calculated as percentage of the gross carrying amount. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.	
ifrs-full	ExpectedDividendAsPercentageShareOptions-Granted	X.XX duration	label	Expected dividend as percentage, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The percentage of an expected dividend used to calculate the fair value of share options granted.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExpectedDividendShareOptionsGranted	X duration	label	Expected dividend, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The amount of an expected dividend used to calculate the fair value of share options granted.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExpectedReimbursement-ContingentLiabilitiesInBusinessCombination	X instant, debit	label	Expected reimbursement, contingent liabilities in business combination	Disclosure: IFRS 3.B64 j, Disclosure: IFRS 3.B67 c
			documentation	The amount expected to be reimbursed by another party on expenditures to settle contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	ExpectedReimbursementOtherProvisions	X instant, debit	label	Expected reimbursement, other provisions	Disclosure: IAS 37.85 c
			documentation	The amount expected to be reimbursed by another party on expenditures to settle other provisions. [Refer: Other provisions]	
ifrs-full	ExpenseArisingFromExplorationForAndEvaluationOfMineralResources	X duration, debit	label	Expense arising from exploration for and evaluation of mineral resources	Disclosure: IFRS 6.24 b
			documentation	The amount of expense arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.	
ifrs-full	ExpenseArisingFromInsuranceContracts	X duration, debit	label	Expense arising from insurance contracts	Disclosure: Expiry date 2023-01-01 IFRS 4.37 b
			documentation	The amount of expense arising from insurance contracts. [Refer: Types of insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExpenseByNature	X duration, debit	label	Expenses, by nature	Disclosure: IAS 1.99
			documentation	The amount of expenses aggregated according to their nature (for example, depreciation, purchases of materials, transport costs, employee benefits and advertising costs), and not reallocated among functions within the entity.	
			totalLabel	Total expenses, by nature	
ifrs-full	ExpenseByNatureAbstract		label	Expenses by nature [abstract]	
ifrs-full	ExpenseDueToUnwindingOfDiscountOnProvisions	X duration, debit	label	Expense arising from passage of time on other provisions	Common practice: IAS 1.112 c
			documentation	The amount of expense recognised due to the unwinding of the discount on provisions other than provisions from employee benefits, resulting from the effect of the passage of time. [Refer: Other provisions]	
ifrs-full	ExpenseForPolicyholder-ClaimsAndBenefitsWithout-ReductionForReinsuranceHeld	X duration, debit	label	Expense for policyholder claims and benefits, without reduction for reinsurance held	Example: Expiry date 2023-01-01 IAS 1.85, Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG24 c
			documentation	The amount of expense for policyholder claims and benefits, without any reduction for reinsurance held.	
ifrs-full	ExpenseFromCashsettled-SharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets	X duration, debit	label	Expense from cash-settled share-based payment transactions	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from cash-settled share-based payment transactions in which the goods or services received did not qualify for recognition as assets. [Refer: Expense from share-based payment transactions]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExpenseFromContinuingInvolvementInDerecognised-FinancialAssets	X duration, debit	label	Expense from continuing involvement in derecognised financial assets	Disclosure: IFRS 7.42G b
			documentation	The amount of expense recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]	
ifrs-full	ExpenseFromContinuingInvolvementInDerecognised-FinancialAssetsCumulativelyRecognised	X instant, debit	label	Expense from continuing involvement in derecognised financial assets cumulatively recognised	Disclosure: IFRS 7.42G b
			documentation	The amount of cumulative expense recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Expense from continuing involvement in derecognised financial assets; Derivatives [member]]	
ifrs-full	ExpenseFromEquitysettled-SharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets	X duration, debit	label	Expense from equity-settled share-based payment transactions	Disclosure: IFRS 2.51 a
			documentation	The amount of expense arising from equity-settled share-based payment transactions in which the goods or services received did not qualify for recognition as assets. [Refer: Expense from share-based payment transactions]	
ifrs-full	ExpenseFromSharebased-PaymentTransactionsAlternativeAbstract		label	Expense from share-based payment transactions, alternative [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExpenseFromSharebased-PaymentTransaction-sInWhichGoodsOrService-sReceivedDidNotQualify-ForRecognitionAsAssets	X duration, debit	label	Expense from share-based payment transactions	Disclosure: IFRS 2.51 a
			documentation	The amount of expense arising from share-based payment transactions in which the goods or services received did not qualify for recognition as assets.	
			totalLabel	Total expense from share-based payment transactions	
ifrs-full	ExpenseFromSharebased-PaymentTransaction-sInWhichGoodsOrService-sReceivedDidNotQualify-ForRecognitionAsAssets-Abstract		label	Expense from share-based payment transactions [abstract]	
ifrs-full	ExpenseFromSharebased-PaymentTransactionsWith-Employees	X duration, debit	label	Expense from share-based payment transactions with employees	Common practice: IAS 1.112 c
			documentation	The amount of expense from share-based payment transactions with employees. [Refer: Expense from share-based payment transactions]	
ifrs-full	ExpenseFromSharebased-PaymentTransactionsWith-PartiesOtherThanEmployees	X duration, debit	label	Expense from share-based payment transactions with parties other than employees	Common practice: IAS 1.112 c
			documentation	The amount of expense from share-based payment transactions with parties other than employees. [Refer: Expense from share-based payment transactions]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExpenseIncomeIncludedInProfitOrLossLiabilities-UnderInsuranceContracts-AndReinsuranceContract-Issued	X duration, credit	label	Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG37 d
			documentation	The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from expense or income included in profit or loss. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	
ifrs-full	ExpenseOfRestructuringActivities	X duration, debit	label	Expense of restructuring activities	Disclosure: IAS 1.98 b
			documentation	The amount of expense relating to restructuring. Restructuring is a programme that is planned and controlled by management and materially changes either the scope of a business undertaken by an entity or the manner in which that business is conducted. Such programmes include: (a) the sale or termination of a line of business; (b) closure of business locations in a country or region or the relocation of activities from one country or region to another; (c) changes in management structure; and (d) fundamental reorganisations that have a material effect on the nature and focus of the entity's operations.	
ifrs-full	ExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransaction	X duration, debit	label	Expense recognised during period for bad and doubtful debts for related party transaction	Disclosure: IAS 24.18 d
			documentation	The amount of expense recognised during the period in respect of bad or doubtful debts due from related parties. [Refer: Related parties [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExpenseRelatingToLeasesOfLowvalueAssetsForWhichRecognitionExemptionHasBeenUsed	X duration, debit	label	Expense relating to leases of low-value assets for which recognition exemption has been used	Disclosure: IFRS 16.53 d
			documentation	The amount of the expense relating to leases of low-value assets accounted for applying paragraph 6 of IFRS 16. This expense shall not include the expense relating to short-term leases of low-value assets.	
ifrs-full	ExpenseRelatingToShort-termLeasesForWhichRecognitionExemptionHas-BeenUsed	X duration, debit	label	Expense relating to short-term leases for which recognition exemption has been used	Disclosure: IFRS 16.53 c
			documentation	The amount of the expense relating to short-term leases accounted for applying paragraph 6 of IFRS 16. This expense need not include the expense relating to leases with a lease term of one month or less. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.	
ifrs-full	ExpenseRelatingToVariableLeasePaymentsNotIncludedInMeasurementOfLeaseLiabilities	X duration, debit	label	Expense relating to variable lease payments not included in measurement of lease liabilities	Disclosure: IFRS 16.53 e
			documentation	The amount of the expense relating to variable lease payments not included in the measurement of lease liabilities. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time. [Refer: Lease liabilities]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExpensesArisingFromReinsuranceHeld	X duration, debit	label	Expenses arising from reinsurance held	Example: Expiry date 2023-01-01 IAS 1.85, Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG24 d
			documentation	The amount of expenses relating to reinsurance contracts held.	
ifrs-full	ExpensesFromAllocationOfPremiumsPaidToReinsurer	(X) duration, debit	label	Expenses from allocation of premiums paid to reinsurer	Disclosure: Effective 2023-01-01 IFRS 17.86
			documentation	The amount of expenses from an allocation of the premiums paid to the reinsurer. [Refer: Reinsurance contracts held [member]]	
			negatedLabel	Expenses from allocation of premiums paid to reinsurer	
ifrs-full	ExpensesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssets-RecognisedInOtherComprehensiveIncome	X duration, debit	label	Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A e
			documentation	The amount of expenses recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]	
ifrs-full	ExpensesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss	X duration, debit	label	Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A e
			documentation	The amount of expenses recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationHowService-ConcessionArrangement-HasBeenClassified	text	label	Explanation of how service concession arrangement has been classified	Disclosure: SIC 29.6 e
			documentation	The explanation of how a service concession arrangement has been classified. [Refer: Service concession arrangements [member]]	
ifrs-full	ExplanationOfAccounting-PoliciesAndMethodsOf-ComputationFollowedInInterimFinancialStatements	text block	label	Description of accounting policies and methods of computation followed in interim financial statements [text block]	Disclosure: IAS 34.16 A a
			documentation	The disclosure of a statement that the same accounting policies and methods of computation are followed in the interim financial statements as compared with the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the changes.	
ifrs-full	ExplanationOfAdjustments-BetweenDenominatorsUsed-ToCalculateBasicAndDilutedEarningsPerShare	text	label	Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	Disclosure: IAS 33.70 b
			documentation	The reconciliation of the denominators used in calculating basic and diluted earnings per share to each other.	
ifrs-full	ExplanationOfAdjustmentsThatWouldBeNecessary-ToAchieveFairPresentation	text	label	Explanation of adjustments that would be necessary to achieve fair presentation	Disclosure: IAS 1.23 b
			documentation	The explanation of the adjustments to items in the financial statements that management has concluded would be necessary to achieve a fair presentation in circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the Conceptual Framework, but the relevant regulatory framework prohibits departure from the requirement.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfAmountOfAnyGainRecognisedAndLineItemInStatementOfComprehensiveIncomeInWhichGainIsRecognisedInBargainPurchase	text	label	Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	Disclosure: IFRS 3.B64 n (i)
			documentation	The description of the line item in the statement of comprehensive income in which a gain in a bargain purchase transaction is recognised. [Refer: Gain recognised in bargain purchase transaction]	
ifrs-full	ExplanationOfAmountReclassifiedBetweenProfitOrLossAndOtherComprehensiveIncomeApplyingOverlayApproach	text	label	Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L d
			documentation	The explanation of the amount reclassified between profit or loss and other comprehensive income when applying the overlay approach, in a way that enables users of financial statements to understand how that amount is derived.	
ifrs-full	ExplanationOfAnyChangesInRangeOfOutcomesUndiscountedAndReasonsForThoseChangesForContingentConsideration	text	label	Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration	Disclosure: IFRS 3.B67 b (ii)
			documentation	The explanation of any changes in the range of undiscounted outcomes and the reasons for those changes for contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]	
ifrs-full	ExplanationOfAnyChangesInRecognisedAmountsOfContingentConsideration	text	label	Explanation of any changes in recognised amounts of contingent consideration	Disclosure: IFRS 3.B67 b (i)
			documentation	The explanation of any changes in recognised amounts of contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfAssetsAcquiredByWayOfGovernment-GrantAndInitiallyRecognisedAtFairValue	text	label	Explanation of assets acquired by way of government grant and initially recognised at fair value	Disclosure: IAS 38.122 c (iii)
			documentation	The explanation of whether assets acquired by way of government grants and initially recognised at fair value are measured after recognition under the cost model or the revaluation model. [Refer: At fair value [member]; Government [member]; Government grants]	
ifrs-full	ExplanationOfAssumption-AboutFutureWithSignificantRiskOfResultingInMaterial-Adjustments	text	label	Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	Disclosure: IAS 1.125, Disclosure: IFRIC 14.10
			documentation	The explanation of major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment.	
ifrs-full	ExplanationOfAssumptionsToMeasureInsuranceAssetsAndLiabilities	text	label	Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	Disclosure: Expiry date 2023-01-01 IFRS 4.37 c
			documentation	The explanation of the process used to determine assumptions that have the greatest effect on the measurement of recognised assets, liabilities, income and expense arising from insurance contracts.	
ifrs-full	ExplanationOfBasisOfPreparationOfUnadjustedComparativeInformation	text	label	Explanation of basis of preparation of unadjusted comparative information	Disclosure: IAS 16.80 A, Disclosure: IAS 27.18I, Disclosure: IAS 38.130I, Disclosure: IFRS 10.C6B, Disclosure: IFRS 11.C13B, Disclosure: Effective 2023-01-01 IFRS 17.C27
			documentation	The explanation of the basis used for the preparation of unadjusted comparative information in the financial statements.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfBodyOfAuthorisation	text	label	Explanation of body of authorisation	Disclosure: IAS 10.17
			documentation	The explanation of who authorised the financial statements for issue.	
ifrs-full	ExplanationOfChangeInActivitiesThatPermittedInsurerToReassessWhetherItsActivitiesArePredominantlyConnectedWithInsurance	text	label	Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	Disclosure: Expiry date 2023-01-01 IFRS 4.39C c (iii)
			documentation	The detailed explanation of the change in activities that permitted an insurer to reassess whether its activities are predominantly connected with insurance.	
ifrs-full	ExplanationOfChangeInActivitiesThatResultedInInsurerNoLongerQualifyingToApplyTemporaryExemptionFromIFRS9	text	label	Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	Disclosure: Expiry date 2023-01-01 IFRS 4.39D c
			documentation	The detailed explanation of the change in activities that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.	
ifrs-full	ExplanationOfChangeInBusinessModelForManagingFinancialAssets	text	label	Explanation of change in business model for managing financial assets	Disclosure: IFRS 7.12B b
			documentation	The explanation of the change in the entity's business model for managing financial assets. [Refer: Financial assets]	
ifrs-full	ExplanationOfChangeInNameOfReportingEntityOrOtherMeansOfIdentificationFromEndOfPrecedingReportingPeriod	text	label	Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	Disclosure: IAS 1.51 a
			documentation	The explanation of the change in either the name of the reporting entity or any other means of identification from the end of the preceding reporting period.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfChangesIn-ApplicableTaxRatesToPreviousAccountingPeriod	text	label	Explanation of changes in applicable tax rates to previous accounting period	Disclosure: IAS 12.81 d
			documentation	The explanation of the changes in the entity's applicable income tax rate(s) compared to the previous accounting period.	
ifrs-full	ExplanationOfChangesIn-DescriptionOfRetirement-BenefitPlan	text	label	Explanation of changes in description of retirement benefit plan	Disclosure: IAS 26.36 g
			documentation	The explanation of the changes in the description of the retirement benefit plan during the period covered by the report.	
ifrs-full	ExplanationOfContractual-ObligationsToPurchaseConstructOrDevelopInvestment-PropertyOrForRepairsMaintenanceOrEnhancements	text	label	Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	Disclosure: IAS 40.75 h
			documentation	The explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements. [Refer: Investment property]	
ifrs-full	ExplanationOfCreditRisk-ManagementPracticesAnd-HowTheyRelateToRecognitionAndMeasurementOfExpectedCreditLossesExplanatory	text block	label	Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	Disclosure: IFRS 7.35F
			documentation	The explanation of the credit risk management practices and how they relate to the recognition and measurement of expected credit losses.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfDeparture-FromIFRS	text	label	Explanation of departure from IFRS	Disclosure: IAS 1.20 b, Disclosure: IAS 1.20 c
			documentation	The explanation of the entity's departure from an IFRS, disclosing that it has complied with applicable IFRSs except that it has departed from a particular requirement to achieve a fair presentation. This includes the disclosure of the title of the IFRS from which the entity has departed, the nature of the departure (including the treatment that the IFRS would require), the reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the Conceptual Framework, and the treatment adopted. [Refer: IFRSs [member]]	
ifrs-full	ExplanationOfDesignatedFinancialAssetsThatAreHeldOutsideLegalEntityThatIssuesContractsWithinScopeOfIFRS4	text	label	Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L c
			documentation	The explanation of any designated financial assets that are held outside the legal entity that issues contracts within the scope of IFRS 4.	
ifrs-full	ExplanationOfDetailsOfAnyInvestmentInEmployer	text	label	Explanation of details of any investment in employer	Disclosure: IAS 26.35 a (iv)
			documentation	The explanation of the details of any investment in the employer that a retirement benefit plan has.	
ifrs-full	ExplanationOfDetailsOfGuaranteesGivenOrReceivedOfOutstandingBalances-ForRelatedPartyTransaction	text	label	Explanation of details of guarantees given or received of outstanding balances for related party transaction	Disclosure: IAS 24.18 b (ii)
			documentation	The explanation of the details of guarantees given or received for outstanding balances for related party transactions. [Refer: Guarantees [member]; Related parties [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfDetailsOfInvestmentExceedingEitherFivePerCentOfNetAssetsAvailableForBenefitsOrFivePerCentOfAnyClassOrTypeOfSecurity	text	label	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	Disclosure: IAS 26.35 a (iii)
			documentation	The explanation of the details of a single investment exceeding either 5 % of the assets of a retirement benefit plan less its liabilities other than the actuarial present value of promised retirement benefits, or 5 % of any class or type of security.	
ifrs-full	ExplanationOfDifferenceBetweenOperatingLeaseCommitmentsDisclosedApplyingIAS17AndLeaseLiabilitiesRecognisedAtDateOfInitialApplicationOfIFRS16Explanatory	text block	label	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]	Disclosure: IFRS 16.C12 b
			documentation	The explanation of the difference between: (a) operating lease commitments disclosed applying IAS 17 at the end of the annual reporting period immediately preceding the date of initial application of IFRS 16, discounted using the incremental borrowing rate at the date of initial application; and (b) lease liabilities recognised in the statement of financial position at the date of initial application of IFRS 16. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment.	
ifrs-full	ExplanationOfDirect-MeasurementOfFairValueOfGoodsOrServicesReceived	text	label	Explanation of direct measurement of fair value of goods or services received	Disclosure: IFRS 2.48
			documentation	The explanation of how the fair value of goods or services received was determined if it was measured directly (for example, whether fair value was measured at a market price for those goods or services).	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfDisposalOfInvestmentPropertyCarried-AtCostOrInAccordance-WithIFRS16WithinFair-ValueModel	text	label	Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model	Disclosure: IAS 40.78 d (i)
			documentation	The explanation of the fact that the entity has disposed of investment property not carried at fair value when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	
ifrs-full	ExplanationOfEffectOf-ChangeForBiologicalAsset-ForWhichFairValueBe-comesReliablyMeasurable	text	label	Explanation of effect of change for biological asset for which fair value becomes reliably measurable	Disclosure: IAS 41.56 c
			documentation	The explanation of the effect of changing to fair value measurement for biological assets previously measured at their cost less any accumulated depreciation and impairment losses but for which fair value becomes reliably measurable. [Refer: Biological assets; Impairment loss]	
ifrs-full	ExplanationOfEffectOf-ChangesInAssumptionsTo-MeasureInsuranceAssetsAndInsuranceLiabilities	text	label	Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	Disclosure: Expiry date 2023-01-01 IFRS 4.37 d
			documentation	The explanation of the effect of changes in assumptions to measure insurance assets and insurance liabilities, showing separately the effect of each change that has a material effect on the financial statements.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfEffectOf-ChangesInCompositionOfEntityDuringInterimPeriod	text	label	Explanation of effect of changes in composition of entity during interim period	Disclosure: IAS 34.16 A i
			documentation	The explanation of the effect of changes in the composition of the entity during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings and discontinued operations. [Refer: Business combinations [member]; Discontinued operations [member]; Subsidiaries [member]]	
ifrs-full	ExplanationOfEffectOf-ChangesInPlanToSellNon-currentAssetOrDisposal-GroupHeldForSaleOnResultsOfOperationsForCurrentPeriod	text	label	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	Disclosure: IFRS 5.42
			documentation	The explanation of the effect of the decision to change the plan to sell non-current assets or disposal groups on the results of operations for the current period. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	
ifrs-full	ExplanationOfEffectOf-ChangesInPlanToSellNon-currentAssetOrDisposal-GroupHeldForSaleOnResultsOfOperationsForPrior-Period	text	label	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	Disclosure: IFRS 5.42
			documentation	The explanation of the effect of the decision to change the plan to sell non-current assets or disposal groups on the results of operations for prior periods presented. [Refer: Non-current assets or disposal groups classified as held for sale]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfEffectOf-SharebasedPaymentsOnFinancialPositions	text block	label	Explanation of effect of share-based payments on entity's financial position [text block]	Disclosure: IFRS 2.50
			documentation	The explanation that enables users of financial statements to understand the effect of share-based payment transactions on the entity's financial position.	
ifrs-full	ExplanationOfEffectOf-SharebasedPaymentsOn-ProfitOrLoss	text block	label	Explanation of effect of share-based payments on entity's profit or loss [text block]	Disclosure: IFRS 2.50
			documentation	The explanation that enables users of financial statements to understand the effect of share-based payment transactions on the entity's profit (loss).	
ifrs-full	ExplanationOfEffectOfTransitionOnReportedCashFlows	text	label	Explanation of effect of transition on reported cash flows	Disclosure: IFRS 1.23, Disclosure: IFRS 1.25
			documentation	The explanation of material adjustments to the statement of cash flows resulting from the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	ExplanationOfEffectOfTransitionOnReportedFinancial-Performance	text	label	Explanation of effect of transition on reported financial performance	Disclosure: IFRS 1.23
			documentation	The explanation of how the transition from previous GAAP to IFRSs affected the entity's reported financial performance. [Refer: Previous GAAP [member]; IFRSs [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfEffectOfTransitionOnReportedFinancialPosition	text	label	Explanation of effect of transition on reported financial position	Disclosure: IFRS 1.23
			documentation	The explanation of how the transition from previous GAAP to IFRSs affected the entity's reported financial position. [Refer: Previous GAAP [member]; IFRSs [member]]	
ifrs-full	ExplanationOfEffectThatTimingOfSatisfactionOfPerformanceObligationsAndTypicalTimingOfPaymentHaveOnContractAssetsAndContractLiabilitiesExplanatory	text block	label	Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	Disclosure: IFRS 15.117
			documentation	The explanation of the effect that the timing of satisfaction of performance obligations and the typical timing of payment have on the contract assets and the contract liabilities. [Refer: Performance obligations [member]; Contract assets; Contract liabilities]	
ifrs-full	ExplanationOfEstimatedFinancialEffectContingentLiabilitiesInBusinessCombination	text	label	Explanation of estimated financial effect, contingent liabilities in business combination	Disclosure: IFRS 3.B64 j (i)
			documentation	The explanation of the estimated financial effect for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	ExplanationOfEstimatedFinancialEffectOfContingentAssets	text	label	Explanation of estimated financial effect of contingent assets	Disclosure: IAS 37.89
			documentation	The explanation of the estimated financial effect of possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfFactAndBasisForPreparationOfFinancialStatementsWhenNot-GoingConcernBasis	text	label	Explanation of fact and basis for preparation of financial statements when not going concern basis	Disclosure: IAS 1.25
			documentation	The explanation of the fact that the entity has not prepared financial statements on a going concern basis and an explanation of the basis on which financial statements were prepared.	
ifrs-full	ExplanationOfFactorsIn-ReachingDecisionThatProvisionOfSupportToPreviouslyUnconsolidated-StructuredEntityResultedIn-ObtainingControl	text	label	Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	Disclosure: IFRS 12.16
			documentation	The explanation of the relevant factors in reaching the decision by a parent or any of its subsidiaries to provide, without having a contractual obligation to do so, financial or other support to a previously unconsolidated structured entity that resulted in the entity controlling the structured entity. [Refer: Subsidiaries [member]; Unconsolidated structured entities [member]]	
ifrs-full	ExplanationOfFactsAndCircumstancesIndicatingRare-SituationForReclassificationOutOfFinancialAssets-AtFairValueThroughProfit-OrLoss	text	label	Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A c
			documentation	The explanation of facts and circumstances indicating a rare situation for the reclassification of financial assets that are no longer held for the purpose of selling or repurchasing in the near term out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss; Reclassification out of financial assets at fair value through profit or loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfFactsAndCircumstancesOfSaleOrReclassificationAndExpectedDisposalMannerAndTiming	text	label	Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	Disclosure: IFRS 5.41 b
			documentation	The explanation of the facts and circumstances of the sale or leading to the expected disposal, and the manner and timing of that disposal, when a non-current asset or disposal group has been either classified as held for sale or sold.	
ifrs-full	ExplanationOfFactThatAggregateCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesAllocatedToRecoverableAmountsIsSignificant	text	label	Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant	Disclosure: IAS 36.135
			documentation	The explanation of the fact that the aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to the cash-generating unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives. [Refer: Carrying amount [member]; Cash-generating units [member]; Intangible assets other than goodwill]	
ifrs-full	ExplanationOfFactThatCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesIsNotSignificant	text	label	Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	Disclosure: IAS 36.135
			documentation	The explanation of the fact that the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a unit (group of units) across multiple cash-generating units (groups of units) is not significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives. [Refer: Carrying amount [member]; Cash-generating units [member]; Intangible assets other than goodwill]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfFactThatEntitysOwnersOrOthersHavePowerToAmendFinancialStatementsAfterIssue	text	label	Explanation of fact that entity's owners or others have power to amend financial statements after issue	Disclosure: IAS 10.17
			documentation	The explanation of the fact that the entity's owners or others have the power to amend financial statements after issue.	
ifrs-full	ExplanationOfFactThatFinancialInstrumentsWhoseFairValuePreviouslyCouldNotBeReliablyMeasuredAreDerecognised	text	label	Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	Disclosure: Expiry date 2023-01-01 IFRS 7.30 e
			documentation	The explanation of the fact that financial instruments whose fair value previously could not be reliably measured are derecognised. [Refer: Financial instruments, class [member]]	
ifrs-full	ExplanationOfFactThatFinancialStatementsAndCorrespondingFiguresForPreviousPeriodsHaveBeenRestatedForChangesInGeneralPurchasingPowerOfFunctionalCurrency	text	label	Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	Disclosure: IAS 29.39 a
			documentation	The explanation of the fact that financial statements and the corresponding figures for previous periods have been restated for changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period in hyperinflationary reporting.	
ifrs-full	ExplanationOfFactThatFinancialStatementsForPreviousPeriodsNotPresented	text	label	Explanation of fact that financial statements for previous periods not presented	Disclosure: IFRS 1.28
			documentation	The explanation, in the entity's first IFRS financial statements, of the fact that the entity did not present financial statements for previous periods.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfFactThatMaximumAmountOfPaymentForContingentConsiderationArrangementsAndIndemnificationAssetsIsUnlimited	text	label	Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	Disclosure: IFRS 3.B64 g (iii)
			documentation	The explanation of the fact that the maximum amount of the payment for contingent consideration arrangements and indemnification assets is unlimited.	
ifrs-full	ExplanationOfFactThatSharesHaveNoParValue	text	label	Explanation of fact that shares have no par value	Disclosure: IAS 1.79 a (iii)
			documentation	The explanation of the fact that shares have no par value. [Refer: Par value per share]	
ifrs-full	ExplanationOfFinancialEffectOfAdjustmentsRelatedToBusinessCombinations	text	label	Explanation of financial effect of adjustments related to business combinations	Disclosure: IFRS 3.61
			documentation	The explanation of the financial effects of the adjustments recognised in the current reporting period that relate to business combinations that occurred in the period or previous reporting periods. [Refer: Business combinations [member]]	
ifrs-full	ExplanationOfFinancialEffectOfContingentLiabilities	text	label	Explanation of estimated financial effect of contingent liabilities	Disclosure: IAS 37.86 a
			documentation	The explanation of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]	
ifrs-full	ExplanationOfFinancialEffectOfDepartureFromIFRS	text	label	Explanation of financial effect of departure from IFRS	Disclosure: IAS 1.20 d
			documentation	The explanation of the financial effect of the departure from IFRS on items in the financial statements that would have been reported when complying with the requirement.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfFinancialEffectOfNonadjustingEvent-AfterReportingPeriod	text block	label	Explanation of financial effect of non-adjusting event after reporting period [text block]	Disclosure: IAS 10.21 b
			documentation	The explanation of either an estimate of the financial effect of a non-adjusting event after the reporting period or a statement that such an estimate cannot be made.	
ifrs-full	ExplanationOfGainOrLossesThatRelatesToIdentifiableAssetsAcquiredOrLiabilitiesAssumedInBusinessCombination	text	label	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	Disclosure: IFRS 3.B67 e
			documentation	The explanation of the gain or loss that both relates to identifiable assets acquired or liabilities assumed in a business combination and is of such size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements. [Refer: Business combinations [member]]	
ifrs-full	ExplanationOfGainsLossesRecognisedWhenControlInSubsidiaryIsLost	text	label	Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost	Disclosure: IFRS 12.19 b
			documentation	The description of the line item(s) in profit or loss in which the gain (loss) is recognised (if not presented separately) when control of a subsidiary is lost. [Refer: Subsidiaries [member]]	
ifrs-full	ExplanationOfHedgeIneffectivenessResultingFromSourcesThatEmergedInHedgingRelationship	text	label	Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship	Disclosure: IFRS 7.23E
			documentation	The explanation of hedge ineffectiveness resulting from sources that emerged in the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfHowAndWhyEntityHadAndCeasedToHaveFunctional-CurrencyForWhichReliable-GeneralPriceIndexIsNotAvailableAndNoExchangeabilityWithStableForeign-CurrencyExists	text	label	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	Disclosure: IFRS 1.31C
			documentation	The explanation when the entity has a functional currency that was, or is, the currency of a hyperinflationary economy, of how and why the entity had, and ceased to have, a functional currency for which the reliable general price index is not available and no exchangeability with stable foreign currency exists.	
ifrs-full	ExplanationOfHowEntityDeterminedMeasurementOfInsuranceContractsAt-TransitionDate	text	label	Explanation of how entity determined measurement of insurance contracts at transition date	Disclosure: Effective 2023-01-01 IFRS 17.115
			documentation	The explanation of how an entity determined the measurement of insurance contracts at the transition date. [Refer: Insurance contracts [member]]	
ifrs-full	ExplanationOfHowRate-RegulatorIsRelated	text	label	Explanation of how rate regulator is related	Disclosure: IFRS 14.30 b
			documentation	The explanation of how the rate regulator is related to the entity. [Refer: Description of identity of rate regulator(s)]	
ifrs-full	ExplanationOfHowSignificantChangesInGrossCarryingAmountOfFinancialInstrumentsContributedTo-ChangesInLossAllowance	text	label	Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	Disclosure: IFRS 7.351
			documentation	The explanation of how significant changes in the gross carrying amount of financial instruments contributed to changes in the loss allowance.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfHowTiming-OfSatisfactionOfPerformanceObligationsRelatesTo-TypicalTimingOfPayment	text	label	Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment	Disclosure: IFRS 15.117
			documentation	The explanation of how the timing of satisfaction of performance obligations relates to the typical timing of payment. [Refer: Performance obligations [member]]	
ifrs-full	ExplanationOfImpairment-LossRecognisedOrReversedByClassOfAssetsAnd-ByReportableSegment	text block	label	Disclosure of impairment loss recognised or reversed for cash-generating unit [text block]	Disclosure: IAS 36.130 d (ii)
			documentation	The disclosure of an impairment loss recognised or reversed for a cash-generating unit. [Refer: Impairment loss; Reversal of impairment loss]	
ifrs-full	ExplanationOfIndependent-ValuerUsedForRevaluation-PropertyPlantAndEquipment	text	label	Explanation of involvement of independent valuer in revaluation, property, plant and equipment	Disclosure: IAS 16.77 b
			documentation	The explanation of whether an independent valuer was involved for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]	
ifrs-full	ExplanationOfInitialApplicationOfImpairmentRequirementsForFinancialInstrumentsExplanatory	text block	label	Explanation of initial application of impairment requirements for financial instruments [text block]	Disclosure: IFRS 7.42P
			documentation	The explanation of the initial application of the impairment requirements for financial instruments.	
ifrs-full	ExplanationOfInputsAssumptionsAndEstimation-TechniquesUsedToApply-ImpairmentRequirementsExplanatory	text block	label	Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]	Disclosure: IFRS 7.35G
			documentation	The explanation of the inputs, assumptions and estimation techniques used to apply the impairment requirements for financial instruments.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfInsuranceFinanceIncomeExpenses	text	label	Explanation of insurance finance income (expenses)	Disclosure: Effective 2023-01-01 IFRS 17.110
			documentation	The explanation of the total amount of insurance finance income (expenses) in the reporting period. [Refer: Insurance finance income (expenses)]	
ifrs-full	ExplanationOfInterestRevenueReportedNetOfInterestExpense	text	label	Explanation of interest income reported net of interest expense	Disclosure: IFRS 8.23
			documentation	The explanation that the entity has reported a segment's interest revenue net of its interest expense. [Refer: Interest expense]	
ifrs-full	ExplanationOfInvesting-AndFinancingTransactions-NotRequireUseOfCashOrCashEquivalents	text	label	Explanation of investing and financing transactions not requiring use of cash or cash equivalents	Disclosure: IAS 7.43
			documentation	The explanation of the relevant information about investing and financing transactions that do not require the use of cash or cash equivalents.	
ifrs-full	ExplanationOfInvolvementOfIndependentValuerInRevaluationRightofuseAssets	text	label	Explanation of involvement of independent valuer in revaluation, right-of-use assets	Disclosure: IFRS 16.57
			documentation	The explanation of whether an independent valuer was involved for right-of-use assets stated at revalued amounts. [Refer: Right-of-use assets]	
ifrs-full	ExplanationOfIssuancesRepurchasesAndRepaymentsOfDebtAndEquitySecurities	text	label	Explanation of issues, repurchases and repayments of debt and equity securities	Disclosure: IAS 34.16 A e
			documentation	The explanation of the issues, repurchases and repayments of debt and equity securities.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfMainClassesOfAssetsAffectedByImpairmentLossesOrReversalsOfImpairmentLosses	text	label	Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	Disclosure: IAS 36.131 a
			documentation	The explanation of the main classes of assets affected by impairment losses or reversals of impairment losses. [Refer: Impairment loss]	
ifrs-full	ExplanationOfMainEventsAndCircumstancesThatLedToRecognitionOfImpairmentLossesAndReversalsOfImpairmentLosses	text	label	Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	Disclosure: IAS 36.130 a, Disclosure: IAS 36.131 b
			documentation	The explanation of the main events and circumstances that led to the recognition of impairment losses and reversals of impairment losses. [Refer: Impairment loss]	
ifrs-full	ExplanationOfManagementJudgementsInApplyingEntitysAccountingPoliciesWithSignificantEffectOnRecognisedAmounts	text	label	Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	Disclosure: IAS 1.122
			documentation	The explanation of judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.	
ifrs-full	ExplanationOfMaterialEventsSubsequentToEndOfInterimPeriodThatHaveNotBeenReflected	text	label	Explanation of events after interim period that have not been reflected	Disclosure: IAS 34.16 A h
			documentation	The explanation of events after the interim period that have not been reflected in the financial statements for the interim period.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfMeasurementBasesForFinancialInstrumentsUsedInPreparingFinancialStatementsExplanatory	text block	label	Explanation of measurement bases for financial instruments used in preparing financial statements [text block]	Example: Effective 2023-01-01 IFRS 7.21
			documentation	The explanation of the measurement basis (or bases) for financial instruments used in preparing the financial statements.	
ifrs-full	ExplanationOfMeasurementBasesUsedInPreparingFinancialStatements	text block	label	Explanation of measurement bases used in preparing financial statements [text block]	Disclosure: IAS 1.117 a – Expiry date 2023-01-01
			documentation	The explanation of the measurement basis (or bases) used in preparing the financial statements.	
ifrs-full	ExplanationOfMethodMainParametersAndAssumptionsUnderlyingInformationProvidedSensitivityAnalysisOtherThanSpecifiedInParagraph128aOfIFRS17Explanatory	text block	label	Explanation of method, main parameters and assumptions underlying information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.129 a
			documentation	The explanation of the method, the main parameters and assumptions underlying the information provided for a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.	
ifrs-full	ExplanationOfMethodsUsedToDetermineInsuranceFinanceIncomeExpensesRecognisedInProfitOrLoss	text	label	Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss	Disclosure: Effective 2023-01-01 IFRS 17.118
			documentation	The explanation of the methods used to determine the insurance finance income (expenses) recognised in profit or loss. [Refer: Insurance finance income (expenses)]	
ifrs-full	ExplanationOfModificationsModifiedSharebasedPaymentArrangements	text	label	Explanation of modifications, modified share-based payment arrangements	Disclosure: IFRS 2.47 c (i)
			documentation	The explanation of the modifications for share-based payment arrangements. [Refer: Share-based payment arrangements [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfNatureAndAdjustmentsToAmountsPreviouslyPresentedInDiscontinuedOperations	text	label	Explanation of nature and adjustments to amounts previously presented in discontinued operations	Disclosure: IFRS 5.35
			documentation	The explanation of the nature and amount of adjustments in the current period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period. These adjustments may arise in such circumstances as: (a) the resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser; (b) the resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations retained by the seller; and (c) the settlement of employee benefit plan obligations, provided that the settlement is directly related to the disposal transaction. [Refer: Discontinued operations [member]]	
ifrs-full	ExplanationOfNatureAndAmountOfChangesInEstimatesOfAmountsReportedInPriorInterimPeriodsOrPriorFinancialYears	text	label	Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	Disclosure: IAS 34.16 A d
			documentation	The explanation of the nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year or changes in estimates of amounts reported in prior financial years, disclosed in the entity's interim financial report.	
ifrs-full	ExplanationOfNatureAndAmountOfItemsAffectingAssetsLiabilitiesEquityNetIncomeOrCashFlowsThatAreUnusualBecauseOfTheirNatureSizeOrIncidence	text	label	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	Disclosure: IAS 34.16 A c
			documentation	The explanation of the nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfNatureAndAmountOfSignificantTransactions	text	label	Explanation of nature and amount of significant transactions	Disclosure: IAS 24.26 b (i)
			documentation	The explanation of the nature and amount of individually significant transactions with a government that has control, joint control or significant influence over the reporting entity and entities under control, joint control or significant influence of that government.	
ifrs-full	ExplanationOfNatureAndExtentOfObligationsToAcquireOrBuildItemsOfPropertyPlantAndEquipment	text	label	Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	Disclosure: SIC 29.6 c (iii)
			documentation	The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to acquire or build items of property, plant and equipment in service concession arrangements. [Refer: Service concession arrangements [member]; Property, plant and equipment]	
ifrs-full	ExplanationOfNatureAndExtentOfObligationsToDeliverOrRightsToReceiveSpecifiedAssetsAtEndOfConcessionPeriod	text	label	Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	Disclosure: SIC 29.6 c (iv)
			documentation	The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to deliver or rights to receive specified assets at the end of the concession period in service concession arrangements. [Refer: Service concession arrangements [member]]	
ifrs-full	ExplanationOfNatureAndExtentOfObligationsToProvideOrRightsToExpectProvisionOfServices	text	label	Explanation of nature and extent of obligations to provide or rights to expect provision of services	Disclosure: SIC 29.6 c (ii)
			documentation	The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to provide, or rights to expect provision of, services in service concession arrangements. [Refer: Service concession arrangements [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfNatureAndExtentOfOtherRightsAndObligations	text	label	Explanation of nature and extent of other rights and obligations	Disclosure: SIC 29.6 c (vi)
			documentation	The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of rights and obligations in service concession arrangements that the entity does not separately disclose. [Refer: Service concession arrangements [member]]	
ifrs-full	ExplanationOfNatureAndExtentOfRenewalAndTerminationOptions	text	label	Explanation of nature and extent of renewal and termination options	Disclosure: SIC 29.6 c (v)
			documentation	The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of renewal and termination options in service concession arrangements. [Refer: Service concession arrangements [member]]	
ifrs-full	ExplanationOfNatureAndExtentOfRightsToUseSpecifiedAssets	text	label	Explanation of nature and extent of rights to use specified assets	Disclosure: SIC 29.6 c (i)
			documentation	The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of rights to use specified assets in service concession arrangements. [Refer: Service concession arrangements [member]]	
ifrs-full	ExplanationOfNatureOfRequirementInIFRSAndConclusionWhyRequirementIsInConflictWithFairPresentation	text	label	Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	Disclosure: IAS 1.23 a
			documentation	The explanation of the title of the IFRS in question, the nature of the requirement and the reason why management has concluded that complying with the requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the Conceptual Framework.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfNecessaryInformationNotAvailableAndDevelopmentCostExcessive	text	label	Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported	Disclosure: IFRS 8.32, Disclosure: IFRS 8.33
			documentation	The explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported (for example, if the cost to develop the information would be excessive). [Refer: Products and services [member]; Revenue]	
ifrs-full	ExplanationOfNotApplied-NewStandardsOrInterpretations	text	label	Explanation of new standards or interpretations not applied	Disclosure: IAS 8.30 a
			documentation	The explanation of the fact that the entity has not applied a new IFRS that has been issued but is not yet effective.	
ifrs-full	ExplanationOfObjectiveOf-MethodUsedAndLimitationsThatMayResultInInformationProvidedSensitivityAnalysisOtherThanSpecifiedIn-Paragraph128aOfIFRS17	text	label	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	Disclosure: Effective 2023-01-01 IFRS 17.129 b
			documentation	The explanation of the objective of the method used and of any limitations that may result in the information provided for a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.	
ifrs-full	ExplanationOfPeriodOver-WhichManagementHasProjectedCashFlows	text	label	Explanation of period over which management has projected cash flows	Disclosure: IAS 36.134 d (iii), Disclosure: IAS 36.134 e (iii)
			documentation	The explanation of the period over which management has projected cash flows based on financial budgets/forecasts approved by management including, when a period greater than five years is used for a cash-generating unit (group of units), an explanation of why that longer period is justified. [Refer: Cash-generating units [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfPossibilityOf-ReimbursementContingent-Liabilities	text	label	Explanation of possibility of reimbursement, contingent liabilities	Disclosure: IAS 37.86 c
			documentation	The explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities. [Refer: Contingent liabilities [member]]	
ifrs-full	ExplanationOfPossibilityOf-ReimbursementContingent-LiabilitiesInBusinessCombination	text	label	Explanation of possibility of reimbursement, contingent liabilities in business combination	Disclosure: IFRS 3.B64 j (i)
			documentation	The explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	
ifrs-full	ExplanationOfReasonFor-NondisclosureOfInformationRegardingContingentAsset	text	label	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	Disclosure: IAS 37.92
			documentation	The explanation of the general nature of the dispute with other parties on the subject matter of a contingent asset and the fact and reason why required information relating to a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not disclosed.	
ifrs-full	ExplanationOfReasonFor-NondisclosureOfInformationRegardingContingent-Liability	text	label	Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	Disclosure: IAS 37.92
			documentation	The explanation of the general nature of the dispute with other parties on the subject matter of a contingent liability and the fact and reason why required information relating to a contingent liability is not disclosed by the entity. [Refer: Contingent liabilities [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfReasonForNondisclosureOfInformationRegardingProvision	text	label	Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	Disclosure: IAS 37.92
			documentation	The explanation of the general nature of the dispute with other parties on the subject matter of a provision and the fact and reason why required information relating to a provision is not disclosed by the entity. [Refer: Provisions]	
ifrs-full	ExplanationOfReasonsForChangesInLossAllowanceForFinancialInstruments	text	label	Explanation of reasons for changes in loss allowance for financial instruments	Example: IFRS 7.B8D
			documentation	The explanation of the reasons for changes in the loss allowance for financial instruments, which may include (a) the portfolio composition; (b) the volume of financial instruments purchased or originated; and (c) the severity of the expected credit losses.	
ifrs-full	ExplanationOfReasonsForSignificantChangesInFinancialStatementLineItemsDueToApplicationOfIFRS15	text	label	Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	Disclosure: IFRS 15.C8 b
			documentation	The explanation of the reasons for significant changes in financial statement line items due to the application of IFRS 15.	
ifrs-full	ExplanationOfReasonsWhyEntityElectedToApplyIFRSsAsIfItHadNeverStoppedApplyingIFRSs	text	label	Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	Disclosure: IFRS 1.23B
			documentation	The explanation of the reasons why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unre-served statement of compliance with IFRSs, elected to apply IFRSs as if it had never stopped applying IFRSs.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfReasonWhy-ItIsImpracticableToDetermineAmountsForCorrection-RelatedToPriorPeriodErrors	text	label	Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	Disclosure: IAS 8.49 d
			documentation	The explanation of the reason why it is impracticable to determine amounts for corrections related to prior period errors.	
ifrs-full	ExplanationOfReasonWhy-ItIsImpracticableToDetermineAmountsOfAdjustments-RelatedToChangeInAccountingPolicy	text	label	Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	Disclosure: IAS 8.28 h, Disclosure: IAS 8.29 e
			documentation	The explanation of the reason why it is impracticable to determine amounts of adjustments related to changes in accounting policy.	
ifrs-full	ExplanationOfRelationship-BetweenAmountsPayableOnDemandThatArise-FromContractsWithinScopeOfIFRS17AndCarryingAmountOfRelatedGroupsOf-Contracts	text	label	Explanation of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and carrying amount of related portfolios of contracts	Disclosure: Effective 2023-01-01 IFRS 17.132 c
			documentation	The explanation of the relationship between the amounts payable on demand that arise from contracts within the scope of IFRS 17 and the carrying amount of the related portfolios of contracts.	
ifrs-full	ExplanationOfRelationship-BetweenInsuranceFinanceIncomeExpensesAndInvestmentReturnOnAssets	text	label	Explanation of relationship between insurance finance income (expenses) and investment return on assets	Disclosure: Effective 2023-01-01 IFRS 17.110
			documentation	The explanation of the relationship between insurance finance income (expenses) and the investment return on assets, to enable users of the entity's financial statements to evaluate the sources of finance income or expenses recognised in profit or loss and other comprehensive income. [Refer: Insurance finance income (expenses)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfRelationshipBetweenSensitivitiesToChangesInRiskExposuresArisingFromInsuranceContractsAndFromFinancialAssetsHeld	text	label	Explanation of relationship between sensitivities to changes in risk variables arising from insurance contracts and from financial assets held	Disclosure: Effective 2023-01-01 IFRS 17.128 a (ii)
			documentation	The explanation of the relationship between the sensitivities to changes in risk variables arising from insurance contracts and those arising from financial assets held by the entity. [Refer: Insurance contracts [member]; Financial assets]	
ifrs-full	ExplanationOfRelationshipsBetweenParentsAndEntity	text	label	Explanation of relationships between parent and subsidiaries	Disclosure: IAS 24.13
			documentation	The explanation of the relationships between a parent and its subsidiaries. [Refer: Subsidiaries [member]]	
ifrs-full	ExplanationOfRelevantFactorsInReachingDecisionToProvideSupportThatResultedInControllingUnconsolidatedStructuredEntity	text	label	Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity	Disclosure: IFRS 12.19G
			documentation	The explanation of the relevant factors in reaching the decision by an investment entity or any of its unconsolidated subsidiaries to provide, without having a contractual obligation to do so, financial or other support to an unconsolidated, structured entity that the investment entity did not control, that resulted in obtaining control. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]; Unconsolidated structured entities [member]]	
ifrs-full	ExplanationOfRestrictionsOnDistributionOfRevaluationSurplusForIntangibleAssets	text	label	Explanation of restrictions on distribution of revaluation surplus for intangible assets	Disclosure: IAS 38.124 b
			documentation	The explanation of restrictions on the distribution of the balance of the revaluation surplus for intangible assets to shareholders. [Refer: Revaluation surplus]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfRestrictionsOnRemittanceOfIncome-AndDisposalProceedsOfInvestmentProperty	text	label	Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	Disclosure: IAS 40.75 g
			documentation	The explanation of the existence of restrictions on the realisability of investment property or the remittance of income and proceeds on the disposal of investment property. [Refer: Investment property]	
ifrs-full	ExplanationOfRiskManagementStrategyRelatedToHedgeAccountingExplanatory	text block	label	Explanation of risk management strategy related to hedge accounting [text block]	Disclosure: IFRS 7.22 A
			documentation	The explanation of the risk management strategy related to hedge accounting.	
ifrs-full	ExplanationOfSeasonalityOrCyclicalityOfInterimOperations	text	label	Explanation of seasonality or cyclicality of interim operations	Disclosure: IAS 34.16 A b
			documentation	The explanatory comments about the seasonality or cyclicality of interim operations.	
ifrs-full	ExplanationOfShareOptionsInSharebasedPaymentArrangement	text	label	Description of share-based payment arrangement	Disclosure: IFRS 2.45 a
			documentation	The description of a share-based payment arrangement that existed at any time during the reporting period. [Refer: Share-based payment arrangements [member]]	
ifrs-full	ExplanationOfSignificantChangesInContractAssetsAndContractLiabilitiesExplanatory	text block	label	Explanation of significant changes in contract assets and contract liabilities [text block]	Disclosure: IFRS 15.118
			documentation	The explanation of the significant changes in the contract assets and the contract liabilities. [Refer: Contract assets; Contract liabilities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfSignificant-ChangesInNetInvestmentIn-FinanceLeaseExplanatory	text block	label	Explanation of significant changes in net investment in finance lease [text block]	Disclosure: IFRS 16.93
			documentation	The explanation of the significant changes in the carrying amount of the net investment in finance leases. [Refer: Net investment in finance lease]	
ifrs-full	ExplanationOfSignificant-DecreaseInLevelOfGovernmentGrantsForAgricultural-Activity	text	label	Explanation of significant decrease in level of government grants for agricultural activity	Disclosure: IAS 41.57 c
			documentation	The explanation of a significant decrease in the level of government grants for agricultural activity. [Refer: Government [member]; Government grants]	
ifrs-full	ExplanationOfSignificant-TermsOfServiceConcession-ArrangementThatMayAffectAmountTimingAndCertaintyOfFutureCashFlows	text	label	Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows	Disclosure: SIC 29.6 b
			documentation	The explanation of significant terms of service concession arrangements that may affect the amount, timing and certainty of future cash flows (for example, the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined). [Refer: Service concession arrangements [member]]	
ifrs-full	ExplanationOfTermsAnd-ConditionsOfOutstanding-BalancesForRelatedParty-Transaction	text	label	Explanation of terms and conditions of outstanding balances for related party transaction	Disclosure: IAS 24.18 b (i)
			documentation	The explanation of the terms and conditions of outstanding balances for related party transactions. [Refer: Related parties [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfTransactions-RecognisedSeparatelyFrom-AcquisitionOfAssetsAndAssumptionOfLiabilitiesIn-BusinessCombination	text	label	Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Disclosure: IFRS 3.B64 l (i), Disclosure: IFRS 3.B64 l, Disclosure: IFRS 3.B64 m
			documentation	The description of transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	
ifrs-full	ExplanationOfTransfersOf-CumulativeGainOrLoss-WithinEquityOfInvestment-InEquityDesignatedAs-MeasuredAtFairValueThroughOtherComprehensiveIncome	text	label	Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated at fair value through other comprehensive income	Disclosure: IFRS 7.11 A e
			documentation	The explanation of transfers of the cumulative gain or loss within equity for investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	ExplanationOfUnfulfilled-ConditionsAndOtherContingenciesAttachingToGovernmentAssistance	text	label	Explanation of unfulfilled conditions and other contingencies attaching to government assistance	Disclosure: IAS 20.39 c
			documentation	The explanation of unfulfilled conditions and other contingencies attaching to government assistance that has been recognised. [Refer: Government [member]]	
ifrs-full	ExplanationOfValueAssignedToKeyAssumption	text	label	Explanation of value assigned to key assumption	Disclosure: IAS 36.134 f (ii), Disclosure: IAS 36.135 e (ii)
			documentation	The explanation of the value(s) assigned to key assumption(s) on which management has based its determination of recoverable amount for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfWhenEntityExpectsToRecogniseTransactionPriceAllocatedToRemainingPerformanceObligationsAsRevenue	text	label	Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue	Disclosure: IFRS 15.120 b (ii)
			documentation	The explanation of when the entity expects to recognise the transaction price allocated to the remaining performance obligations as revenue. [Refer: Revenue from contracts with customers; Transaction price allocated to remaining performance obligations]	
ifrs-full	ExplanationOfWhetherAnyConsiderationFromContractsWithCustomersIsNotIncludedInDisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations	text	label	Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations	Disclosure: IFRS 15.122
			documentation	The explanation of whether any consideration from contracts with customers is not included in the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations]	
ifrs-full	ExplanationOfWhetherBreachesWhichPermittedLenderToDemandAcceleratedRepaymentWereRemediedOrTermsOfLoansPayableWereRenegotiatedBeforeFinancialStatementsWereAuthorisedForIssue	text	label	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	Disclosure: IFRS 7.19
			documentation	The explanation of whether breaches of loan terms that permitted the lender to demand accelerated repayment were remedied, or terms of loans payable were renegotiated, before the financial statements were authorised for issue.	
ifrs-full	ExplanationOfWhetherEntityAppliesExemptionInIAS2425	text	label	Explanation of whether entity applies exemption in IAS 24.25	Disclosure: IAS 24.26
			documentation	The explanation of whether the entity applies the exemption in paragraph 25 of IAS 24.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfWhetherEntityHasObligationToReturnCollateralSoldOrRepledged	text	label	Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	Disclosure: IFRS 7.15 b
			documentation	The explanation of whether the entity has the obligation to return collateral sold or repledged in absence of default by the owner of the collateral.	
ifrs-full	ExplanationOfWhetherParticipantsContributeToRetirementBenefitPlan	text	label	Explanation of whether participants contribute to retirement benefit plan	Disclosure: IAS 26.36 d
			documentation	The explanation of whether participants contribute to retirement benefit plans.	
ifrs-full	ExplanationOfWhetherPracticalExpedientIsAppliedForDisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations	text	label	Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	Disclosure: IFRS 15.122
			documentation	The explanation of whether the practical expedient is applied for the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations]	
ifrs-full	ExplanationOfWhyEntityCameToDifferentConclusionsInNewAssessmentApplyingParagraphs412aOr412AaOfIFRS9AtDateOfInitialApplicationOfIFRS17	text	label	Explanation of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2 A(a) of IFRS 9 at date of initial application of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.C33 c
			documentation	The explanation of why the entity came to any different conclusions in the new assessment applying paragraphs 4.1.2(a) or 4.1.2 A(a) of IFRS 9 at the date of initial application of IFRS 17.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationOfWhyFair-ValueCannotBeReliably-MeasuredForInvestment-PropertyAtCostOrInAccord-anceWithIFRS16Within-FairValueModel	text	label	Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS 16 within fair value model	Disclosure: IAS 40.78 b
			documentation	The explanation of why fair value cannot be reliably measured for investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	
ifrs-full	ExplanationOfWhyMethodsUsedToRecogniseRevenue-ProvideFaithfulDepictionOf-TransferOfGoodsOrServices	text	label	Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	Disclosure: IFRS 15.124 b
			documentation	The explanation of why the methods used to recognise revenue from contracts with customers provide a faithful depiction of the transfer of goods or services. [Refer: Revenue from contracts with customers]	
ifrs-full	ExplanationOrCrossRefer-encesToInterimFinancial-StatementDisclosuresFor-FirsttimeAdopter	text	label	Explanation of cross-reference to interim financial statement disclosures for first-time adopter	Disclosure: IFRS 1.33
			documentation	The explanation of cross-references to other published documents that include information that is material to understanding the entity's current interim period for first-time adopters of IFRSs.	
ifrs-full	ExplanationWhenGreatest-TransferActivityTookPlace	text	label	Explanation when greatest transfer activity took place	Disclosure: IFRS 7.42G c (i)
			documentation	The explanation of when the greatest transfer activity took place within a reporting period (for example, over the last five days before the end of the reporting period) throughout which the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period).	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationWhichDisclosuresCouldNotBeMadeAndReasonsWhyTheyCannotBeMadeIfInitialAccounting-ForBusinessCombination-IsIncomplete	text	label	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	Disclosure: IFRS 3.B66
			documentation	The explanation of which disclosures could not be made and reasons why they cannot be made if the initial accounting for the business combination is incomplete at the time that financial statements are authorised for issue. [Refer: Business combinations [member]]	
ifrs-full	ExplanationWhyFair-ValueBecomesReliableFor-BiologicalAssetsPreviously-MeasuredAtCost	text	label	Explanation of why fair value becomes reliable for biological assets previously measured at cost	Disclosure: IAS 41.56 b
			documentation	The explanation of why fair value becomes reliably measurable for biological assets previously measured at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: At cost [member]; Biological assets; Impairment loss]	
ifrs-full	ExplanationWhyFairValueCannotBeReliably-MeasuredForBiologicalAssetsAtCost	text	label	Explanation of why fair value cannot be reliably measured for biological assets, at cost	Disclosure: IAS 41.54 b
			documentation	The explanation of why fair value cannot be reliably measured for biological assets measured at cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets; Impairment loss]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExplanationWhyFairValueCannotBeReliably-MeasuredForInvestment-PropertyCostModel	text	label	Explanation of why fair value cannot be reliably measured for investment property, cost model	Disclosure: IAS 40.79 e (ii)
			documentation	The explanation of why fair value cannot be reliably measured for investment property measured using the cost model. [Refer: Investment property]	
ifrs-full	ExplanationWhyFinancial-StatementsNotPreparedOn-GoingConcernBasis	text	label	Explanation of why entity not regarded as going concern	Disclosure: IAS 1.25
			documentation	The explanation of the reason why the entity is not regarded as a going concern.	
ifrs-full	ExplorationAndEvaluation-AssetsMember	member	label	Exploration and evaluation assets [member]	Common practice: IAS 36.127
			documentation	This member stands for exploration and evaluation expenditures recognised as assets in accordance with the entity's accounting policy. Exploration and evaluation expenditures are expenditures incurred by an entity in connection with the exploration for, and evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable.	
ifrs-full	ExposureToCreditRiskOn-LoanCommitmentsAnd-FinancialGuarantee-Contracts	X instant, credit	label	Exposure to credit risk on loan commitments and financial guarantee contracts	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35I, Disclosure: IFRS 7.35M
			documentation	The amount of the exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Loan commitments [member]; Financial guarantee contracts [member]; Credit risk [member]]	
			periodStartLabel	Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period	
			periodEndLabel	Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExposureToRiskThatArises-FromContractsWithinScopeOfIFRS17	X instant	label	Exposure to risk that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.125 a
			documentation	The amount of the exposure to risk that arises from contracts within the scope of IFRS 17.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ExpropriationOfMajorAssetsByGovernmentMember	member	label	Expropriation of major assets by government [member]	Example: IAS 10.22 c
			documentation	This member stands for expropriation of major assets by government. [Refer: Government [member]]	
ifrs-full	ExternalCreditGradesAxis	axis	label	External credit grades [axis]	Disclosure: Expiry date 2023-01-01 IFRS 4.39G a, Example: IFRS 7.35M, Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: IFRS 7.IG20C, Example: Expiry date 2023-01-01 IFRS 7.IG24 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ExternalCreditGradesMember	member	label	External credit grades [member]	Disclosure: Expiry date 2023-01-01 IFRS 4.39G a, Example: IFRS 7.35M, Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: IFRS 7.IG20C, Example: Expiry date 2023-01-01 IFRS 7.IG24 a
			documentation	This member stands for credit grades that have been provided by external rating agencies.	
ifrs-full	FactoringOfReceivablesMember	member	label	Factoring of receivables [member]	Example: IFRS 7.B33
			documentation	This member stands for transactions in which an entity transfers its receivables to another party (the factor).	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FactorsUsedToIdentifyEntitiesReportableSegments	text	label	Description of factors used to identify entity's reportable segments	Disclosure: IFRS 8.22 a
			documentation	The description of the factors used to identify the entity's reportable segments, including the basis of organisation (for example, whether management has chosen to organise the entity around differences in products and services, geographical areas, regulatory environments or a combination of factors and whether operating segments have been aggregated). [Refer: Geographical areas [member]; Operating segments [member]; Products and services [member]; Reportable segments [member]]	
ifrs-full	FairValueAsDeemed-CostAxis	axis	label	Fair value as deemed cost [axis]	Disclosure: IFRS 1.30
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	FairValueGainLossThatWouldHaveBeenRecognisedInOtherComprehensiveIncomeIfFinancialAssetsHadNotBeenReclassified	X duration, credit	label	Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified	Disclosure: IFRS 7.12D b
			documentation	The fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified. [Refer: Financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossIfFinancialAssetsHadNotBeenReclassifiedOutOfFairValueThroughProfitOrLossAndIntoFairValueThroughOtherComprehensiveIncomeInitialApplicationOfIFRS9	X duration, credit	label	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	Disclosure: IFRS 7.42M b
			documentation	The fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss and into the fair value through other comprehensive income as a result of the transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossOrOtherComprehensiveIncomeIfFinancialAssetsHadNotBeenReclassifiedFirstApplicationOfIFRS9	X duration, credit	label	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	Disclosure: IFRS 7.42M b
			documentation	The fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossOrOtherComprehensiveIncomeIfFinancialLiabilitiesHadNotBeenReclassifiedFirstApplicationOfIFRS9	X duration, credit	label	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	Disclosure: IFRS 7.42M b
			documentation	The fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial liabilities]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FairValueGainsLossesOnFinancialAssetsReclassified-OutOfAvailableforsaleFinancialAssetsNotRecognisedInOtherComprehensiveIncome	X duration, credit	label	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A e
			documentation	The fair value gains (losses) that would have been recognised in other comprehensive income if financial assets had not been reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]	
ifrs-full	FairValueGainsLossesOnFinancialAssetsReclassified-OutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome	X duration, credit	label	Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A d
			documentation	The fair value gains (losses) recognised in other comprehensive income on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]	
ifrs-full	FairValueGainsLossesOnFinancialAssetsReclassified-OutOfFinancialAssetsAtFairValueThroughProfitOrLossNotRecognisedInProfitOrLoss	X duration, credit	label	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	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A e
			documentation	The fair value gains (losses) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FairValueGainsLossesOnFinancialAssetsReclassified-OutOfFinancialAssetsAt-FairValueThroughProfitOr-LossRecognisedInProfit-OrLoss	X duration, credit	label	Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A d
			documentation	The fair value gains (losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FairValueGainsOrLossThat-WouldHaveBeenRecognisedInProfitOrLossIfFinancial-AssetsHadNotBeenReclassified	X duration, credit	label	Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	Disclosure: IFRS 7.12D b
			documentation	The fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified. [Refer: Financial assets]	
ifrs-full	FairValueHedgesMember	member	label	Fair value hedges [member]	Disclosure: IAS 39.86 a, Disclosure: IFRS 7.24 A, Disclosure: IFRS 7.24B, Disclosure: IFRS 7.24C
			documentation	This member stands for hedges of the exposure to changes in fair value of a recognised asset or liability or an unrecognised firm commitment, or an identified portion of such an asset, liability or firm commitment, that is attributable to a particular risk and could affect profit or loss. [Refer: Hedges [member]]	
ifrs-full	FairValueModelMember	member	label	Fair value model [member]	Disclosure: IAS 40.32 A
			documentation	This member stands for measurement using the fair value model. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FairValueOfAcquiredReceivables	X instant, debit	label	Fair value of acquired receivables	Disclosure: IFRS 3.B64 h (i)
			documentation	The fair value of receivables acquired in a business combination. [Refer: Business combinations [member]]	
ifrs-full	FairValueOfAssetsRepresentingContinuingInvolvementInDerecognisedFinancialAssets	X instant, debit	label	Fair value of assets representing continuing involvement in derecognised financial assets	Disclosure: IFRS 7.42E b
			documentation	The fair value of assets representing the entity's continuing involvement in derecognised financial assets. [Refer: Financial assets]	
ifrs-full	FairValueOfAssociatedFinancialLiabilities	(X) instant, credit	label	Fair value of associated financial liabilities	Disclosure: IFRS 7.42D d
			documentation	The fair value of financial liabilities associated with transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets]	
			negatedLabel	Fair value of associated financial liabilities	
ifrs-full	FairValueOfFinancialAssetsReclassifiedAsMeasuredAtAmortisedCost	X instant, debit	label	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	Disclosure: IFRS 7.12D a
			documentation	The fair value of financial assets reclassified out of the fair value through profit or loss category into amortised cost or fair value through other comprehensive income category. [Refer: Financial assets]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FairValueOfFinancialAssetsReclassifiedAsMeasuredAtAmortisedCostFirstApplicationOfIFRS9	X instant, debit	label	Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9	Disclosure: IFRS 7.42M a
			documentation	The fair value of financial assets that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	FairValueOfFinancialAssetsReclassifiedOutOfFairValueThroughOtherComprehensiveIncomeCategoryIntoAmortisedCostCategory	X instant, debit	label	Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category	Disclosure: IFRS 7.12D a
			documentation	The fair value of financial assets reclassified out of the fair value other comprehensive income category so that they are measured at amortised cost. [Refer: Financial assets]	
ifrs-full	FairValueOfFinancialAssetsReclassifiedOutOfFairValueThroughProfitOrLossAndIntoFairValueThroughOtherComprehensiveIncomeInitialApplicationOfIFRS9	X instant, debit	label	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	Disclosure: IFRS 7.42M a
			documentation	The fair value of financial assets that have been reclassified out of the fair value through profit or loss and into the fair value through other comprehensive income as a result of the transition to IFRS 9. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FairValueOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRiskAssets	X instant, debit	label	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	Disclosure: IFRS 7.24G c
			documentation	The fair value of a financial instrument, recognised as an asset, on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	FairValueOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRiskLiabilities	X instant, credit	label	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	Disclosure: IFRS 7.24G c
			documentation	The fair value of a financial instrument, recognised as a liability, on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	FairValueOfFinancialLiabilitiesReclassifiedAsMeasuredAtAmortisedCostFirstApplicationOfIFRS9	X instant, credit	label	Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9	Disclosure: IFRS 7.42M a
			documentation	The fair value of financial liabilities that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial liabilities]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FairValueOfInvestmentInJointVenturesWherePriceQuotationsPublished	X instant, debit	label	Fair value of investments in joint ventures for which there are quoted market prices	Disclosure: IFRS 12.21 b (iii)
			documentation	The fair value of investments in joint ventures if there are quoted market prices for the investment. [Refer: Joint ventures [member]; Investments in joint ventures reported in separate financial statements]	
ifrs-full	FairValueOfInvestmentsInAssociatesWherePriceQuotationsPublished	X instant, debit	label	Fair value of investments in associates for which there are quoted market prices	Disclosure: IFRS 12.21 b (iii)
			documentation	The fair value of investments in associates if there are quoted market prices for the investment. [Refer: Associates [member]; Investments in associates reported in separate financial statements]	
ifrs-full	FairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome	X instant, debit	label	Investments in equity instruments designated at fair value through other comprehensive income	Disclosure: IFRS 7.11 A c, Disclosure: IFRS 7.8 h
			documentation	The amount of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	FairValueOfInvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeAtDateOfDerecognition	X instant, debit	label	Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition	Disclosure: IFRS 7.11B b
			documentation	The fair value at the date of the derecognition of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FairValueOfLiabilitiesRepresentingContinuingInvolvementInDerecognisedFinancialAssets	X instant, credit	label	Fair value of liabilities representing continuing involvement in derecognised financial assets	Disclosure: IFRS 7.42E b
			documentation	The fair value of liabilities representing the entity's continuing involvement in derecognised financial assets. [Refer: Financial assets]	
ifrs-full	FairValueOfPropertyPlantAndEquipmentMateriallyDifferentFromCarryingAmount	X instant, debit	label	Fair value of property, plant and equipment materially different from carrying amount	Example: IAS 16.79 d
			documentation	The fair value of property, plant and equipment when the fair value is materially different from the carrying amount. [Refer: Carrying amount [member]; Property, plant and equipment]	
ifrs-full	FairValueOfSubsidiariesThatCeaseToBeConsolidatedAsOfDateOfChangeOfInvestmentEntityStatus	X instant, debit	label	Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	Disclosure: IFRS 12.9B a
			documentation	The fair value, as of the date of change of investment entity status, of subsidiaries that cease to be consolidated. [Refer: At fair value [member]; Disclosure of investment entities [text block]; Subsidiaries [member]]	
ifrs-full	FairValueOfTransferredFinancialAssetsAssociatedFinancialLiabilitiesThatAreNotDerecognisedInTheirEntirety	X instant, debit	label	Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	Disclosure: IFRS 7.42D d
			documentation	The difference between the fair value of transferred financial assets that have not been derecognised in their entirety and their associated liabilities. [Refer: Financial assets]	
			netLabel	Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FairValueOfTransferred-FinancialAssetsAssociated-FinancialLiabilitiesThatAre-NotDerecognisedInTheirEntiretyAbstract		label	Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]	
ifrs-full	FairValueOfTransferredFinancialAssetsThatAreNotDerecognisedInTheirEntirety	X instant, debit	label	Fair value of transferred financial assets that are not derecognised in their entirety	Disclosure: IFRS 7.42D d
			documentation	The fair value of transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets]	
ifrs-full	FairValueOfUnderlyingItemsForContractsWithDirectParticipationFeatures	X instant, debit	label	Fair value of underlying items for contracts with direct participation features	Disclosure: Effective 2023-01-01 IFRS 17.111
			documentation	The fair value of the underlying items for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]	
ifrs-full	FeeAndCommission-Expense	(X) duration, debit	label	Fee and commission expense	Common practice: IAS 1.85
			documentation	The amount of expense relating to fees and commissions.	
			negatedTotalLabel	Total fee and commission expense	
ifrs-full	FeeAndCommissionExpenseAbstract		label	Fee and commission expense [abstract]	
ifrs-full	FeeAndCommissionIncome	X duration, credit	label	Fee and commission income	Common practice: IAS 1.85
			documentation	The amount of income relating to fees and commissions.	
			totalLabel	Total fee and commission income	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FeeAndCommissionIncome-Abstract		label	Fee and commission income [abstract]	
ifrs-full	FeeAndCommissionIncome-Expense	X duration, credit	label	Fee and commission income (expense)	Common practice: IAS 1.85
			documentation	The amount of income or expense relating to fees and commissions.	
			netLabel	Net fee and commission income (expense)	
ifrs-full	FeeAndCommissionIncome-ExpenseAbstract		label	Fee and commission income (expense) [abstract]	
ifrs-full	FeeExpenseArisingFromFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss	X duration, debit	label	Fee expense arising from financial liabilities not at fair value through profit or loss	Disclosure: IFRS 7.20 c (i)
			documentation	The amount of fee expense (other than the amounts included when determining the effective interest rate) arising from financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Financial liabilities]	
ifrs-full	FeeIncomeAndExpenseAbstract		label	Fee income and expense [abstract]	
ifrs-full	FeeIncomeArisingFromFinancialAssetsMeasuredAtAmortisedCost	X duration, credit	label	Fee income arising from financial assets not at fair value through profit or loss	Disclosure: IFRS 7.20 c (i)
			documentation	The amount of fee income (other than the amounts included when determining the effective interest rate) arising from financial assets that are not at fair value through profit or loss.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FeeIncomeExpenseArising-FromFinancialAssetsOrFinancialLiabilitiesNotAtFair-ValueThroughProfitOrLoss	X duration, credit	label	Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.20 c (i)
			documentation	The amount of fee income or expense (other than the amounts included when determining the effective interest rate) arising from financial assets or financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Financial liabilities]	
ifrs-full	FeeIncomeExpenseArising-FromTrustAndFiduciaryActivities	X duration, credit	label	Fee income (expense) arising from trust and fiduciary activities	Disclosure: IFRS 7.20 c (ii)
			documentation	The amount of fee income and expense (other than the amounts included when determining the effective interest rate) arising from trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans and other institutions.	
ifrs-full	FinalSalaryPensionDefined-BenefitPlansMember	member	label	Final salary pension defined benefit plans [member]	Example: IAS 19.138 b
			documentation	This member stands for final salary pension defined benefit plans. [Refer: Pension defined benefit plans [member]]	
ifrs-full	FinanceCosts	(X) duration, debit	label	Finance costs	Disclosure: IAS 1.82 b
			documentation	The amount of costs associated with financing activities of the entity.	
			negatedLabel	Finance costs	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinanceCostsPaidClassifiedAsOperatingActivities	X duration, credit	label	Finance costs paid, classified as operating activities	Common practice: IAS 7.31
			documentation	The cash outflow for finance costs paid, classified as operating activities. [Refer: Finance costs]	
ifrs-full	FinanceIncome	X duration, credit	label	Finance income	Common practice: IAS 1.85
			documentation	The amount of income associated with interest and other financing activities of the entity.	
ifrs-full	FinanceIncomeCost	X duration, credit	label	Finance income (cost)	Common practice: IAS 1.85
			documentation	The amount of income or cost associated with interest and other financing activities of the entity.	
ifrs-full	FinanceIncomeExpenses-FromReinsuranceContractsHeldExcludedFromProfit-OrLossAbstract		label	Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]	
ifrs-full	FinanceIncomeExpenses-FromReinsuranceContractsHeldExcludedFromProfit-OrLossBeforeTax	X duration, credit	label	Finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	Disclosure: Effective 2023-01-01 IAS 1.91 b, Disclosure: Effective 2023-01-01 IFRS 17.82, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recognised in other comprehensive income, before tax, before reclassification adjustments. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinanceIncomeExpenses-FromReinsuranceContractsHeldExcludedFromProfit-OrLossNetOfTax	X duration, credit	label	Finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	Disclosure: Effective 2023-01-01 IAS 1.91 a, Disclosure: Effective 2023-01-01 IFRS 17.82, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recognised in other comprehensive income, net of tax, before reclassification adjustments. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
ifrs-full	FinanceIncomeExpenses-FromReinsuranceContractsHeldRecognisedInProfit-OrLoss	X duration, credit	label	Finance income (expenses) from reinsurance contracts held recognised in profit or loss	Disclosure: Effective 2023-01-01 IAS 1.82 bc, Disclosure: Effective 2023-01-01 IFRS 17.82
			documentation	The amount of finance income (expenses) from reinsurance contracts held that is recognised in profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
ifrs-full	FinanceIncomeOnNetInvestmentInFinanceLease	X duration, credit	label	Finance income on net investment in finance lease	Disclosure: IFRS 16.90 a (ii)
			documentation	The amount of finance income on the net investment in the finance lease. [Refer: Finance income; Net investment in finance lease]	
ifrs-full	FinanceIncomeReceived-ClassifiedAsOperatingActivities	X duration, debit	label	Finance income received, classified as operating activities	Common practice: IAS 7.31
			documentation	The cash inflow from finance income received, classified as operating activities. [Refer: Finance income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinanceLeaseReceivables	X instant, debit	label	Finance lease receivables	Common practice: IAS 1.55
			documentation	The amount of receivables related to finance leases.	
ifrs-full	FinancialAssets	X instant, debit	label	Financial assets	Disclosure: IFRS 7.25, Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35I, Disclosure: IFRS 7.35M, Example: IFRS 7.35 N
			documentation	The amount of assets that are: (a) cash; (b) an equity instrument of another entity; (c) a contractual right: (i) to receive cash or another financial asset from another entity; or (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or (d) a contract that will, or may be, settled in the entity's own equity instruments and is: (i) a non-derivative for which the entity is, or may be, obliged to receive a variable number of the entity's own equity instruments; or (ii) a derivative that will, or may be, settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include puttable financial instruments classified as equity instruments in accordance with paragraphs 16A-16B of IAS 32, instruments that impose on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and are classified as equity instruments in accordance with paragraphs 16C-16D of IAS 32, or instruments that are contracts for the future receipt or delivery of the entity's own equity instruments. [Refer: Financial instruments, class [member]; Financial liabilities]	
			totalLabel	Total financial assets	
			periodStartLabel	Financial assets at beginning of period	
			periodEndLabel	Financial assets at end of period	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAffected-ByAmendment-sToIFRS9ForPrepayment-FeaturesWithNegativeCompensationCarryingAmount-AfterApplyingAmendments	X instant, debit	label	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	Disclosure: IFRS 9.7.2.34 b
			documentation	The carrying amount of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.	
ifrs-full	FinancialAssetsAffected-ByAmendment-sToIFRS9ForPrepayment-FeaturesWithNegativeCompensationCarryingAmount-ImmediatelyBeforeApplyingAmendments	X instant, debit	label	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	Disclosure: IFRS 9.7.2.34 a
			documentation	The carrying amount of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	
ifrs-full	FinancialAssetsAffected-ByAmendment-sToIFRS9ForPrepayment-FeaturesWithNegativeCompensationMeasurementCategoryAfterApplyingAmendments	text	label	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	Disclosure: IFRS 9.7.2.34 b
			documentation	The measurement category of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.	
ifrs-full	FinancialAssetsAffected-ByAmendment-sToIFRS9ForPrepayment-FeaturesWithNegativeCompensationMeasurementCategoryImmediatelyBeforeApplyingAmendments	text	label	Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	Disclosure: IFRS 9.7.2.34 a
			documentation	The measurement category of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAffected-ByAmendment-sToIFRS9MadeByIFRS17-CarryingAmountAfterApplyingAmendments	X instant, debit	label	Financial assets affected by amendments to IFRS 9 made by IFRS 17, carrying amount after applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 b
			documentation	The carrying amount of financial assets affected by the amendments to IFRS 9 made by IFRS 17, after applying the amendments.	
ifrs-full	FinancialAssetsAffected-ByAmendment-sToIFRS9MadeByIFRS17-CarryingAmountImmediatelyBeforeApplyingAmendments	X instant, debit	label	Financial assets affected by amendments to IFRS 9 made by IFRS 17, carrying amount immediately before applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 a
			documentation	The carrying amount of financial assets affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.	
ifrs-full	FinancialAssetsAffected-ByAmendment-sToIFRS9MadeByIFRS17-ClassificationImmediatelyBeforeApplyingAmendments	text	label	Financial assets affected by amendments to IFRS 9 made by IFRS 17, classification immediately before applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 a
			documentation	The classification of financial assets affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.	
ifrs-full	FinancialAssetsAffected-ByAmendment-sToIFRS9MadeByIFRS17-MeasurementCategoryAfterApplyingAmendments	text	label	Financial assets affected by amendments to IFRS 9 made by IFRS 17, measurement category after applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 b
			documentation	The measurement category of financial assets affected by the amendments to IFRS 9 made by IFRS 17, after applying the amendments.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAffected-ByAmendmentsToIFRS9MadeByIFRS17-MeasurementCategoryImmediatelyBeforeApplyingAmendments	text	label	Financial assets affected by amendments to IFRS 9 made by IFRS 17, measurement category immediately before applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 a
			documentation	The measurement category of financial assets affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.	
ifrs-full	FinancialAssetsAffected-ByRedesignationAtDateOfInitialApplicationOfIFRS17CarryingAmountAfterRedesignation	X instant, debit	label	Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after redesignation	Disclosure: Effective 2023-01-01 IFRS 17.C32 b (ii)
			documentation	The carrying amount, after redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	
ifrs-full	FinancialAssetsAffected-ByRedesignationAtDateOfInitialApplicationOfIFRS17CarryingAmountImmediatelyBeforeRedesignation	X instant, debit	label	Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount immediately before redesignation	Disclosure: Effective 2023-01-01 IFRS 17.C32 b (i)
			documentation	The carrying amount, immediately before redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	
ifrs-full	FinancialAssetsAffected-ByRedesignationAtDateOfInitialApplicationOfIFRS17MeasurementCategoryAfterRedesignation	text	label	Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category after redesignation	Disclosure: Effective 2023-01-01 IFRS 17.C32 b (ii)
			documentation	The measurement category, after redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAffected-ByRedesignationAtDateOfInitialApplicationOfIFRS17Measurement-CategoryImmediatelyBeforeRedesignation	text	label	Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation	Disclosure: Effective 2023-01-01 IFRS 17.C32 b (i)
			documentation	The measurement category, immediately before redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.	
ifrs-full	FinancialAssetsAtAmortisedCost	X instant, debit	label	Financial assets at amortised cost	Disclosure: IFRS 7.8 f
			documentation	The amount of financial assets at amortised cost. The amortised cost is the amount at which financial assets are measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and adjusted for any impairment. [Refer: Financial assets]	
ifrs-full	FinancialAssetsAtAmortisedCostCategoryMember	member	label	Financial assets at amortised cost, category [member]	Disclosure: IFRS 7.8 f
			documentation	This member stands for the financial assets at amortised cost category. [Refer: Financial assets at amortised cost]	
ifrs-full	FinancialAssetsAtAmortisedCostMember	member	label	Financial assets at amortised cost, class [member]	Disclosure: IFRS 7.B2 a
			documentation	This member stands for the financial assets measured at amortised cost class. [Refer: Financial assets at amortised cost]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAtFairValue	X instant, debit	label	Financial assets, at fair value	Disclosure: IFRS 7.25
			documentation	The fair value of financial assets. [Refer: At fair value [member]; Financial assets]	
ifrs-full	FinancialAssetsAtFairValueMember	member	label	Financial assets at fair value, class [member]	Disclosure: IFRS 7.B2 a
			documentation	This member stands for the financial assets measured at fair value class. [Refer: Financial assets; At fair value [member]]	
ifrs-full	FinancialAssetsAtFairValueThroughOtherComprehensiveIncome	X instant, debit	label	Financial assets at fair value through other comprehensive income	Disclosure: IFRS 7.8 h
			documentation	The amount of financial assets at fair value through other comprehensive income. [Refer: At fair value [member]; Financial assets; Other comprehensive income]	
			totalLabel	Total financial assets at fair value through other comprehensive income	
ifrs-full	FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeAbstract		label	Financial assets at fair value through other comprehensive income [abstract]	
ifrs-full	FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeCategoryMember	member	label	Financial assets at fair value through other comprehensive income, category [member]	Disclosure: IFRS 7.8 h
			documentation	This member stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets at fair value through other comprehensive income]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLoss	X instant, debit	label	Financial assets at fair value through profit or loss	Disclosure: IFRS 7.8 a
			documentation	The amount of financial assets that are measured at fair value and for which gains (losses) are recognised in profit or loss. A financial asset shall be measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income. A gain (loss) on a financial asset measured at fair value shall be recognised in profit or loss unless it is part of a hedging relationship, it is an investment in an equity instrument for which the entity has elected to present gains and losses in other comprehensive income or it is a financial asset measured at fair value through other comprehensive income. [Refer: At fair value [member]; Financial assets]	
			totalLabel	Total financial assets at fair value through profit or loss	
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLoss-Abstract		label	Financial assets at fair value through profit or loss [abstract]	
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossCategoryMember	member	label	Financial assets at fair value through profit or loss, category [member]	Disclosure: IFRS 7.8 a
			documentation	This member stands for the financial assets at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	X instant, debit	label	Financial assets at fair value through profit or loss, classified as held for trading	Common practice: IAS 1.55, Disclosure: Expiry date 2023-01-01 IFRS 7.8 a
			documentation	The amount of financial assets at fair value through profit or loss classified as held for trading. A financial asset is classified as held for trading if: (a) it is acquired principally for the purpose of selling it in the near term; (b) on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or (c) it is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument). [Refer: At fair value [member]; Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingCategoryMember	member	label	Financial assets at fair value through profit or loss, classified as held for trading, category [member]	Disclosure: Expiry date 2023-01-01 IFRS 7.8 a
			documentation	This member stands for the financial assets at fair value through profit or loss classified as held for trading category. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]	
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	X instant, debit	label	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.8 a
			documentation	The amount of financial assets at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: At fair value [member]; Financial assets at fair value through profit or loss]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionCategoryMember	member	label	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	Disclosure: IFRS 7.8 a
			documentation	This member stands for the financial assets at fair value through profit or loss designated as such upon initial recognition or subsequently category. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue	X instant, debit	label	Financial assets at fair value through profit or loss, mandatorily measured at fair value	Disclosure: IFRS 7.8 a
			documentation	The amount of financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValueCategoryMember	member	label	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	Disclosure: IFRS 7.8 a
			documentation	This member stands for the financial assets mandatorily measured at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLoss-MeasuredAsSuchInAccord- anceWithExemptionFor- ReacquisitionOfOwnEquity- Instruments	X instant, debit	label	Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	Disclosure: Effective 2023-01-01 IFRS 7.8 a
			documentation	The amount of financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments, as described in paragraph 33A of IAS 32. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLoss-MeasuredAsSuchInAccord- anceWithExemptionFor- ReacquisitionOfOwnEquity- InstrumentsCatego- ryMember	member	label	Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]	Disclosure: Effective 2023-01-01 IFRS 7.8 a
			documentation	This member stands for the financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments category. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments]	
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLoss-MeasuredAsSuchInAccord- anceWithExemptionForRe- purchaseOfOwnFinancial- Liabilities	X instant, debit	label	Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	Disclosure: Effective 2023-01-01 IFRS 7.8 a
			documentation	The amount of financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities, as described in paragraph 3.3.5 of IFRS 9. [Refer: Financial assets at fair value through profit or loss]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsAtFairValueThroughProfitOrLoss-MeasuredAsSuchInAccordanceWithExemptionForRepurchaseOfOwnFinancialLiabilitiesCategoryMember	member	label	Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]	Disclosure: Effective 2023-01-01 IFRS 7.8 a
			documentation	This member stands for the financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities category. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities]	
ifrs-full	FinancialAssetsAvailable-forsale	X instant, debit	label	Financial assets available-for-sale	Disclosure: Expiry date 2023-01-01 IFRS 7.8 d
			documentation	The amount of non-derivative financial assets that are designated as available for sale or are not classified as (a) loans and receivables; (b) held-to-maturity investments; or (c) financial assets at fair value through profit or loss. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss; Held-to-maturity investments]	
ifrs-full	FinancialAssetsAvailable-forsaleCategoryMember	member	label	Financial assets available-for-sale, category [member]	Disclosure: Expiry date 2023-01-01 IFRS 7.8 d
			documentation	This member stands for the financial assets available-for-sale category. [Refer: Financial assets available-for-sale]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsCarryingAmountImmediatelyAfterInitialApplicationOfIFRS9	X instant, debit	label	Financial assets, carrying amount immediately after initial application of IFRS 9	Disclosure: IFRS 7.421 b
			documentation	The carrying amount of financial assets immediately after the initial application of IFRS 9. [Refer: Financial assets]	
ifrs-full	FinancialAssetsCarryingAmountImmediatelyBeforeInitialApplicationOfIFRS9	X instant, debit	label	Financial assets, carrying amount immediately before initial application of IFRS 9	Disclosure: IFRS 7.421 a
			documentation	The carrying amount of financial assets at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial assets]	
ifrs-full	FinancialAssetsCategoryMember	member [default]	label	Financial assets, category [member]	Disclosure: IFRS 7.8
			documentation	This member stands for aggregated categories of financial assets. It also represents the standard value for the 'Categories of financial assets' axis if no other member is used. [Refer: Financial assets]	
ifrs-full	FinancialAssetsCollectivelyAssessedForCreditLossesMember	member	label	Financial assets collectively assessed for credit losses [member]	Common practice: Expiry date 2023-01-01 IFRS 7.37
			documentation	This member stands for financial assets that have been collectively assessed for credit losses. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsDescribedIn-Paragraph39EaOfIFRS4CarryingAmountApplyingIAS39	X instant, debit	label	Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	Disclosure: Expiry date 2023-01-01 IFRS 4.39G a
			documentation	The carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4. In case of financial assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	FinancialAssetsDescribedIn-Paragraph39EaOfIFRS4FairValue	X instant, debit	label	Financial assets described in paragraph 39E(a) of IFRS 4, fair value	Disclosure: Expiry date 2023-01-01 IFRS 4.39E a
			documentation	The fair value of financial assets described in paragraph 39E(a) of IFRS 4, ie financial assets with contractual terms that give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding (ie financial assets that meet the condition in paragraphs 4.1.2(b) and 4.1.2 A(b) of IFRS 9), excluding any financial asset that meets the definition of held for trading in IFRS 9, or that is managed and whose performance is evaluated on a fair value basis (paragraph B4.1.6 of IFRS 9). [Refer: Financial assets]	
ifrs-full	FinancialAssetsDescribedIn-Paragraph39EaOfIFRS4ThatDoNotHaveLowCreditRiskCarryingAmountApplyingIAS39	X instant, debit	label	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	Disclosure: Expiry date 2023-01-01 IFRS 4.39G b

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			documentation	The carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. In case of financial assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	FinancialAssetsDescribedIn-Paragraph39EaOfIFRS4ThatDoNotHaveLowCreditRiskFairValue	X instant, debit	label	Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	Disclosure: Expiry date 2023-01-01 IFRS 4.39G b
			documentation	The fair value of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	FinancialAssetsDesignated-AsMeasuredAtFairValueAbstract		label	Financial assets designated as measured at fair value through profit or loss [abstract]	
ifrs-full	FinancialAssetsHeldForManagingLiquidityRisk	X instant, debit	label	Financial assets held for managing liquidity risk	Disclosure: IFRS 7.B11E
			documentation	The amount of financial assets held for managing liquidity risk (for example, financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities). [Refer: Liquidity risk [member]; Financial assets; Financial liabilities]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsImpaired-Member	member	label	Financial assets impaired [member]	Common practice: Expiry date 2023-01-01 IFRS 7.37
			documentation	This member stands for financial assets that have been impaired. [Refer: Financial assets]	
ifrs-full	FinancialAssetsIndividuallyAssessedForCreditLossesMember	member	label	Financial assets individually assessed for credit losses [member]	Disclosure: Expiry date 2023-01-01 IFRS 7.37 b
			documentation	This member stands for financial assets that have been individually assessed for credit losses. [Refer: Financial assets]	
ifrs-full	FinancialAssetsMeasuredAtFairValueThroughOther-ComprehensiveIncome	X instant, debit	label	Financial assets measured at fair value through other comprehensive income	Disclosure: IFRS 7.8 h
			documentation	The amount of financial assets that are measured at fair value through other comprehensive income. A financial asset shall be measured at fair value through other comprehensive income if both of the following conditions are met: (a) the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. [Refer: At fair value [member]; Financial assets]	
ifrs-full	FinancialAssetsMeasuredAtFairValueThroughOther-ComprehensiveIncome-Abstract		label	Financial assets measured at fair value through other comprehensive income [abstract]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeCategoryMember	member	label	Financial assets measured at fair value through other comprehensive income, category [member]	Disclosure: IFRS 7.8 h
			documentation	This member stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets measured at fair value through other comprehensive income]	
ifrs-full	FinancialAssetsMeasurementCategoryImmediatelyAfterInitialApplicationOfIFRS9	text	label	Financial assets, measurement category immediately after initial application of IFRS 9	Disclosure: IFRS 7.421 b
			documentation	The measurement category of financial assets immediately after the initial application of IFRS 9. [Refer: Financial assets]	
ifrs-full	FinancialAssetsMeasurementCategoryImmediatelyBeforeInitialApplicationOfIFRS9	text	label	Financial assets, measurement category immediately before initial application of IFRS 9	Disclosure: IFRS 7.421 a
			documentation	The measurement category of financial assets at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial assets]	
ifrs-full	FinancialAssetsMember	member [default]	label	Financial assets, class [member]	Disclosure: Effective 2023-01-01 IFRS 17.C32, Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b, Disclosure: IFRS 7.421, Disclosure: IFRS 7.6, Disclosure: IFRS 9.7.2.34, Disclosure: Effective 2023-01-01 IFRS 9.7.2.42
			documentation	This member stands for aggregated classes of financial assets. It also represents the standard value for the 'Classes of financial assets' axis if no other member is used. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsNeitherPast-DueNorImpairedMember	member	label	Financial assets neither past due nor impaired [member]	Common practice: Expiry date 2023-01-01 IFRS 7.37
			documentation	This member stands for financial assets that are neither past due nor impaired. A financial asset is past due when a counterparty has failed to make a payment when contractually due. [Refer: Financial assets]	
ifrs-full	FinancialAssetsOtherThan-ThoseSpecifiedIn-Paragraph39EaOfIFRS4FairValue	X instant, debit	label	Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	Disclosure: Expiry date 2023-01-01 IFRS 4.39E b
			documentation	The fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	FinancialAssetsOutsideScopeOfIFRS7Member	member	label	Financial assets outside scope of IFRS 7, class [member]	Disclosure: IFRS 7.B2 b
			documentation	This member stands for the financial assets outside the scope of IFRS 7 class. [Refer: Financial assets]	
ifrs-full	FinancialAssetsPastDueBut-NotImpairedMember	member	label	Financial assets past due but not impaired [member]	Disclosure: Expiry date 2023-01-01 IFRS 7.37 a
			documentation	This member stands for financial assets that are past due but not impaired. A financial asset is past due when a counterparty has failed to make a payment when contractually due. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsPledgedAs-CollateralForLiabilitiesOr-ContingentLiabilities	X instant, debit	label	Financial assets pledged as collateral for liabilities or contingent liabilities	Disclosure: IFRS 7.14 a
			documentation	The amount of financial assets that the entity has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with paragraph 3.2.23(a) of IFRS 9. [Refer: Contingent liabilities [member]; Financial assets]	
ifrs-full	FinancialAssetsPreviously-DesignatedAtFairValueThroughProfitOrLossBut-NoLongerSoDesignated-FirstApplicationOfIFRS9	X instant, debit	label	Financial assets previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	Disclosure: IFRS 7.421 c
			documentation	The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssetsPreviously-DesignatedAtFairValueThroughProfitOrLossRe-classifiedDueToRequirementsOfIFRS9FirstApplicationOfIFRS9	X instant, debit	label	Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	Disclosure: IFRS 7.421 c
			documentation	The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsPreviously-DesignatedAtFairValueThroughProfitOrLossReclassifiedVoluntarilyFirst-ApplicationOfIFRS9	X instant, debit	label	Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	Disclosure: IFRS 7.421 c
			documentation	The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that the entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssetsReclassified-OutOfAvailableforsaleFinancialAssetsAtFairValue	X instant, debit	label	Financial assets reclassified out of available-for-sale financial assets, at fair value	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A b
			documentation	The fair value of financial assets that have been reclassified out of the available-for-sale category. [Refer: At fair value [member]; Financial assets, at fair value]	
ifrs-full	FinancialAssetsReclassified-OutOfAvailableforsaleFinancialAssetsCarryingAmount	X instant, debit	label	Financial assets reclassified out of available-for-sale financial assets, carrying amount	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A b
			documentation	The carrying amount of financial assets that have been reclassified out of the available-for-sale category. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsReclassified-OutOfFinancialAssetsAt-FairValueThroughProfitOr-LossAtFairValue	X instant, debit	label	Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A b
			documentation	The fair value of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssetsReclassified-OutOfFinancialAssetsAt-FairValueThroughProfitOr-LossCarryingAmount	X instant, debit	label	Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A b
			documentation	The carrying amount of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssetsRecognisedAsOfAcquisitionDate	X instant, debit	label	Financial assets recognised as of acquisition date	Example: IFRS 3.B64 i, Example: IFRS 3.IE72
			documentation	The amount recognised as of the acquisition date for financial assets acquired in a business combination. [Refer: Financial assets; Business combinations [member]]	
ifrs-full	FinancialAssetsThatAreIndividuallyDeterminedTo-BeImpairedFairValueOfCollateralHeldAndOtherCreditEnhancements	X instant, debit	label	Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	Example: Expiry date 2023-01-01 IFRS 7.37 b, Example: Expiry date 2023-01-01 IFRS 7.IG29 c
			documentation	The fair value of collateral available and other credit enhancements obtained for financial assets that are individually determined to be impaired. [Refer: Financial assets; Impairment loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsThatWere-DesignatedAsMeasuredAt-FairValueThroughProfitOr-LossBeforeApplicationOfAmendment-sToIFRS9ForPrepayment-FeaturesWithNegativeCompensationThatAreNoLongerSoDesignated	X instant, debit	label	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	Disclosure: IFRS 9.7.2.34 c
			documentation	The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	FinancialAssetsThatWere-DesignatedAsMeasuredAt-FairValueThroughProfitOr-LossBeforeApplicationOfIFRS17ThatAreNo-LongerSoDesignated	X instant, debit	label	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	Disclosure: Effective 2023-01-01 IFRS 17.C32 c
			documentation	The carrying amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss applying paragraph 4.1.5 of IFRS 9 that are no longer so designated after application of IFRS 17.	
ifrs-full	FinancialAssetsToWhichOverlayApproachIsApplied	X instant, debit	label	Financial assets to which overlay approach is applied	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b
			documentation	The amount of financial assets to which the overlay approach is applied. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsTypeMember	member [default]	label	Financial assets, type [member]	Disclosure: IFRS 7.B51, Disclosure: IFRS 7.B52
			documentation	This member stands for aggregated types of financial assets. It also represents the standard value for the 'Types of financial assets' axis if no other member is used. [Refer: Financial assets]	
ifrs-full	FinancialAssetsWhichDoNotQualifyForDerecognitionAxis	axis	label	Transferred financial assets that are not derecognised in their entirety [axis]	Disclosure: IFRS 7.42D
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	FinancialAssetsWhichDoNotQualifyForDerecognitionMember	member [default]	label	Transferred financial assets that are not derecognised in their entirety [member]	Disclosure: IFRS 7.42D
			documentation	This member stands for transferred financial assets that are not derecognised in their entirety. It also represents the standard value for the 'Transferred financial assets that are not derecognised in their entirety' axis if no other member is used. [Refer: Financial assets]	
ifrs-full	FinancialAssetsWhoseContractualCashFlowCharacteristicsHaveBeenAssessedBasedOnFactsAndCircumstancesAtInitialRecognitionWithoutTakingIntoAccountExceptionForPrepaymentFeatures	X instant, debit	label	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	Disclosure: IFRS 7.42S
			documentation	The amount of financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition without taking into account the exception for prepayment features. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsWhoseContractualCashFlowCharacteristicsHaveBeenAssessed-BasedOnFactsAndCircumstancesAtInitialRecognition-WithoutTakingIntoAccountRequirementsRelated-ToModificationOfTime-ValueOfMoneyElement	X instant, debit	label	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	Disclosure: IFRS 7.42R
			documentation	The amount of financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition without taking into account the requirements related to the modification of the time value of money element. [Refer: Financial assets]	
ifrs-full	FinancialAssetsWithContractualCashFlowsModified-DuringReportingPeriod-WhileLossAllowance-MeasuredAtLifetimeExpectedCreditLossesAmortised-CostBeforeModification	X duration, debit	label	Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification	Disclosure: IFRS 7.35 J a
			documentation	The amortised cost before the modification of financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses. [Refer: Financial assets]	
ifrs-full	FinancialAssetsWithContractualCashFlowsModified-DuringReportingPeriod-WhileLossAllowance-MeasuredAtLifetimeExpectedCreditLossesModificationGainLoss	X duration, credit	label	Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)	Disclosure: IFRS 7.35 J a
			documentation	The net modification gain (loss) on financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialAssetsWithModifiedContractualCashFlows-WhileLossAllowance-MeasuredAtLifetimeExpectedCreditLossesForWhichLossAllowanceChanged-DuringReporting-PeriodTo12monthExpectedCreditLossesGrossCarryingAmount	X instant, debit	label	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	Disclosure: IFRS 7.35 J b
			documentation	The gross carrying amount of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount equal to lifetime expected credit losses and for which the loss allowance has changed during the reporting period to an amount equal to 12-month expected credit losses. [Refer: Financial assets]	
ifrs-full	FinancialAssetsWrittenOff-DuringReportingPeriodAnd-StillSubjectToEnforcement-ActivityContractualAmount-Outstanding	X instant, debit	label	Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding	Disclosure: IFRS 7.35L
			documentation	The contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity. [Refer: Financial assets]	
ifrs-full	FinancialEffectOfChangesInAccountingPolicyMember	member	label	Increase (decrease) due to changes in accounting policy [member]	Disclosure: IAS 8.28 f (i), Disclosure: IAS 8.29 c (i)
			documentation	This member stands for the financial effect of changes in accounting policy.	
ifrs-full	FinancialEffectOfCorrectionsOfAccountingErrorsMember	member	label	Increase (decrease) due to corrections of prior period errors [member]	Disclosure: IAS 8.49 b (i), Disclosure: IAS 8.49 c
			documentation	This member stands for the financial effect of corrections of prior period errors.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialEffectOfTransitionFromPreviousGAAP-ToIFRSsAxis	axis	label	Financial effect of transition from previous GAAP to IFRSs [axis]	Disclosure: IFRS 1.24
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	FinancialForecastOfCashFlowsForCashgenerating-UnitMeasurementInput-Member	member	label	Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	Example: IFRS 13.B36 e
			documentation	This member stands for a financial forecast of cash flows for a cash-generating unit, used as a measurement input.	
ifrs-full	FinancialForecastOfProfit-OrLossForCashgenerating-UnitMeasurementInput-Member	member	label	Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	Example: IFRS 13.B36 e
			documentation	This member stands for a financial forecast of profit or loss for a cash-generating unit, used as a measurement input.	
ifrs-full	FinancialGuaranteeContractsMember	member	label	Financial guarantee contracts [member]	Disclosure: IFRS 7.35M, Disclosure: IFRS 7.B8E
			documentation	This member stands for contracts that require the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.	
ifrs-full	FinancialInstrumentsCredit-impairedAfterPurchaseOr-OriginationMember	member	label	Financial instruments credit-impaired after purchase or origination [member]	Disclosure: IFRS 7.35H b (ii), Disclosure: IFRS 7.35M b (ii)
			documentation	This member stands for financial instruments that were credit-impaired after purchase or origination. [Refer: Financial instruments credit-impaired [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialInstrumentsCredit-impairedMember	member	label	Financial instruments credit-impaired [member]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35M
			documentation	This member stands for financial instruments that are credit-impaired. [Refer: Credit impairment of financial instruments [member]]	
ifrs-full	FinancialInstrumentsDesignatedAsHedgingInstrumentsAtFairValue	X instant	label	Financial instruments designated as hedging instruments, at fair value	Disclosure: Expiry date 2023-01-01 IFRS 7.22 b
			documentation	The fair value of financial instruments designated as hedging instruments. Hedging instruments are designated derivatives or (for a hedge of the risk of changes in foreign currency exchange rates only) designated non-derivative financial assets or non-derivative financial liabilities whose fair value or cash flows are expected to offset changes in the fair value or cash flows of a designated hedged item. [Refer: At fair value [member]; Derivatives [member]; Derivative financial assets; Derivative financial liabilities; Financial instruments, class [member]; Financial assets; Financial liabilities]	
ifrs-full	FinancialInstruments-MeasuredAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRiskAxis	axis	label	Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	Disclosure: IFRS 7.24G
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialInstruments-MeasuredAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRisk-Member	member [default]	label	Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	Disclosure: IFRS 7.24G
			documentation	This member stands for financial instruments measured at fair value through profit or loss, because a credit derivative is used to manage the credit risk of these instruments. It also represents the standard value for the 'Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk' axis if no other member is used. [Refer: Financial instruments, class [member]; Credit risk [member]]	
ifrs-full	FinancialInstrumentsNot-CreditimpairedMember	member	label	Financial instruments not credit-impaired [member]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35M
			documentation	This member stands for financial instruments that are not credit-impaired. [Refer: Credit impairment of financial instruments [member]]	
ifrs-full	FinancialInstrumentsPurchasedOrOriginatedCreditimpairedMember	member	label	Financial instruments purchased or originated credit-impaired [member]	Disclosure: IFRS 7.35H c, Disclosure: IFRS 7.35M c
			documentation	This member stands for financial instruments that were purchased or originated as credit-impaired. [Refer: Financial instruments credit-impaired [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialInstrumentsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssets	(X) instant, credit	label	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	Example: IFRS 7.13C d (i), Example: IFRS 7.IG40D
			documentation	The amount of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial assets. [Refer: Financial assets]	
			negatedLabel	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	
ifrs-full	FinancialInstrumentsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilities	(X) instant, debit	label	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	Example: IFRS 7.13C d (i), Example: IFRS 7.IG40D
			documentation	The amount of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial liabilities. [Refer: Financial liabilities]	
			negatedLabel	Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	
ifrs-full	FinancialInstrumentsWhoseFairValuePreviously-CouldNotBeReliably-MeasuredAtTimeOfDerecognition	X instant	label	Financial instruments whose fair value previously could not be reliably measured at time of derecognition	Disclosure: Expiry date 2023-01-01 IFRS 7.30 e
			documentation	The amount, at the time of derecognition, of derecognised financial instruments whose fair value previously could not be reliably measured. [Refer: Financial instruments, class [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilities	X instant, credit	label	Financial liabilities	Disclosure: IFRS 7.25
			documentation	The amount of liabilities that are: (a) a contractual obligation: (i) to deliver cash or another financial asset to another entity; or (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or (b) a contract that will, or may be, settled in the entity's own equity instruments and is: (i) a non-derivative for which the entity is, or may be, obliged to deliver a variable number of the entity's own equity instruments; or (ii) a derivative that will, or may be, settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, rights, options or warrants to acquire a fixed number of the entity's own equity instruments for a fixed amount of any currency are equity instruments if the entity offers the rights, options or warrants pro rata to all of its existing owners of the same class of its own non-derivative equity instruments. Also, for those purposes the entity's own equity instruments do not include puttable financial instruments that are classified as equity instruments in accordance with paragraphs 16A-16B of IAS 32, instruments that impose on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and are classified as equity instruments in accordance with paragraphs 16C-16D of IAS 32, or instruments that are contracts for the future receipt or delivery of the entity's own equity instruments. As an exception, an instrument that meets the definition of a financial liability is classified as an equity instrument if it has all the features and meets the conditions in paragraphs 16A-16B or paragraphs 16C-16D of IAS 32. [Refer: Financial instruments, class [member]; Financial assets; Derivatives [member]]	
			totalLabel	Total financial liabilities	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesAffected-ByAmendment-sToIFRS9ForPrepayment-FeaturesWithNegativeCompensationCarryingAmount-AfterApplyingAmendments	X instant, credit	label	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	Disclosure: IFRS 9.7.2.34 b
			documentation	The carrying amount of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.	
ifrs-full	FinancialLiabilitiesAffected-ByAmendment-sToIFRS9ForPrepayment-FeaturesWithNegativeCompensationCarryingAmount-ImmediatelyBeforeApplyingAmendments	X instant, credit	label	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	Disclosure: IFRS 9.7.2.34 a
			documentation	The carrying amount of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	
ifrs-full	FinancialLiabilitiesAffected-ByAmendment-sToIFRS9ForPrepayment-FeaturesWithNegativeCompensationMeasurementCategoryAfterApplyingAmendments	text	label	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	Disclosure: IFRS 9.7.2.34 b
			documentation	The measurement category of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesAffected-ByAmendment-sToIFRS9ForPrepayment-FeaturesWithNegativeCompensationMeasurementCategoryImmediatelyBeforeApplyingAmendments	text	label	Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	Disclosure: IFRS 9.7.2.34 a
			documentation	The measurement category of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.	
ifrs-full	FinancialLiabilitiesAffected-ByAmendment-sToIFRS9MadeByIFRS17-CarryingAmountAfterApplyingAmendments	X instant, credit	label	Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, carrying amount after applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 b
			documentation	The carrying amount of financial liabilities affected by amendments to IFRS 9 made by IFRS 17, after applying the amendments.	
ifrs-full	FinancialLiabilitiesAffected-ByAmendment-sToIFRS9MadeByIFRS17-CarryingAmountImmediatelyBeforeApplyingAmendments	X instant, credit	label	Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, carrying amount immediately before applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 a
			documentation	The carrying amount of financial liabilities affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesAffected-ByAmendment-sToIFRS9MadeByIFRS17-ClassificationImmediatelyBeforeApplyingAmendments	text	label	Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, classification immediately before applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 a
			documentation	The classification of financial liabilities affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.	
ifrs-full	FinancialLiabilitiesAffected-ByAmendment-sToIFRS9MadeByIFRS17-MeasurementCategoryAfterApplyingAmendments	text	label	Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, measurement category after applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 b
			documentation	The measurement category of financial liabilities affected by the amendments to IFRS 9 made by IFRS 17, after applying the amendments.	
ifrs-full	FinancialLiabilitiesAffected-ByAmendment-sToIFRS9MadeByIFRS17-MeasurementCategoryImmediatelyBeforeApplyingAmendments	text	label	Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, measurement category immediately before applying amendments	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 a
			documentation	The measurement category of financial liabilities affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesAtAmortisedCost	X instant, credit	label	Financial liabilities at amortised cost	Disclosure: Expiry date 2023-01-01 IFRS 7.8 f, Disclosure: IFRS 7.8 g
			documentation	The amount of financial liabilities at amortised cost. The amortised cost is the amount at which financial liabilities are measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount. [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilitiesAtAmortisedCostCategoryMember	member	label	Financial liabilities at amortised cost, category [member]	Disclosure: Expiry date 2023-01-01 IFRS 7.8 f, Disclosure: IFRS 7.8 g
			documentation	This member stands for the financial liabilities at amortised cost category. [Refer: Financial liabilities at amortised cost]	
ifrs-full	FinancialLiabilitiesAtAmortisedCostMember	member	label	Financial liabilities at amortised cost, class [member]	Disclosure: IFRS 7.B2 a
			documentation	This member stands for the financial liabilities measured at amortised cost class. [Refer: Financial liabilities at amortised cost]	
ifrs-full	FinancialLiabilitiesAtFairValue	X instant, credit	label	Financial liabilities, at fair value	Disclosure: IFRS 7.25
			documentation	The fair value of financial liabilities. [Refer: At fair value [member]; Financial liabilities]	
ifrs-full	FinancialLiabilitiesAtFairValueMember	member	label	Financial liabilities at fair value, class [member]	Disclosure: IFRS 7.B2 a
			documentation	This member stands for the financial liabilities measured at fair value class. [Refer: Financial liabilities; At fair value [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss	X instant, credit	label	Financial liabilities at fair value through profit or loss	Disclosure: IFRS 7.8 e
			documentation	The amount of financial liabilities that meet either of the following conditions: (a) they meet the definition of held for trading; or (b) upon initial recognition they are designated by the entity as at fair value through profit or loss. An entity may use this designation only when permitted by paragraph 4.3.5 of IFRS 9 (embedded derivatives) or when doing so results in more relevant information, because either: (a) it eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as 'an accounting mismatch') that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; or (b) a group of financial liabilities or financial assets and financial liabilities is managed and its performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy, and information about the group is provided internally on that basis to the entity's key management personnel (as defined in IAS 24). [Refer: At fair value [member]; Key management personnel of entity or parent [member]; Derivatives [member]; Financial assets; Financial liabilities]	
			totalLabel	Total financial liabilities at fair value through profit or loss	
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-Abstract		label	Financial liabilities at fair value through profit or loss [abstract]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-CategoryMember	member	label	Financial liabilities at fair value through profit or loss, category [member]	Disclosure: IFRS 7.8 e
			documentation	This member stands for the financial liabilities at fair value through profit or loss category. [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-ClassifiedAsHeldFor-Trading	X instant, credit	label	Financial liabilities at fair value through profit or loss that meet definition of held for trading	Disclosure: IFRS 7.8 e
			documentation	The amount of financial liabilities at fair value through profit or loss that meet the definition of held for trading. A financial liability is classified as held for trading if: (a) it is acquired or incurred principally for the purpose of selling or repurchasing it in the near term; (b) on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or (c) it is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument). [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-DesignatedAsUponInitial-Recognition	X instant, credit	label	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.8 e
			documentation	The amount of financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: At fair value [member]; Financial liabilities at fair value through profit or loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-DesignatedUponInitialRecognitionCategoryMember	member	label	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	Disclosure: IFRS 7.8 e
			documentation	This member stands for the financial liabilities at fair value through profit or loss designated as such upon initial recognition or subsequently category. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLossThatMeetDefinitionOf-HeldForTradingCategoryMember	member	label	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	Disclosure: IFRS 7.8 e
			documentation	This member stands for the financial liabilities at fair value through profit or loss that meet the definition of held for trading category. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]	
ifrs-full	FinancialLiabilitiesCarryingAmountImmediatelyAfter-InitialApplicationOfIFRS9	X instant, credit	label	Financial liabilities, carrying amount immediately after initial application of IFRS 9	Disclosure: IFRS 7.421 b
			documentation	The carrying amount of financial liabilities immediately after the initial application of IFRS 9. [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilitiesCarryingAmountImmediatelyBeforeInitialApplicationOfIFRS9	X instant, credit	label	Financial liabilities, carrying amount immediately before initial application of IFRS 9	Disclosure: IFRS 7.421 a
			documentation	The carrying amount of financial liabilities at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial liabilities]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesCategoryMember	member [default]	label	Financial liabilities, category [member]	Disclosure: IFRS 7.8
			documentation	This member stands for aggregated categories of financial liabilities. It also represents the standard value for the ‘Categories of financial liabilities’ axis if no other member is used. [Refer: Financial assets]	
ifrs-full	FinancialLiabilitiesMeasurementCategoryImmediatelyAfterInitialApplicationOfIFRS9	text	label	Financial liabilities, measurement category immediately after initial application of IFRS 9	Disclosure: IFRS 7.421 b
			documentation	The measurement category of financial liabilities immediately after the initial application of IFRS 9. [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilitiesMeasurementCategoryImmediatelyBeforeInitialApplicationOfIFRS9	text	label	Financial liabilities, measurement category immediately before initial application of IFRS 9	Disclosure: IFRS 7.421 a
			documentation	The measurement category of financial liabilities at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity’s chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilitiesMember	member [default]	label	Financial liabilities, class [member]	Disclosure: IFRS 7.421, Disclosure: IFRS 7.6, Disclosure: IFRS 9.7.2.34, Disclosure: Effective 2023-01-01 IFRS 9.7.2.42
			documentation	This member stands for aggregated classes financial liabilities. It also represents the standard value for the ‘Classes of financial liabilities’ axis if no other member is used. [Refer: Financial liabilities]	
ifrs-full	FinancialLiabilitiesOutsideScopeOfIFRS7Member	member	label	Financial liabilities outside scope of IFRS 7, class [member]	Disclosure: IFRS 7.B2 b
			documentation	This member stands for the financial liabilities outside the scope of IFRS 7 class. [Refer: Financial liabilities]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossButNoLongerSoDesignated-FirstApplicationOfIFRS9	X instant, credit	label	Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9	Disclosure: IFRS 7.42I c
			documentation	The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full	FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedDueToRequirementsOfIFRS9FirstApplicationOfIFRS9	X instant, credit	label	Financial liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9	Disclosure: IFRS 7.42I c
			documentation	The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to the requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full	FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedVoluntarilyFirstApplicationOfIFRS9	X instant, credit	label	Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	Disclosure: IFRS 7.42I c
			documentation	The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that the entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesReclassifiedIntoEquity	X duration	label	Financial liabilities reclassified into equity	Disclosure: IAS 1.80 A
			documentation	The amount of financial liabilities reclassified into equity. [Refer: Equity; Financial liabilities]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Financial liabilities recognised as of acquisition date	Example: IFRS 3.B64 i, Example: IFRS 3.IE72
			documentation	The amount recognised as of the acquisition date for financial liabilities assumed in a business combination. [Refer: Financial liabilities; Business combinations [member]]	
			negatedLabel	Financial liabilities recognised as of acquisition date	
ifrs-full	FinancialLiabilitiesThatWereDesignatedAsMeasuredAtFairValueThroughProfitOrLossBeforeApplicationOfAmendmentsToIFRS9ForPrepaymentFeaturesWithNegativeCompensationThatAreNoLongerSoDesignated	X instant, credit	label	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	Disclosure: IFRS 9.7.2.34 c
			documentation	The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial liabilities at fair value through profit or loss]	
ifrs-full	FinancialLiabilitiesThatWereDesignatedAsMeasuredAtFairValueThroughProfitOrLossBeforeApplicationOfAmendmentsToIFRS9MadeByIFRS17-ButAreNoLongerSoDesignated	X instant, credit	label	Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 made by IFRS 17 but are no longer so designated	Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 c
			documentation	The carrying amount of any financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity applies the amendments to IFRS 9 made by IFRS 17. [Refer: Financial liabilities at fair value through profit or loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FinancialLiabilitiesType-Member	member [default]	label	Financial liabilities, type [member]	Disclosure: IFRS 7.B51, Disclosure: IFRS 7.B52
			documentation	This member stands for aggregated types of financial liabilities. It also represents the standard value for the 'Types of financial liabilities' axis if no other member is used. [Refer: Financial assets]	
ifrs-full	FinancialRiskMember	member	label	Financial risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127
			documentation	This member stands for the risk of a possible future change in one or more of a specified interest rate, financial instrument price, commodity price, currency exchange rate, index of prices or rates, credit rating or credit index or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract.	
ifrs-full	FinishedGoods	X instant, debit	label	Current finished goods	Example: IAS 1.78 c, Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of goods that have completed the production process and are held for sale in the ordinary course of business. [Refer: Inventories]	
ifrs-full	FiveYearsBeforeReportingYearMember	member	label	Five years before reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for a year that ended five years before the end of the reporting year.	
ifrs-full	FixedInterestRateMember	member	label	Fixed interest rate [member]	Common practice: IFRS 7.39
			documentation	This member stands for a fixed interest rate. [Refer: Interest rate risk [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FixedpriceContractsMember	member	label	Fixed-price contracts [member]	Example: IFRS 15.B89 d
			documentation	This member stands for fixed-price contracts with customers.	
ifrs-full	FixturesAndFittings	X instant, debit	label	Fixtures and fittings	Example: IAS 16.37 g
			documentation	The amount of fixtures and fittings, not permanently attached to real property, used in the entity's operations.	
ifrs-full	FixturesAndFittingsMember	member	label	Fixtures and fittings [member]	Example: IAS 16.37 g
			documentation	This member stands for a class of property, plant and equipment representing fixtures and fittings that are not permanently attached to real property. [Refer: Property, plant and equipment]	
ifrs-full	FlatSalaryPensionDefined-BenefitPlansMember	member	label	Flat salary pension defined benefit plans [member]	Example: IAS 19.138 b
			documentation	This member stands for flat salary pension defined benefit plans. [Refer: Pension defined benefit plans [member]]	
ifrs-full	FloatingInterestRateMember	member	label	Floating interest rate [member]	Common practice: IFRS 7.39
			documentation	This member stands for a non-fixed interest rate. [Refer: Interest rate risk [member]]	
ifrs-full	ForeignCountriesMember	member	label	Foreign countries [member]	Disclosure: IFRS 8.33 a, Disclosure: IFRS 8.33 b
			documentation	This member stands for countries outside the entity's country of domicile. [Refer: Country of domicile [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ForeignExchangeGain	X duration, credit	label	Foreign exchange gain	Disclosure: IAS 1.35, Disclosure: IAS 21.52 a
			documentation	The gross gain arising from exchange differences recognised in profit or loss, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Foreign exchange gain (loss)]	
ifrs-full	ForeignExchangeGainLoss-Abstract		label	Foreign exchange gain (loss) [abstract]	
ifrs-full	ForeignExchangeLoss	(X) duration, debit	label	Foreign exchange loss	Disclosure: IAS 1.35, Disclosure: IAS 21.52 a
			documentation	The gross loss arising from exchange differences recognised in profit or loss, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Foreign exchange gain (loss)]	
			negatedLabel	Foreign exchange loss	
ifrs-full	ForeignExchangeRates-Abstract		label	Foreign exchange rates [abstract]	
ifrs-full	ForwardContractMember	member	label	Forward contract [member]	Common practice: IAS 1.112 c
			documentation	This member stands for a contract between two parties for the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.	
ifrs-full	FourYearsBeforeReportingYearMember	member	label	Four years before reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for a year that ended four years before the end of the reporting year.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FranchiseFeeIncome	X duration, credit	label	Franchise fee income	Common practice: IAS 1.112 c
			documentation	The amount of income arising from franchise fees.	
ifrs-full	FranchisesMember	member	label	Franchises [member]	Common practice: IAS 38.119
			documentation	This member stands for a class of intangible assets representing the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]	
ifrs-full	FuelAndEnergyExpense	X duration, debit	label	Fuel and energy expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from the consumption of fuel and energy.	
			totalLabel	Total fuel and energy expense	
ifrs-full	FuelAndEnergyExpenseAbstract		label	Fuel and energy expense [abstract]	
ifrs-full	FuelExpense	X duration, debit	label	Fuel expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from the consumption of fuel.	
ifrs-full	FunctionalOrPresentation-CurrencyMember	member [default]	label	Functional or presentation currency [member]	Disclosure: IAS 21.57 a
			documentation	This member indicates information displayed in the functional or presentation currency. It also represents the standard value for the 'Currency in which information is displayed' axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	FundingArrangementsOf-DefinedBenefitPlansAxis	axis	label	Funding arrangements of defined benefit plans [axis]	Example: IAS 19.138 e
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	FundingArrangementsOf-DefinedBenefit-PlansMember	member [default]	label	Funding arrangements of defined benefit plans [member]	Example: IAS 19.138 e
			documentation	This member stands for all defined benefit plans when disaggregated by funding arrangements of defined benefits plans. It also represents the standard value for the 'Funding arrangements of defined benefits plans' axis if no other member is used.	
ifrs-full	FuturesContractMember	member	label	Futures contract [member]	Common practice: IAS 1.112 c
			documentation	This member stands for a standardised, exchange-traded contract for the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.	
ifrs-full	GainLossArisingFromDerecognitionOfFinancialAssets-MeasuredAtAmortisedCost	X duration, credit	label	Gain (loss) arising from derecognition of financial assets measured at amortised cost	Disclosure: IAS 1.82 aa
			documentation	The gain (loss) arising from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	
			netLabel	Net gain (loss) arising from derecognition of financial assets measured at amortised cost	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainLossArisingFromDerecognitionOfFinancialAssets-MeasuredAtAmortisedCost-Abstract		label	Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]	
ifrs-full	GainLossArisingFromDifferenceBetweenCarryingAmountOfFinancialLiabilityExtinguishedAndConsiderationPaid	X duration, credit	label	Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	Disclosure: IFRIC 19.11
			documentation	The gain (loss) arising from the difference between the carrying amount of the financial liability extinguished and the measurement of the consideration paid (equity instruments issued) to the creditor. [Refer: Carrying amount [member]]	
ifrs-full	GainLossOfDerecognisedFinancialAssetsAtDateOfTransfer	X duration, credit	label	Gain (loss) of derecognised financial assets at date of transfer	Disclosure: IFRS 7.42G a
			documentation	The gain (loss) recognised on derecognised financial assets as of the date of the transfer of the assets. [Refer: Financial assets]	
ifrs-full	GainLossOfDerecognisedFinancialAssetsRepresenting-GreatestTransferActivity	X duration, credit	label	Gain (loss) from transfer activity during period representing greatest transfer activity	Disclosure: IFRS 7.42G c (ii)
			documentation	The gain (loss) recognised from the transfer of financial assets during the part of the reporting period within which the greatest transfer activity took place when the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainLossOnCessationOf-ConsolidationOfSubsidiariesDueToChangeOfInvestmentEntityStatus	X duration, credit	label	Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	Disclosure: IFRS 12.9B b
			documentation	The gain (loss) arising on the cessation of the consolidation of subsidiaries due to the change of investment entity status. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	
ifrs-full	GainLossOnChangeInFair-ValueOfHedgedItemUsed-AsBasisForRecognising-HedgeIneffectiveness	X duration, credit	label	Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	Disclosure: IFRS 7.24B a (iv), Disclosure: IFRS 7.24B b (i)
			documentation	The gain (loss) on the change in fair value of the hedged item used as a basis for recognising hedge ineffectiveness. Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item.	
ifrs-full	GainLossOnChangeInFair-ValueOfHedgingInstrumentUsedAsBasisForRecognisingHedgeIneffectiveness	X duration, credit	label	Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness	Disclosure: IFRS 7.24 A c
			documentation	The gain (loss) on the change in fair value of the hedging instrument used as a basis for recognising hedge ineffectiveness. Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainLossOnChangesInEffectOfLimitingNetDefined-BenefitAssetToAssetCeiling	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense	Disclosure: IAS 19.141 c (iv)
			documentation	The decrease (increase) in the net defined benefit liability (asset) resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Interest income (expense); Net defined benefit liability (asset); Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)]	
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense	
ifrs-full	GainLossOnChangesInEffectOfLimitingReimbursementRightsToAssetCeiling	X duration, debit	label	Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense	Disclosure: IAS 19.141 c (iv)
			documentation	The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from the gain (loss) on changes in the effect of limiting a reimbursement right to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Increase in reimbursement rights related to defined benefit obligation, resulting from interest income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainLossOnDesignationOf-FinancialInstrumentAs-MeasuredAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRisk	X duration, credit	label	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	Disclosure: IFRS 7.24G b
			documentation	The gain (loss) recognised on designation of a financial instrument, or a proportion of it, as measured at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
ifrs-full	GainLossOnHedgeIneffectiveness	X duration, credit	label	Gain (loss) on hedge ineffectiveness	Disclosure: IFRS 7.24C a (i)
			documentation	The gain (loss) on hedge ineffectiveness. Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item.	
			totalLabel	Total gain (loss) on hedge ineffectiveness	
ifrs-full	GainLossOnHedgeIneffectivenessAbstract		label	Gain (loss) on hedge ineffectiveness [abstract]	
ifrs-full	GainLossOnHedgeIneffectivenessRecognisedInOther-ComprehensiveIncome	X duration, credit	label	Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	Disclosure: IFRS 7.24C a (i)
			documentation	The gain (loss) recognised in other comprehensive income on hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainLossOnHedgeIneffectivenessRecognisedInProfitOrLoss	X duration, credit	label	Gain (loss) on hedge ineffectiveness recognised in profit or loss	Disclosure: IFRS 7.24C a (i), Disclosure: IFRS 7.24C b (ii)
			documentation	The gain (loss) recognised in profit or loss on hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]	
ifrs-full	GainLossOnRemeasurementOfNetDefinedBenefitLiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income	Disclosure: IAS 19.141 c
			documentation	The decrease (increase) in a net defined benefit liability (asset) resulting from the remeasurement of that net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]	
			commentaryGuidance	Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from gain on remeasurement in other comprehensive income should be tagged with a positive value; increases resulting from loss on remeasurement should be tagged with a negative value. Increases in the fair value of plan assets resulting from gain on remeasurement in other comprehensive income represent a decrease in the net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a positive value; decreases in fair value of plan assets resulting from loss on remeasurement should be tagged with a negative value.	
			negatedTotalLabel	Total increase (decrease) in net defined benefit liability (asset) resulting from loss (gain) on remeasurement in other comprehensive income	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainLossOnRemeasurementOfNetDefinedBenefitLiabilityAssetAbstract		label	Changes in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income [abstract]	
ifrs-full	GainLossOnRemeasurementOfReimbursementRights	X duration, debit	label	Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on remeasurement	Disclosure: IAS 19.141 c
			documentation	The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from the remeasurement of reimbursement rights. [Refer: Reimbursement rights related to defined benefit obligation, at fair value]	
			totalLabel	Total increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on remeasurement	
ifrs-full	GainLossOnRemeasurementOfReimbursementRightsAbstract		label	Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on remeasurement [abstract]	
ifrs-full	GainLossRecognisedAsResultOfRemeasuringToFairValueEquityInterestInAcquireeHeldByAcquirerBeforeBusinessCombination	X duration, credit	label	Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	Disclosure: IFRS 3.B64 p (ii)
			documentation	The gain (loss) recognised as result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainLossRecognisedOnFinancialInstrumentsWhoseFairValuePreviouslyCouldNotBeReliablyMeasured	X duration, credit	label	Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	Disclosure: Expiry date 2023-01-01 IFRS 7.30 e
			documentation	The gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured. [Refer: Financial instruments, class [member]]	
ifrs-full	GainLossRecognisedOnMeasurementToFairValueLessCostsToSellOrOnDisposalOfAssetsOrDisposalGroupsConstitutingDiscontinuedOperation	X duration, credit	label	Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	Disclosure: IFRS 5.33 b (iii)
			documentation	The gain (loss) recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation. [Refer: Discontinued operations [member]]	
ifrs-full	GainLossThatRelatesToIdentifiableAssetsAcquiredOrLiabilitiesAssumedInBusinessCombination	X duration, credit	label	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	Disclosure: IFRS 3.B67 e
			documentation	The gain (loss) that both: (a) relates to identifiable assets acquired or liabilities assumed in a business combination; and (b) is of such size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements. [Refer: Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainOnRecoveryOfLoans-AndAdvancesPreviously-WrittenOff	X duration, credit	label	Gain on recovery of loans and advances previously written off	Common practice: IAS 1.85
			documentation	The gain on the recovery of loans and advances previously written off.	
ifrs-full	GainRecognisedInBargain-PurchaseTransaction	X duration, credit	label	Gain recognised in bargain purchase transaction	Disclosure: IFRS 3.B64 n (i)
			documentation	The amount of any gain recognised in a business combination in which the net of the identifiable assets acquired and the liabilities assumed exceeds the aggregate of the consideration transferred, non-controlling interest in the acquiree and fair value of the acquirer's previously held equity interest in the acquiree. [Refer: Business combinations [member]]	
ifrs-full	GainsArisingFromDerecognitionOfFinancialAssets-MeasuredAtAmortisedCost	X duration, credit	label	Gains arising from derecognition of financial assets measured at amortised cost	Disclosure: IFRS 7.20 A
			documentation	The gain, recognised in the statement of comprehensive income, that arises from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesArisingFrom-DifferenceBetweenPreviousCarryingAmountAnd-FairValueOfFinancialAssetsReclassifiedAsMeasuredAtFairValue	X duration, credit	label	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	Disclosure: IAS 1.82 ca
			documentation	The gains (losses) arising from the difference between the previous amortised cost and the fair value of financial assets reclassified out of the amortised cost into the fair value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets at amortised cost]	
ifrs-full	GainsLossesArisingFromSaleAndLeasebackTransactions	X duration, credit	label	Gains (losses) arising from sale and leaseback transactions	Disclosure: IFRS 16.53 i
			documentation	The gains (losses) arising from sale and leaseback transactions.	
ifrs-full	GainsLossesArisingFrom-SettlementsDefinedBenefitPlans	(X) duration, credit	label	Gains (losses) arising from settlements, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of income (expense) resulting from settlements. Settlements are transactions that eliminate all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions. [Post-employment benefit expense in profit or loss, defined benefit plans; Defined benefit plans [member]; Actuarial assumptions [member]] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements]	
			negatedLabel	Losses (gains) arising from settlements, defined benefit plans	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesArisingFrom-SettlementsNetDefined-BenefitLiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements	Disclosure: IAS 19.141 d
			documentation	The decrease (increase) in the net defined benefit liability (asset) resulting from settlements. Settlements are transactions that eliminate all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]; Actuarial assumptions [member]]	
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from losses (gains) arising from settlements	
ifrs-full	GainsLossesOnAvailable-for-saleFinancialAssets	X duration, credit	label	Gains (losses) on available-for-sale financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (ii)
			documentation	The gains (losses) on available-for-sale financial assets. [Refer: Financial assets available-for-sale]	
ifrs-full	GainsLossesOnCashFlow-HedgesBeforeTax	X duration, credit	label	Gains (losses) on cash flow hedges, before tax	Disclosure: IAS 1.91 b, Disclosure: Expiry date 2023-01-01 IFRS 7.23 c
			documentation	The gains (losses) recognised in other comprehensive income on cash flow hedges, before tax, before reclassification adjustments. [Refer: Cash flow hedges [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnCashFlow-HedgesNetOfTax	X duration, credit	label	Gains (losses) on cash flow hedges, net of tax	Disclosure: IAS 1.91 a, Disclosure: Expiry date 2023-01-01 IFRS 7.23 c, Disclosure: IFRS 7.24C b (i), Disclosure: IFRS 7.24E a
			documentation	The gains (losses) recognised in other comprehensive income on cash flow hedges, net of tax, before reclassification adjustments. [Refer: Cash flow hedges [member]]	
ifrs-full	GainsLossesOnChangeIn-FairValueEstimatesOfBi-ologicalAssetsForCurrent-Period	X duration, credit	label	Gains (losses) on change in fair value less costs to sell of biological assets for current period	Disclosure: IAS 41.40
			documentation	The gains (losses) arising during the current period on the change in fair value less costs to sell of biological assets. [Refer: Biological assets]	
ifrs-full	GainsLossesOnChange-InFairValueOfDerivatives	X duration, credit	label	Gains (losses) on change in fair value of derivatives	Common practice: IAS 1.85
			documentation	The gains (losses) resulting from change in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]	
			netLabel	Net gains (losses) on change in fair value of derivatives	
ifrs-full	GainsLossesOnChange-InFairValueOfDerivativesAbstract		label	Gains (losses) on change in fair value of derivatives [abstract]	
ifrs-full	GainsLossesOnChangeIn-ValueOfForeignCurrency-BasisSpreadsBeforeTax	X duration, credit	label	Gains (losses) on change in value of foreign currency basis spreads, before tax	Disclosure: IAS 1.91 b
			documentation	The gains (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, before tax, before reclassification adjustments. [Refer: Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnChangeIn-ValueOfForeignCurrency-BasisSpreadsNetOfTax	X duration, credit	label	Gains (losses) on change in value of foreign currency basis spreads, net of tax	Disclosure: IAS 1.91 a
			documentation	The gains (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, net of tax, before reclassification adjustments. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnChangeIn-ValueOfForwardElementsOfForwardContractsBeforeTax	X duration, credit	label	Gains (losses) on change in value of forward elements of forward contracts, before tax	Disclosure: IAS 1.91 b
			documentation	The gains (losses) recognised in other comprehensive income on change in value of forward elements of forward contracts, before tax, before reclassification adjustments. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnChangeIn-ValueOfForwardElementsOfForwardContractsNetOfTax	X duration, credit	label	Gains (losses) on change in value of forward elements of forward contracts, net of tax	Disclosure: IAS 1.91 a
			documentation	The gains (losses) recognised in other comprehensive income on change in value of forward elements of forward contracts, net of tax, before reclassification adjustments. [Refer: Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnChangeIn-ValueOfTimeValueOfOptionsBeforeTax	X duration, credit	label	Gains (losses) on change in value of time value of options, before tax	Disclosure: IAS 1.91 b
			documentation	The gains (losses) recognised in other comprehensive income on change in value of time value of options, before tax, before reclassification adjustments. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnChangeIn-ValueOfTimeValueOfOptionsNetOfTax	X duration, credit	label	Gains (losses) on change in value of time value of options, net of tax	Disclosure: IAS 1.91 a
			documentation	The gains (losses) recognised in other comprehensive income on change in value of time value of options, net of tax, before reclassification adjustments. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnChangesInEffectOfLimitingNetDefinedBenefitAssetToAsset-CeilingExcludingInterestIncomeOrExpenseBeforeTax-DefinedBenefitPlans	X duration, credit	label	Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, before tax, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of other comprehensive income, before tax, resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnChangesInEffectOfLimitingNetDefinedBenefitAssetToAssetCeilingExcludingInterestIncomeOrExpenseNetOfTaxDefinedBenefitPlans	X duration, credit	label	Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net of tax, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of other comprehensive income, net of tax, resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense]	
ifrs-full	GainsLossesOnDisposalsOfInvestmentProperties	X duration, credit	label	Gains (losses) on disposals of investment properties	Common practice: IAS 1.112 c
			documentation	The gains (losses) on disposals of investment properties. [Refer: Investment property]	
			netLabel	Net gains (losses) on disposals of investment properties	
ifrs-full	GainsLossesOnDisposalsOfInvestmentProperties-Abstract		label	Gains (losses) on disposals of investment properties [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnDisposalsOfInvestmentPropertyCarriedAtCostOrInAccordance-WithIFRS16WithinFair-ValueModel	X duration, credit	label	Gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model	Disclosure: IAS 40.78 d (iii)
			documentation	The gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within the fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	
ifrs-full	GainsLossesOnDisposalsOfInvestments	X duration, credit	label	Gains (losses) on disposals of investments	Disclosure: IAS 1.98 d
			documentation	The gains (losses) on disposals of investments.	
			netLabel	Net gains (losses) on disposals of investments	
ifrs-full	GainsLossesOnDisposalsOfInvestmentsAbstract		label	Gains (losses) on disposals of investments [abstract]	
ifrs-full	GainsLossesOnDisposalsOfNoncurrentAssets	X duration, credit	label	Gains (losses) on disposals of non-current assets	Common practice: IAS 1.112 c
			documentation	The gains (losses) on disposals of non-current assets. [Refer: Non-current assets]	
			netLabel	Net gains (losses) on disposals of non-current assets	
ifrs-full	GainsLossesOnDisposalsOfNoncurrentAssetsAbstract		label	Gains (losses) on disposals of non-current assets [abstract]	
ifrs-full	GainsLossesOnDisposalsOfOtherNoncurrentAssets	X duration, credit	label	Gains (losses) on disposals of other non-current assets	Disclosure: IAS 1.98
			documentation	The gains (losses) on disposals of other non-current assets. [Refer: Other non-current assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnDisposalsOf-PropertyPlantAndE-equipment	X duration, credit	label	Gains (losses) on disposals of property, plant and equipment	Disclosure: IAS 1.98 c
			documentation	The gains (losses) on disposals of property, plant and equipment. [Refer: Property, plant and equipment]	
			netLabel	Net gains (losses) on disposals of property, plant and equipment	
ifrs-full	GainsLossesOnDisposalsOf-PropertyPlantAndEquip-mentAbstract		label	Gains (losses) on disposals of property, plant and equipment [abstract]	
ifrs-full	GainsLossesOnExchange-DifferencesOnTranslation-BeforeTax	X duration, credit	label	Gains (losses) on exchange differences on translation of foreign operations, before tax	Disclosure: IAS 1.91 b
			documentation	The gains (losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, before tax, before reclassification adjustments. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnExchange-DifferencesOnTranslation-NetOfTax	X duration, credit	label	Gains (losses) on exchange differences on translation of foreign operations, net of tax	Disclosure: IAS 1.91 a
			documentation	The gains (losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, net of tax, before reclassification adjustments. [Refer: Other comprehensive income]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnExchange-DifferencesOnTranslation-RecognisedInProfitOrLoss	X duration, credit	label	Foreign exchange gain (loss)	Disclosure: IAS 1.35, Disclosure: IAS 21.52 a
			documentation	The amount of exchange differences recognised in profit or loss that arise from foreign currency transactions, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: At fair value [member]; Financial instruments, class [member]]	
			netLabel	Net foreign exchange gain (loss)	
ifrs-full	GainsLossesOnFairValueAdjustmentAttributableToPhysicalChangesBiologicalAssets	X duration	label	Gains (losses) on fair value adjustment attributable to physical changes, biological assets	Example: IAS 41 -, Example: 1 XYZ Dairy Ltd, Example: IAS 41.51
			documentation	The gains (losses) arising from changes in fair value less costs to sell of biological assets due to physical changes. [Refer: Biological assets]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
ifrs-full	GainsLossesOnFairValueAdjustmentAttributableToPriceChangesBiologicalAssets	X duration	label	Gains (losses) on fair value adjustment attributable to price changes, biological assets	Example: IAS 41 -, Example: 1 XYZ Dairy Ltd, Example: IAS 41.51
			documentation	The gains (losses) arising from changes in fair value less costs to sell of biological assets due to price changes in the market. [Refer: Biological assets]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnFairValueAdjustmentBiologicalAssets	X duration	label	Gains (losses) on fair value adjustment, biological assets	Disclosure: IAS 41.50 a
			documentation	The gains (losses) arising from changes in fair value less costs to sell of biological assets due to both physical and price changes in the market. [Refer: Biological assets]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			totalLabel	Total gains (losses) on fair value adjustment, biological assets	
ifrs-full	GainsLossesOnFairValueAdjustmentBiologicalAssetsAbstract		label	Gains (losses) on fair value adjustment, biological assets [abstract]	
ifrs-full	GainsLossesOnFairValueAdjustmentInvestmentProperty	X duration	label	Gains (losses) on fair value adjustment, investment property	Disclosure: IAS 40.76 d
			documentation	The gains (losses) from changes in the fair value of investment property. [Refer: Investment property]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
ifrs-full	GainsLossesOnFinancialAssetsAtAmortisedCost	X duration, credit	label	Gains (losses) on financial assets at amortised cost	Disclosure: IFRS 7.20 a (vi)
			documentation	The gains (losses) on financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLoss	X duration, credit	label	Gains (losses) on financial assets at fair value through profit or loss	Disclosure: IFRS 7.20 a (i)
			documentation	The gains (losses) on financial assets at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	
			totalLabel	Total gains (losses) on financial assets at fair value through profit or loss	
ifrs-full	GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	X duration, credit	label	Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (i)
			documentation	The gains (losses) on financial assets at fair value through profit or loss classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading; Gains (losses) on financial assets at fair value through profit or loss]	
ifrs-full	GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	X duration, credit	label	Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.20 a (i)
			documentation	The gains (losses) on financial assets at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial assets at fair value through profit or loss]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue	X duration, credit	label	Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	Disclosure: IFRS 7.20 a (i)
			documentation	The gains (losses) on financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value; Gains (losses) on financial assets at fair value through profit or loss; Financial liabilities]	
ifrs-full	GainsLossesOnFinancial-AssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeBeforeTax	X duration, credit	label	Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	Disclosure: IAS 1.91 b, Disclosure: IFRS 7.20 a (viii)
			documentation	The gains (losses) recognised in other comprehensive income on financial assets measured at fair value through other comprehensive income applying paragraph 4.1.2 A of IFRS 9, before tax, before reclassification adjustments. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
			commentaryGuidance	Do NOT use this element for other comprehensive income relating to equity instruments designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9, which is not reclassified to profit or loss. Instead, use element 'Other comprehensive income, net of tax, gains (losses) from investments in equity instruments'.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnFinancial-AssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeNetOfTax	X duration, credit	label	Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	Disclosure: IAS 1.91 a
			documentation	The gains (losses) recognised in other comprehensive income on financial assets measured at fair value through other comprehensive income applying paragraph 4.1.2 A of IFRS 9, net of tax, before reclassification adjustments. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
			commentaryGuidance	Do NOT use this element for other comprehensive income relating to equity instruments designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9, which is not reclassified to profit or loss. Instead, use element 'Other comprehensive income, net of tax, gains (losses) from investments in equity instruments'.	
ifrs-full	GainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssets-RecognisedInOtherComprehensiveIncome	X duration, credit	label	Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A e
			documentation	The gains (losses) recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]	
ifrs-full	GainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss	X duration, credit	label	Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A e
			documentation	The gains (losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnFinancialInstrumentsAbstract		label	Gains (losses) on financial instruments [abstract]	
ifrs-full	GainsLossesOnFinancial-LiabilitiesAtAmortisedCost	X duration, credit	label	Gains (losses) on financial liabilities at amortised cost	Disclosure: IFRS 7.20 a (v)
			documentation	The gains (losses) on financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	
ifrs-full	GainsLossesOnFinancial-LiabilitiesAtFairValueThroughProfitOrLoss	X duration, credit	label	Gains (losses) on financial liabilities at fair value through profit or loss	Disclosure: IFRS 7.20 a (i)
			documentation	The gains (losses) on financial liabilities at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]	
			totalLabel	Total gains (losses) on financial liabilities at fair value through profit or loss	
ifrs-full	GainsLossesOnFinancial-LiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	X duration, credit	label	Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	Disclosure: IFRS 7.20 a (i)
			documentation	The gains (losses) on financial liabilities at fair value through profit or loss classified as held for trading. [Refer: Financial liabilities at fair value through profit or loss; Gains (losses) on financial liabilities at fair value through profit or loss]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnFinancial-LiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition	X duration, credit	label	Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.20 a (i)
			documentation	The gains (losses) on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial liabilities at fair value through profit or loss]	
ifrs-full	GainsLossesOnHedgedItem-AttributableToHedgedRisk	X duration, credit	label	Gains (losses) on hedged item attributable to hedged risk, fair value hedges	Disclosure: Expiry date 2023-01-01 IFRS 7.24 a (ii)
			documentation	The gains (losses) on hedged items in fair value hedges, which are attributable to the hedged risk. [Refer: Fair value hedges [member]]	
ifrs-full	GainsLossesOnHedgesOf-NetInvestmentsInForeignOperationsBeforeTax	X duration, credit	label	Gains (losses) on hedges of net investments in foreign operations, before tax	Disclosure: IAS 1.91 b, Disclosure: IAS 39.102 a, Disclosure: IFRS 9.6.5.13 a
			documentation	The gains (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, before tax, before reclassification adjustments. [Refer: Other comprehensive income]	
ifrs-full	GainsLossesOnHedgesOf-NetInvestmentsInForeignOperationsNetOfTax	X duration, credit	label	Gains (losses) on hedges of net investments in foreign operations, net of tax	Disclosure: IAS 1.91 a, Disclosure: IAS 39.102 a, Disclosure: IFRS 7.24C b (i), Disclosure: IFRS 7.24E a, Disclosure: IFRS 9.6.5.13 a
			documentation	The gains (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, net of tax, before reclassification adjustments. [Refer: Other comprehensive income]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnHedgingInstrument	X duration, credit	label	Gains (losses) on hedging instrument, fair value hedges	Disclosure: Expiry date 2023-01-01 IFRS 7.24 a (i)
			documentation	The gains (losses) on hedging instruments in fair value hedges. [Refer: Fair value hedges [member]]	
ifrs-full	GainsLossesOnHeldtomaturityInvestments	X duration, credit	label	Gains (losses) on held-to-maturity investments	Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (iii)
			documentation	The gains (losses) on held-to-maturity investments. [Refer: Held-to-maturity investments]	
ifrs-full	GainsLossesOnIneffectivenessOfCashFlowHedgesRecognisedInProfitOrLoss	X duration, credit	label	Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.24 b
			documentation	The gains (losses) on the ineffective portion of cash flow hedges recognised in profit or loss. [Refer: Cash flow hedges [member]]	
ifrs-full	GainsLossesOnIneffectivenessOfHedgesOfNetInvestmentsInForeignOperations	X duration, credit	label	Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.24 c
			documentation	The gains (losses) on the ineffective portion of hedges of net investments in foreign operations recognised in profit or loss. [Refer: Hedges of net investment in foreign operations [member]]	
ifrs-full	GainsLossesOnInitialRecognitionOfBiologicalAssets-ForCurrentPeriod	X duration, credit	label	Gains (losses) on initial recognition of biological assets and agricultural produce for current period	Disclosure: IAS 41.40
			documentation	The aggregate gains (losses) arising during the current period on the initial recognition of biological assets and agricultural produce. [Refer: Biological assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnLitigation-Settlements	X duration, credit	label	Gains (losses) on litigation settlements	Disclosure: IAS 1.98 f
			documentation	The gains (losses) on settlements of litigation.	
			netLabel	Net gains (losses) on litigation settlements	
ifrs-full	GainsLossesOnLitigation-SettlementsAbstract		label	Gains (losses) on litigation settlements [abstract]	
ifrs-full	GainsLossesOnLoansAndReceivables	X duration, credit	label	Gains (losses) on loans and receivables	Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (iv)
			documentation	The gains (losses) on loans and receivables. [Refer: Loans and receivables]	
ifrs-full	GainsLossesOnNetMonetaryPosition	X duration, credit	label	Gains (losses) on net monetary position	Disclosure: IAS 29.9
			documentation	The gains (losses) representing the difference resulting from the restatement of non-monetary assets, owners' equity and items in the statement of comprehensive income and the adjustment of index linked assets and liabilities in hyperinflationary reporting.	
ifrs-full	GainsLossesOnNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLossBeforeTax	X duration, credit	label	Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax	Disclosure: IFRS 14.22 b
			documentation	The gains (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss, before tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLossNetOfTax	X duration, credit	label	Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	Disclosure: IFRS 14.22 b
			documentation	The gains (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss, net of tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	GainsLossesOnRemeasuringAvailableforsaleFinancialAssetsBeforeTax	X duration, credit	label	Gains (losses) on remeasuring available-for-sale financial assets, before tax	Disclosure: Expiry date 2023-01-01 IAS 1.91 b, Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (ii)
			documentation	The gains (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, before tax, before reclassification adjustments. [Refer: Financial assets available-for-sale]	
ifrs-full	GainsLossesOnRemeasuringAvailableforsaleFinancialAssetsNetOfTax	X duration, credit	label	Gains (losses) on remeasuring available-for-sale financial assets, net of tax	Disclosure: Expiry date 2023-01-01 IAS 1.91 a, Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (ii)
			documentation	The gains (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, net of tax, before reclassification adjustments. [Refer: Financial assets available-for-sale]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesOnSubsequent-IncreaseInFairValueLessCostsToSellNotInExcessOfRecognisedCumulativeImpairmentLoss	X duration, credit	label	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	Disclosure: IFRS 5.41 c
			documentation	The gains on subsequent increase in fair value less costs to sell (not in excess of recognised cumulative impairment loss) and losses on write-down to fair value less costs to sell for non-current assets or disposal groups held for sale.	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeExcludingExchange-DifferencesFairValue-MeasurementAssets	X duration	label	Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, assets	Common practice: IFRS 13.93 e (ii)
			documentation	The gains (losses) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeExcludingExchangeDifferencesFairValue-MeasurementEntitysOwnEquityInstruments	(X) duration	label	Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, entity's own equity instruments	Common practice: IFRS 13.93 e (ii)
			documentation	The gains (losses) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Other comprehensive income]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedLabel	Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, entity's own equity instruments	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeExcludingExchangeDifferencesFairValue-MeasurementLiabilities	(X) duration	label	Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities	Common practice: IFRS 13.93 e (ii)
			documentation	The gains (losses) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedLabel	Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementAssets	X duration	label	Gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, assets	Disclosure: IFRS 13.93 e (ii)
			documentation	The gains (losses) including exchange differences recognised in other comprehensive income on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			totalLabel	Total gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, assets	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementAssetsAbstract		label	Gains (losses) recognised in other comprehensive income, fair value measurement, assets [abstract]	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementEntitysOwnEquityInstruments	(X) duration	label	Gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 e (ii)
			documentation	The gains (losses) including exchange differences recognised in other comprehensive income on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Other comprehensive income]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedTotalLabel	Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementEntitysOwnEquityInstrumentsAbstract		label	Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementLiabilities	(X) duration	label	Gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities	Disclosure: IFRS 13.93 e (ii)
			documentation	The gains (losses) including exchange differences recognised in other comprehensive income on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedTotalLabel	Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementLiabilitiesAbstract		label	Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities [abstract]	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeOnExchangeDifferencesFairValueMeasurementAssets	X duration	label	Gains (losses) recognised in other comprehensive income on exchange differences, fair value measurement, assets	Common practice: IFRS 13.93 e (ii)
			documentation	The gains (losses) on exchange differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeOnExchangeDifferencesFairValueMeasurementEntitysOwnEquityInstruments	(X) duration	label	Gains (losses) recognised in other comprehensive income on exchange differences, fair value measurement, entity's own equity instruments	Common practice: IFRS 13.93 e (ii)
			documentation	The gains (losses) on exchange differences, recognised in other comprehensive income, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Other comprehensive income]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedLabel	Losses (gains) recognised in other comprehensive income on exchange differences, fair value measurement, entity's own equity instruments	
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeOnExchangeDifferencesFairValueMeasurementLiabilities	(X) duration	label	Gains (losses) recognised in other comprehensive income on exchange differences, fair value measurement, liabilities	Common practice: IFRS 13.93 e (ii)
			documentation	The gains (losses) on exchange differences, recognised in other comprehensive income, on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedLabel	Losses (gains) recognised in other comprehensive income on exchange differences, fair value measurement, liabilities	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedInOtherComprehensiveIncomeOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	X duration, credit	label	Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.20 a (i)
			documentation	The gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForAssetsHeldAtEndOfPeriodFairValue-Measurement	X duration, credit	label	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	Disclosure: IFRS 13.93 f
			documentation	The gains (losses) recognised in profit or loss for assets measured at fair value that are attributable to the change in unrealised gains or losses relating to those assets held at the end of the reporting period. [Refer: At fair value [member]]	
ifrs-full	GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForEntitysOwnEquityInstrumentsHeldAtEndOfPeriodFairValue-Measurement	X duration, credit	label	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	Disclosure: IFRS 13.93 f
			documentation	The gains (losses) recognised in profit or loss for the entity's own equity instruments measured at fair value that are attributable to the change in unrealised gains or losses relating to those instruments held at the end of the reporting period. [Refer: At fair value [member]; Entity's own equity instruments [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForLiabilitiesHeldAtEndOfPeriodFairValueMeasurement	X duration, credit	label	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	Disclosure: IFRS 13.93 f
			documentation	The gains (losses) recognised in profit or loss for liabilities measured at fair value that are attributable to the change in unrealised gains or losses relating to those liabilities held at the end of the reporting period. [Refer: At fair value [member]]	
ifrs-full	GainsLossesRecognisedInProfitOrLossExcludingExchangeDifferencesFairValueMeasurementAssets	X duration	label	Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, assets	Common practice: IFRS 13.93 e (i)
			documentation	The gains (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of assets. [Refer: At fair value [member]]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossExcluding-ExchangeDifferencesFair-ValueMeasurementEntity-sOwnEquityInstruments	(X) duration	label	Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	Common practice: IFRS 13.93 e (i)
			documentation	The gains (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedLabel	Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossExcluding-ExchangeDifferencesFair-ValueMeasurementLiabilities	(X) duration	label	Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, liabilities	Common practice: IFRS 13.93 e (i)
			documentation	The gains (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedLabel	Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, liabilities	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossFairValue-MeasurementAssets	X duration	label	Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets	Disclosure: IFRS 13.93 e (i)
			documentation	The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of assets. [Refer: At fair value [member]]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			totalLabel	Total gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets	
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossFairValue-MeasurementAssetsAbstract		label	Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]	
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossFairValue-MeasurementEntitysOwnEquityInstruments	(X) duration	label	Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 e (i)
			documentation	The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedTotalLabel	Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossFairValue-MeasurementEntitysOwnEquityInstrumentsAbstract		label	Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]	
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossFairValue-MeasurementLiabilities	(X) duration	label	Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, liabilities	Disclosure: IFRS 13.93 e (i)
			documentation	The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of liabilities. [Refer: At fair value [member]]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedTotalLabel	Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, liabilities	
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossFairValue-MeasurementLiabilities-Abstract		label	Gains (losses) recognised in profit or loss, fair value measurement, liabilities [abstract]	
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossOnBuyingRe-insurance	X duration, credit	label	Gains (losses) recognised in profit or loss on buying reinsurance	Disclosure: Expiry date 2023-01-01 IFRS 4.37 b (i)
			documentation	The gains (losses) recognised in profit or loss on the entity's purchase of reinsurance.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossOnExchange-DifferencesFairValue-MeasurementAssets	X duration	label	Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets	Common practice: IFRS 13.93 e (i)
			documentation	The gains (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of assets. [Refer: At fair value [member]]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossOnExchange-DifferencesFairValue-MeasurementEntitysOwnEquityInstruments	(X) duration	label	Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	Common practice: IFRS 13.93 e (i)
			documentation	The gains (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedLabel	Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossOnExchange-DifferencesFairValue-MeasurementLiabilities	(X) duration	label	Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, liabilities	Common practice: IFRS 13.93 e (i)
			documentation	The gains (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			negatedLabel	Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, liabilities	
ifrs-full	GainsLossesRecognisedIn-ProfitOrLossOnFinancial-LiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	X duration, credit	label	Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.20 a (i)
			documentation	The gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	GainsLossesRecognisedWhenControlInSubsidiaryIsLost	X duration, credit	label	Gains (losses) recognised when control of subsidiary is lost	Disclosure: IFRS 12.19
			documentation	The gains (losses) recognised in association with the loss of control over a subsidiary, which are attributable to the former controlling interest.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GainsOnChangeInFairValueOfDerivatives	X duration, credit	label	Gains on change in fair value of derivatives	Common practice: IAS 1.85
			documentation	The gains resulting from change in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]	
ifrs-full	GainsOnDisposalsOfInvestmentProperties	X duration, credit	label	Gains on disposals of investment properties	Common practice: IAS 1.112 c
			documentation	The gain on disposals of investment properties. [Refer: Investment property]	
ifrs-full	GainsOnDisposalsOfInvestments	X duration, credit	label	Gains on disposals of investments	Disclosure: IAS 1.98 d
			documentation	The gain on the disposal of investments.	
ifrs-full	GainsOnDisposalsOfNon-currentAssets	X duration, credit	label	Gains on disposals of non-current assets	Common practice: IAS 1.112 c
			documentation	The gain on disposals of non-current assets. [Refer: Non-current assets]	
ifrs-full	GainsOnDisposalsOfPropertyPlantAndEquipment	X duration, credit	label	Gains on disposals of property, plant and equipment	Disclosure: IAS 1.98 c
			documentation	The gain on the disposal of property, plant and equipment. [Refer: Property, plant and equipment]	
ifrs-full	GainsOnLitigation-Settlements	X duration, credit	label	Gains on litigation settlements	Disclosure: IAS 1.98 f
			documentation	The gain on settlements of litigation.	
ifrs-full	GamingLicencesMember	member	label	Gaming licences [member]	Common practice: IAS 38.119
			documentation	This member stands for licences related to gaming. [Refer: Licences [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GasDistributionMember	member	label	Gas distribution [member]	Example: IFRS 14.33, Example: IFRS 14.IE2
			documentation	This member stands for an entity's activity related to distribution of gas.	
ifrs-full	GeneralAndAdministrativeExpense	X duration, debit	label	General and administrative expense	Common practice: IAS 1.112 c
			documentation	The amount of expense relating to general and administrative activities of the entity.	
ifrs-full	GeographicalAreasAxis	axis	label	Geographical areas [axis]	Example: IAS 19.138 a, Example: IFRS 15.B89 b, Example: Effective 2023-01-01 IFRS 17.96 b, Disclosure: IFRS 8.33
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	GeographicalAreasMember	member [default]	label	Geographical areas [member]	Example: IAS 19.138 a, Example: IFRS 15.B89 b, Example: Effective 2023-01-01 IFRS 17.96 b, Disclosure: IFRS 8.33
			documentation	This member stands for aggregated geographical areas. It also represents the standard value for the 'Geographical areas' axis if no other member is used.	
ifrs-full	GoodsOrServicesTransferredAtPointInTimeMember	member	label	Goods or services transferred at point in time [member]	Example: IFRS 15.B89 f
			documentation	This member stands for goods or services transferred to customers at a point in time. [Refer: Performance obligations satisfied at point in time [member]]	
ifrs-full	GoodsOrServicesTransferredOverTimeMember	member	label	Goods or services transferred over time [member]	Example: IFRS 15.B89 f
			documentation	This member stands for goods or services transferred to customers over time. [Refer: Performance obligations satisfied over time [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GoodsSoldDirectlyToConsumersMember	member	label	Goods sold directly to consumers [member]	Example: IFRS 15.B89 g
			documentation	This member stands for goods sold directly to consumers.	
ifrs-full	GoodsSoldThroughIntermediariesMember	member	label	Goods sold through intermediaries [member]	Example: IFRS 15.B89 g
			documentation	This member stands for goods sold through intermediaries.	
ifrs-full	Goodwill	X instant, debit	label	Goodwill	Disclosure: IAS 1.54 c, Disclosure: IAS 36.134 a, Disclosure: IAS 36.135 a, Disclosure: IFRS 3.B67 d
			documentation	The amount of assets representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognised. [Refer: Business combinations [member]]	
			periodStartLabel	Goodwill at beginning of period	
			periodEndLabel	Goodwill at end of period	
ifrs-full	GoodwillDerecognised-WithoutHavingPreviously-BeenIncludedInDisposalGroupClassifiedAsHeld-ForSale	(X) duration, credit	label	Goodwill derecognised without having previously been included in disposal group classified as held for sale	Disclosure: IFRS 3.B67 d (iv)
			documentation	The amount of goodwill derecognised without having previously been included in a disposal group classified as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]	
			negatedLabel	Goodwill derecognised without having previously been included in disposal group classified as held for sale	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GoodwillExpectedDeductibleForTaxPurposes	X instant, debit	label	Goodwill expected to be deductible for tax purposes	Disclosure: IFRS 3.B64 k
			documentation	The amount of goodwill in a business combination that is expected to be deductible for tax purposes. [Refer: Goodwill; Business combinations [member]]	
ifrs-full	GoodwillMember	member	label	Goodwill [member]	Example: IAS 36.127
			documentation	This member stands for goodwill. [Refer: Goodwill]	
ifrs-full	GoodwillRecognisedAsOf-AcquisitionDate	X instant, debit	label	Goodwill recognised as of acquisition date	Example: IFRS 3.B64, Example: IFRS 3.IE72
			documentation	The amount recognised as of the business combination's acquisition date for goodwill. [Refer: Goodwill; Business combinations [member]]	
ifrs-full	GovernmentCustomersMember	member	label	Government customers [member]	Example: IFRS 15.B89 c
			documentation	This member stands for government customers. [Refer: Government [member]]	
ifrs-full	GovernmentDebtInstrumentsHeld	X instant, debit	label	Government debt instruments held	Common practice: IAS 1.112 c
			documentation	The amount of debt instruments held by the entity that were issued by a government. [Refer: Debt instruments held; Government [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GovernmentGrants	X instant, credit	label	Government grants	Common practice: IAS 1.55
			documentation	The amount of assistance by government in the form of transfers of resources to an entity in return for past or future compliance with certain conditions relating to the operating activities of the entity, recognised as deferred income. They exclude those forms of government assistance that cannot reasonably have a value placed upon them and transactions with government that cannot be distinguished from the normal trading transactions of the entity. [Refer: Deferred income other than contract liabilities; Government [member]]	
ifrs-full	GovernmentMember	member	label	Government [member]	Disclosure: IFRS 8.34
			documentation	This member stands for a government, government agencies and similar bodies whether local, national or international.	
ifrs-full	GrossAmountArisingFromInsuranceContractsMember	member	label	Gross amount arising from insurance contracts [member]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	This member stands for the gross amount arising from insurance contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	GrossCarryingAmount-Member	member	label	Gross carrying amount [member]	Disclosure: IAS 16.73 d, Disclosure: IAS 38.118 c, Disclosure: IAS 40.79 c, Disclosure: IAS 41.54 f, Disclosure: IFRS 3.B67 d, Disclosure: IFRS 7.35I, Disclosure: IFRS 7.35M, Example: IFRS 7.35 N, Common practice: Expiry date 2023-01-01 IFRS 7.37 b, Common practice: Expiry date 2023-01-01 IFRS 7.IG29
			documentation	This member stands for the amount at which an asset is recognised before deducting any accumulated depreciation (amortisation) and accumulated impairment losses thereon. [Refer: Depreciation and amortisation expense; Impairment loss]	

▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GrossContractualAmounts- ReceivableForAcquiredRe- ceivables	X instant, debit	label	Gross contractual amounts receivable for acquired receivables	Disclosure: IFRS 3.B64 h (ii)
			documentation	The gross contractual amounts receivable for receivables acquired in business combinations. [Refer: Business combinations [member]]	
ifrs-full	GrossFinancialAssetsSe- tOffAgainstFinancialLiabil- itiesSubjectToOffsettingEn- forceableMasterNetting- ArrangementsOrSimilar- Agreements	(X) instant, debit	label	Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	Disclosure: IFRS 7.13C b
			documentation	The amount of financial assets set off against financial liabilities when an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. [Refer: Financial assets; Financial liabilities]	
			negatedLabel	Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	
ifrs-full	GrossFinancialAssetsSub- jectToOffsettingEnforce- ableMasterNettingArrangementsOrSimilarAgreements	X instant, debit	label	Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	Disclosure: IFRS 7.13C a
			documentation	The gross amount of recognised financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GrossFinancialLiabilitiesSetOffAgainstFinancialAssets-SubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements	(X) instant, credit	label	Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	Disclosure: IFRS 7.13C b
			documentation	The amount of financial liabilities set off against financial assets when an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis or to realise the asset and settle the liability simultaneously. [Refer: Financial assets; Financial liabilities]	
			negatedLabel	Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	
ifrs-full	GrossFinancialLiabilities-SubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements	X instant, credit	label	Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	Disclosure: IFRS 7.13C a
			documentation	The gross amount of recognised financial liabilities that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]	
ifrs-full	GrossLeaseLiabilities	X instant, credit	label	Gross lease liabilities	Disclosure: IFRS 16.58, Example: IFRS 7.B11D a
			documentation	The amount of contractual undiscounted cash flows in relation to lease liabilities before deducting finance charges. [Refer: Lease liabilities]	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	GrossLoanCommitments	X instant, credit	label	Gross loan commitments	Example: IFRS 7.B11D e
			documentation	The amount of contractual undiscounted cash flows for gross commitments to receive a loan.	
ifrs-full	GrossProfit	X duration, credit	label	Gross profit	Example: IAS 1.103
			documentation	The amount of revenue less cost of sales. [Refer: Cost of sales; Revenue]	
			netLabel	Gross profit	
ifrs-full	GSMLicencesMember	member	label	GSM licences [member]	Common practice: IAS 38.119
			documentation	This member stands for Global System for Mobile Communications licenses. [Refer: Licences and franchises]	
ifrs-full	GuaranteesMember	member	label	Guarantees [member]	Example: IFRS 7.B33
			documentation	This member stands for formal promises, often in writing, in which one party assumes responsibility for another's debts or responsibilities, or in which the party provides assurance that certain conditions will be fulfilled.	
ifrs-full	HedgedItemAssets	X instant, debit	label	Hedged item, assets	Disclosure: IFRS 7.24B a (i)
			documentation	The amount of a hedged item, recognised as an asset. [Refer: Hedged items [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	HedgedItemLiabilities	X instant, credit	label	Hedged item, liabilities	Disclosure: IFRS 7.24B a (i)
			documentation	The amount of a hedged item, recognised as a liability. [Refer: Hedged items [member]]	
ifrs-full	HedgedItemsAxis	axis	label	Hedged items [axis]	Disclosure: IFRS 7.24B
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	HedgedItemsMember	member [default]	label	Hedged items [member]	Disclosure: IFRS 7.24B
			documentation	This member stands for hedged items. A hedged item can be a recognised asset or liability, an unrecognised firm commitment, a forecast transaction or a net investment in a foreign operation. The hedged item can be: (a) a single item; or (b) a group of items (subject to paragraphs 6.6.1–6.6.6 and B6.6.1–B6.6.16 of IFRS 9). A hedged item can also be a component of such an item or group of items (see paragraphs 6.3.7 and B6.3.7–B6.3.25 of IFRS 9). This member also represents the standard value for the ‘Hedged items’ axis if no other member is used.	
ifrs-full	HedgeFundInvestmentsMember	member	label	Hedge fund investments [member]	Example: IFRS 13.94, Example: IFRS 13.IE60
			documentation	This member stands for investments in hedge funds.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	HedgesOfNetInvestmentIn-ForeignOperationsMember	member	label	Hedges of net investment in foreign operations [member]	Disclosure: IAS 39.86 c, Disclosure: IFRS 7.24 A, Disclosure: IFRS 7.24B, Disclosure: IFRS 7.24C
			documentation	This member stands for hedges of the entity's monetary items that are receivable from or payable to a foreign operation, for which settlement is neither planned nor likely to occur in the foreseeable future. A foreign operation is an entity that is a subsidiary, associate, joint venture or branch of a reporting entity, the activities of which are based or conducted in a country or currency other than those of the reporting entity.	
ifrs-full	HedgesOfNetInvestmentsIn-ForeignOperationsAbstract		label	Hedges of net investment in foreign operations [abstract]	
ifrs-full	HedgingGainsLossesFor-HedgeOfGroupOfItemsWithOffsettingRiskPositions	X duration, credit	label	Hedging gains (losses) for hedge of group of items with offsetting risk positions	Disclosure: IFRS 7.24C b (vi), Disclosure: IFRS 9.6.6.4
			documentation	The hedging gains (losses) for hedge of group of items with offsetting risk positions.	
ifrs-full	HedgingInstrumentAssets	X instant, debit	label	Hedging instrument, assets	Disclosure: IFRS 7.24 A a
			documentation	The amount of a hedging instrument, recognised as an asset. [Refer: Hedging instruments [member]]	
ifrs-full	HedgingInstrumentLiabilities	X instant, credit	label	Hedging instrument, liabilities	Disclosure: IFRS 7.24 A a
			documentation	The amount of a hedging instrument, recognised as a liability. [Refer: Hedging instruments [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	HedgingInstrumentsAxis	axis	label	Hedging instruments [axis]	Disclosure: IFRS 7.23 A, Disclosure: IFRS 7.24 A
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	HedgingInstrumentsMember	member [default]	label	Hedging instruments [member]	Disclosure: IFRS 7.23 A, Disclosure: IFRS 7.24 A
			documentation	This member stands for hedging instruments. A hedging instrument can be a designated: (a) derivative measured at fair value through profit or loss, except for some written options (see paragraph B6.2.4 of IFRS 9); (b) non-derivative financial asset or non-derivative financial liability measured at fair value through profit or loss, unless it is a financial liability designated as at fair value through profit or loss for which the amount of its change in fair value that is attributable to changes in the credit risk of that liability is presented in other comprehensive income in accordance with paragraph 5.7.7 of IFRS 9. For a hedge of foreign currency risk, the foreign currency risk component of a non-derivative financial asset or a non-derivative financial liability may be designated as a hedging instrument provided that it is not an investment in an equity instrument for which an entity has elected to present changes in fair value in other comprehensive income in accordance with paragraph 5.7.5 of IFRS 9. This member also represents the standard value for the 'Hedging instruments' axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	HeldtomaturityInvestments	X instant, debit	label	Held-to-maturity investments	Disclosure: Expiry date 2023-01-01 IFRS 7.8 b
			documentation	The amount of non-derivative financial assets with fixed or determinable payments and fixed maturity that an entity has the positive intention and ability to hold to maturity other than: (a) those that the entity upon initial recognition designates as at fair value through profit or loss; (b) those that the entity designates as available for sale; and (c) those that meet the definition of loans and receivables. An entity shall not classify any financial assets as held to maturity if the entity has, during the current financial year or during the two preceding financial years, sold or reclassified more than an insignificant amount of held-to-maturity investments before maturity (more than insignificant in relation to the total amount of held-to-maturity investments) other than sales or reclassifications that: (i) are so close to maturity or the financial asset's call date (for example, less than three months before maturity) that changes in the market rate of interest would not have a significant effect on the financial asset's fair value; (ii) occur after the entity has collected substantially all of the financial asset's original principal through scheduled payments or prepayments; or (iii) are attributable to an isolated event that is beyond the entity's control, is non-recurring and could not have been reasonably anticipated by the entity. [Refer: Derivative financial assets; Held-to-maturity investments; Prepayments]	
ifrs-full	HeldtomaturityInvestments-CategoryMember	member	label	Held-to-maturity investments, category [member]	Disclosure: Expiry date 2023-01-01 IFRS 7.8 b
			documentation	This member stands for the held-to-maturity investments category of financial assets. [Refer: Held-to-maturity investments]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	HistoricalVolatilityForSharesMeasurementInput-Member	member	label	Historical volatility for shares, measurement input [member]	Example: IFRS 13.B36 b
			documentation	This member stands for the historical volatility for shares used as a measurement input.	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/esef_role-000000">https://www.esma.europa.eu/xbnl/role/all/esef_role-000000</a>	role	label	[000000] Tags that must be applied if corresponding information is present in a report	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-110000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-110000</a>	role	label	[110000] General information about financial statements	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-210000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-210000</a>	role	label	[210000] Statement of financial position, current/non-current	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-220000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-220000</a>	role	label	[220000] Statement of financial position, order of liquidity	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-310000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-310000</a>	role	label	[310000] Statement of comprehensive income, profit or loss, by function of expense	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-320000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-320000</a>	role	label	[320000] Statement of comprehensive income, profit or loss, by nature of expense	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-410000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-410000</a>	role	label	[410000] Statement of comprehensive income, OCI components presented net of tax	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-420000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-420000</a>	role	label	[420000] Statement of comprehensive income, OCI components presented before tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-610000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-610000</a>	role	label	[610000] Statement of changes in equity	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800100">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800100</a>	role	label	[800100] Subclassifications of assets, liabilities and equities	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800200">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800200</a>	role	label	[800200] Analysis of income and expense	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800400">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800400</a>	role	label	[800400] Statement of changes in equity, additional disclosures	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800500">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800500</a>	role	label	[800500] List of notes	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800600">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800600</a>	role	label	[800600] List of accounting policies	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800610">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-800610</a>	role	label	[800610] List of material accounting policy information	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-810000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-810000</a>	role	label	[810000] Notes – Corporate information and statement of IFRS compliance	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-861000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-861000</a>	role	label	[861000] Notes – Analysis of other comprehensive income by item	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-861200">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-861200</a>	role	label	[861200] Notes – Share capital, reserves and other equity interest	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_1_role-880000">https://www.esma.europa.eu/xbnl/role/all/ias_1_role-880000</a>	role	label	[880000] Notes – Additional information	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_10_role-815000">https://www.esma.europa.eu/xbnl/role/all/ias_10_role-815000</a>	role	label	[815000] Notes – Events after reporting period	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_12_role-835110">https://www.esma.europa.eu/xbnl/role/all/ias_12_role-835110</a>	role	label	[835110] Notes – Income taxes	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_16_role-822100">https://www.esma.europa.eu/xbnl/role/all/ias_16_role-822100</a>	role	label	[822100] Notes – Property, plant and equipment	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_19_role-834480">https://www.esma.europa.eu/xbnl/role/all/ias_19_role-834480</a>	role	label	[834480] Notes – Employee benefits	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_2_role-826380">https://www.esma.europa.eu/xbnl/role/all/ias_2_role-826380</a>	role	label	[826380] Notes – Inventories	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_20_role-831400">https://www.esma.europa.eu/xbnl/role/all/ias_20_role-831400</a>	role	label	[831400] Notes – Government grants	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_21_role-842000">https://www.esma.europa.eu/xbnl/role/all/ias_21_role-842000</a>	role	label	[842000] Notes – Effects of changes in foreign exchange rates	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_23_role-836200">https://www.esma.europa.eu/xbnl/role/all/ias_23_role-836200</a>	role	label	[836200] Notes – Borrowing costs	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_24_role-818000">https://www.esma.europa.eu/xbnl/role/all/ias_24_role-818000</a>	role	label	[818000] Notes – Related party	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_26_role-710000">https://www.esma.europa.eu/xbnl/role/all/ias_26_role-710000</a>	role	label	[710000] Statement of changes in net assets available for benefits	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_27_role-825480">https://www.esma.europa.eu/xbnl/role/all/ias_27_role-825480</a>	role	label	[825480] Notes – Separate financial statements	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_29_role-816000">https://www.esma.europa.eu/xbnl/role/all/ias_29_role-816000</a>	role	label	[816000] Notes – Hyperinflationary reporting	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_33_role-838000">https://www.esma.europa.eu/xbnl/role/all/ias_33_role-838000</a>	role	label	[838000] Notes – Earnings per share	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_34_role-813000">https://www.esma.europa.eu/xbnl/role/all/ias_34_role-813000</a>	role	label	[813000] Notes – Interim financial reporting	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_36_role-832410">https://www.esma.europa.eu/xbnl/role/all/ias_36_role-832410</a>	role	label	[832410] Notes – Impairment of assets	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_37_role-827570">https://www.esma.europa.eu/xbnl/role/all/ias_37_role-827570</a>	role	label	[827570] Notes – Other provisions, contingent liabilities and contingent assets	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_38_role-823180">https://www.esma.europa.eu/xbnl/role/all/ias_38_role-823180</a>	role	label	[823180] Notes – Intangible assets	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_40_role-825100">https://www.esma.europa.eu/xbnl/role/all/ias_40_role-825100</a>	role	label	[825100] Notes – Investment property	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_41_role-824180">https://www.esma.europa.eu/xbnl/role/all/ias_41_role-824180</a>	role	label	[824180] Notes – Agriculture	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_7_role-510000">https://www.esma.europa.eu/xbnl/role/all/ias_7_role-510000</a>	role	label	[510000] Statement of cash flows, direct method	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_7_role-520000">https://www.esma.europa.eu/xbnl/role/all/ias_7_role-520000</a>	role	label	[520000] Statement of cash flows, indirect method	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_7_role-800300">https://www.esma.europa.eu/xbnl/role/all/ias_7_role-800300</a>	role	label	[800300] Statement of cash flows, additional disclosures	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_7_role-851100">https://www.esma.europa.eu/xbnl/role/all/ias_7_role-851100</a>	role	label	[851100] Notes – Cash flow statement	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ias_8_role-811000">https://www.esma.europa.eu/xbnl/role/all/ias_8_role-811000</a>	role	label	[811000] Notes – Accounting policies, changes in accounting estimates and errors	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifric_2_role-868500">https://www.esma.europa.eu/xbnl/role/all/ifric_2_role-868500</a>	role	label	[868500] Notes – Members’ shares in cooperative entities and similar instruments	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifric_5_role-868200">https://www.esma.europa.eu/xbnl/role/all/ifric_5_role-868200</a>	role	label	[868200] Notes – Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_1_role-819100">https://www.esma.europa.eu/xbnl/role/all/ifrs_1_role-819100</a>	role	label	[819100] Notes – First time adoption	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_12_role-825700">https://www.esma.europa.eu/xbnl/role/all/ifrs_12_role-825700</a>	role	label	[825700] Notes – Interests in other entities	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_13_role-823000">https://www.esma.europa.eu/xbnl/role/all/ifrs_13_role-823000</a>	role	label	[823000] Notes – Fair value measurement	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_14_role-824500">https://www.esma.europa.eu/xbnl/role/all/ifrs_14_role-824500</a>	role	label	[824500] Notes – Regulatory deferral accounts	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_15_role-831150">https://www.esma.europa.eu/xbnl/role/all/ifrs_15_role-831150</a>	role	label	[831150] Notes – Revenue from contracts with customers	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_16_role-832610">https://www.esma.europa.eu/xbnl/role/all/ifrs_16_role-832610</a>	role	label	[832610] Notes – Leases	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_17_role-836600">https://www.esma.europa.eu/xbnl/role/all/ifrs_17_role-836600</a>	role	label	[836600] Notes – Insurance contracts (IFRS 17)	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_2_role-834120">https://www.esma.europa.eu/xbnl/role/all/ifrs_2_role-834120</a>	role	label	[834120] Notes – Share-based payment arrangements	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_3_role-817000">https://www.esma.europa.eu/xbnl/role/all/ifrs_3_role-817000</a>	role	label	[817000] Notes – Business combinations	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_4_role-836500">https://www.esma.europa.eu/xbnl/role/all/ifrs_4_role-836500</a>	role	label	[836500] Notes – Insurance contracts	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_5_role-825900">https://www.esma.europa.eu/xbnl/role/all/ifrs_5_role-825900</a>	role	label	[825900] Notes – Non-current asset held for sale and discontinued operations	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_6_role-822200">https://www.esma.europa.eu/xbnl/role/all/ifrs_6_role-822200</a>	role	label	[822200] Notes – Exploration for and evaluation of mineral resources	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_7_role-822390">https://www.esma.europa.eu/xbnl/role/all/ifrs_7_role-822390</a>	role	label	[822390] Notes – Financial instruments	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_8_role-871100">https://www.esma.europa.eu/xbnl/role/all/ifrs_8_role-871100</a>	role	label	[871100] Notes – Operating segments	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_axi_role">https://www.esma.europa.eu/xbnl/role/all/ifrs_axi_role</a>	role	label	Axis aggregation validations	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_cro_role">https://www.esma.europa.eu/xbnl/role/all/ifrs_cro_role</a>	role	label	Cross period validations	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs_eps_role">https://www.esma.europa.eu/xbnl/role/all/ifrs_eps_role</a>	role	label	Earnings per share validations	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-901000">https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-901000</a>	role	label	[901000] Axis – Retrospective application and retrospective restatement	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-901100">https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-901100</a>	role	label	[901100] Axis – Departure from requirement of IFRS	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-901500">https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-901500</a>	role	label	[901500] Axis – Creation date	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-903000">https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-903000</a>	role	label	[903000] Axis – Continuing and discontinued operations	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-904000">https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-904000</a>	role	label	[904000] Axis – Assets and liabilities classified as held for sale	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-913000">https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-913000</a>	role	label	[913000] Axis – Consolidated and separate financial statements	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-914000">https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-914000</a>	role	label	[914000] Axis – Currency in which information is displayed	
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-915000">https://www.esma.europa.eu/xbnl/role/all/ifrs-dim_role-915000</a>	role	label	[915000] Axis – Cumulative effect at date of initial application	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
esef_all	<a href="https://www.esma.europa.eu/xbnl/role/all/sic_29_role-832900">https://www.esma.europa.eu/xbnl/role/all/sic_29_role-832900</a>	role	label	[832900] Notes – Service concession arrangements	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/esef_con_role">https://www.esma.europa.eu/xbnl/role/cor/esef_con_role</a>	role	label	Context validations	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/esef_fac_role">https://www.esma.europa.eu/xbnl/role/cor/esef_fac_role</a>	role	label	Fact and footnotes validations	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/esef_man_role">https://www.esma.europa.eu/xbnl/role/cor/esef_man_role</a>	role	label	Mandatory mark-up validations	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/esef_role-999999">https://www.esma.europa.eu/xbnl/role/cor/esef_role-999999</a>	role	label	[999999] Line items not dimensionally qualified	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/ifrs_equ_role">https://www.esma.europa.eu/xbnl/role/cor/ifrs_equ_role</a>	role	label	Fact equivalence validations	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/ifrs_neg1_role">https://www.esma.europa.eu/xbnl/role/cor/ifrs_neg1_role</a>	role	label	Negative fact validations 1	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/ifrs_neg2_role">https://www.esma.europa.eu/xbnl/role/cor/ifrs_neg2_role</a>	role	label	Negative fact validations 2	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/ifrs_per_role">https://www.esma.europa.eu/xbnl/role/cor/ifrs_per_role</a>	role	label	Percentage warnings	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/ifrs_pos_role">https://www.esma.europa.eu/xbnl/role/cor/ifrs_pos_role</a>	role	label	Positive fact validations	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/ifrs_tech_role">https://www.esma.europa.eu/xbnl/role/cor/ifrs_tech_role</a>	role	label	Technical validations	
esef_cor	<a href="https://www.esma.europa.eu/xbnl/role/cor/ifrs-dim_role-990000">https://www.esma.europa.eu/xbnl/role/cor/ifrs-dim_role-990000</a>	role	label	[990000] Axis – Defaults	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
esma_technical	<a href="https://www.esma.europa.eu/xbrl/role/ext/BlockDefaultUseOfLineItemsScenario">https://www.esma.europa.eu/xbrl/role/ext/BlockDefaultUseOfLineItemsScenario</a>	role	label	Prevents default use of line items (i.e. when not explicitly allowed) for scenario	
esma_technical	<a href="https://www.esma.europa.eu/xbrl/role/ext/BlockDefaultUseOfLineItemsSegment">https://www.esma.europa.eu/xbrl/role/ext/BlockDefaultUseOfLineItemsSegment</a>	role	label	Prevents default use of line items (i.e. when not explicitly allowed) for segment	
ifrs-full	IdentifiableAssetsAcquired-LiabilitiesAssumed	X instant, debit	label	Identifiable assets acquired (liabilities assumed)	Example: IFRS 3.B64 i, Example: IFRS 3.IE72
			documentation	The amount recognised as of the acquisition date for net identifiable assets acquired or liabilities assumed in a business combination. [Refer: Business combinations [member]]	
			netLabel	Net identifiable assets acquired (liabilities assumed)	
ifrs-full	IdentifiableIntangibleAssets-RecognisedAsOfAcquisitionDate	X instant, debit	label	Identifiable intangible assets recognised as of acquisition date	Example: IFRS 3.B64 i, Example: IFRS 3.IE72
			documentation	The amount recognised as of the acquisition date for identifiable intangible assets acquired in a business combination. [Refer: Intangible assets other than goodwill; Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IdentificationOfUnadjusted-ComparativeInformation	text	label	Identification of unadjusted comparative information	Disclosure: IAS 16.80 A, Disclosure: IAS 27.18I, Disclosure: IAS 38.130I, Disclosure: IFRS 10.C6B, Disclosure: IFRS 11.C13B, Disclosure: Effective 2023-01-01 IFRS 17.C27
			documentation	The identification of unadjusted comparative information in the financial statements.	
ifrs-full	IdentityOfPriceIndex	text	label	Description of identity of price index	Disclosure: IAS 29.39 c
			documentation	The description of the identity of the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.	
ifrs-full	IFRS17Member	member	label	IFRS 17 [member]	Disclosure: Expiry date 2025-01-01 IFRS 17.C1, Common practice: Effective 2023-01-01 IFRS 17.C3
			documentation	This member stands for IFRS 17 Insurance Contracts.	
ifrs-full	IFRS9Member	member	label	IFRS 9 [member]	Disclosure: Expiry date 2025-01-01 IAS 1.139 V
			documentation	This member stands for IFRS 9 Financial Instruments.	
ifrs-full	IFRSsMember	member [default]	label	IFRSs [member]	Disclosure: IFRS 1.24
			documentation	This member stands for Standards and Interpretations issued by the International Accounting Standards Board (IASB), which comprise (a) International Financial Reporting Standards; (b) International Accounting Standards; (c) IFRIC Interpretations; and (d) SIC Interpretations. It also represents the standard value for the 'Financial effect of transition from previous GAAP to IFRSs' axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImmatureBiologicalAssetsMember	member	label	Immature biological assets [member]	Example: IAS 41.43
			documentation	This member stands for immature biological assets. Immature biological assets are those that have not attained harvestable specifications (for consumable biological assets) or are not able to sustain regular harvests (for bearer biological assets). [Refer: Biological assets]	
ifrs-full	ImpairmentLoss	X duration, debit	label	Impairment loss	Disclosure: IAS 36.130 b, Disclosure: IAS 36.130 d (ii)
			documentation	The amount recognised as a reduction of the carrying amount of an asset or cash-generating unit to its recoverable amount. [Refer: Carrying amount [member]]	
ifrs-full	ImpairmentLossAssetsRecognisedFromCostsIncurredToObtainOrFulfilContractsWithCustomers	X duration, debit	label	Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	Disclosure: IFRS 15.128 b
			documentation	The amount of impairment loss for assets recognised from the costs incurred to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers; Impairment loss]	
ifrs-full	ImpairmentLossImpairmentGainAndReversalOfImpairmentLossDeterminedInAccordanceWithIFRS9	(X) duration, debit	label	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	Disclosure: IAS 1.82 ba
			documentation	The amount of impairment loss, impairment gain or reversal of impairment loss that is recognised in profit or loss in accordance with paragraph 5.5.8 of IFRS 9 and that arises from applying the impairment requirements in Section 5.5 of IFRS 9.	
			negatedLabel	Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossOnFinancialAssets	X duration, debit	label	Impairment loss on financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.20 e
			documentation	The amount of impairment loss on financial assets. [Refer: Financial assets; Impairment loss]	
ifrs-full	ImpairmentLossOnReceivablesOrContractAssetsArisingFromContractsWithCustomers	X duration, debit	label	Impairment loss on receivables or contract assets arising from contracts with customers	Disclosure: IFRS 15.113 b
			documentation	The amount of impairment loss on receivables or contract assets arising from contracts with customers. [Refer: Contract assets; Impairment loss; Receivables from contracts with customers]	
ifrs-full	ImpairmentLossRecognisedInOtherComprehensiveIncome	X duration, debit	label	Impairment loss recognised in other comprehensive income	Disclosure: IAS 36.126 c, Disclosure: IAS 36.129 a
			documentation	The amount of impairment loss recognised in other comprehensive income. Impairment loss on a revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset. [Refer: Impairment loss; Revaluation surplus; Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill	(X) duration	label	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	Disclosure: IAS 38.118 e (iii)
			documentation	The amount of impairment loss recognised in other comprehensive income for intangible assets other than goodwill. [Refer: Impairment loss recognised in other comprehensive income; Intangible assets other than goodwill]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment	(X) duration	label	Impairment loss recognised in other comprehensive income, property, plant and equipment	Disclosure: IAS 16.73 e (iv)
			documentation	The amount of impairment loss recognised in other comprehensive income for property, plant and equipment. [Refer: Impairment loss recognised in other comprehensive income; Property, plant and equipment]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Impairment loss recognised in other comprehensive income, property, plant and equipment	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossRecognisedInProfitOrLoss	X duration, debit	label	Impairment loss recognised in profit or loss	Disclosure: IAS 36.126 a, Disclosure: IAS 36.129 a
			documentation	The amount of impairment loss recognised in profit or loss. [Refer: Impairment loss; Profit (loss)]	
ifrs-full	ImpairmentLossRecognisedInProfitOrLossBiologicalAssets	(X) duration	label	Impairment loss recognised in profit or loss, biological assets	Disclosure: IAS 41.55 a
			documentation	The amount of impairment loss recognised in profit or loss for biological assets. [Refer: Impairment loss recognised in profit or loss; Biological assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			negatedLabel	Impairment loss recognised in profit or loss, biological assets	
ifrs-full	ImpairmentLossRecognisedInProfitOrLossDeferredAcquisitionCostsArisingFromInsuranceContracts	(X) duration, credit	label	Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG39 d
			documentation	The decrease in deferred acquisition costs arising from insurance contracts resulting from an impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Deferred acquisition costs arising from insurance contracts; Types of insurance contracts [member]]	
			negatedLabel	Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	
ifrs-full	ImpairmentLossRecognisedInProfitOrLossGoodwill	(X) duration	label	Impairment loss recognised in profit or loss, goodwill	Disclosure: IFRS 3.B67 d (v)
			documentation	The amount of impairment loss recognised in profit or loss for goodwill. [Refer: Impairment loss recognised in profit or loss; Goodwill]	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Impairment loss recognised in profit or loss, goodwill	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsAndGoodwill	(X) duration	label	Impairment loss recognised in profit or loss, intangible assets and goodwill	Common practice: IAS 38.118 e (iv)
			documentation	The amount of impairment loss recognised in profit or loss for intangible assets and goodwill. [Refer: Impairment loss recognised in profit or loss; Intangible assets and goodwill]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Impairment loss recognised in profit or loss, intangible assets and goodwill	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill	(X) duration	label	Impairment loss recognised in profit or loss, intangible assets other than goodwill	Disclosure: IAS 38.118 e (iv)
			documentation	The amount of impairment loss recognised in profit or loss for intangible assets other than goodwill. [Refer: Impairment loss recognised in profit or loss; Intangible assets other than goodwill]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Impairment loss recognised in profit or loss, intangible assets other than goodwill	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossRecognisedInProfitOrLossInvestmentProperty	(X) duration	label	Impairment loss recognised in profit or loss, investment property	Disclosure: IAS 40.76 g, Disclosure: IAS 40.79 d (v)
			documentation	The amount of impairment loss recognised in profit or loss for investment property. [Refer: Impairment loss recognised in profit or loss; Investment property]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Impairment loss recognised in profit or loss, investment property	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossRecognisedInProfitOrLossLoans-AndAdvances	X duration	label	Impairment loss recognised in profit or loss, loans and advances	Common practice: IAS 1.85
			documentation	The amount of impairment loss recognised in profit or loss for loans and advances. [Refer: Impairment loss recognised in profit or loss]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipment	X duration	label	Impairment loss recognised in profit or loss, property, plant and equipment	Disclosure: IAS 16.73 e (v), Disclosure: IAS 1.98 a
			documentation	The amount of impairment loss recognised in profit or loss for property, plant and equipment. [Refer: Impairment loss recognised in profit or loss; Property, plant and equipment]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Impairment loss recognised in profit or loss, property, plant and equipment	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossRecognisedInProfitOrLossTradeReceivables	X duration, debit	label	Impairment loss recognised in profit or loss, trade receivables	Common practice: IAS 1.112 c
			documentation	The amount of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Trade receivables]	
ifrs-full	ImpairmentLossReversalOfImpairmentLossOnTradeReceivablesAbstract		label	Impairment loss (reversal of impairment loss) on trade receivables [abstract]	
ifrs-full	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	X duration, debit	label	Impairment loss (reversal of impairment loss) recognised in profit or loss	Disclosure: IAS 1.99
			documentation	The amount of impairment loss or reversal of impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss]	
			negatedLabel	Reversal of impairment loss (impairment loss) recognised in profit or loss	
ifrs-full	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvances	X duration, debit	label	Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	Common practice: IAS 1.85
			documentation	The amount of impairment loss or reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss]	
			netLabel	Net impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	
ifrs-full	ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvancesAbstract		label	Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ImpairmentLossReversalOf-ImpairmentLossRecognisedInProfitOrLossTradeReceivables	X duration, debit	label	Impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	Common practice: IAS 1.112 c
			documentation	The amount of impairment loss or reversal of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss; Trade receivables]	
			netLabel	Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	
ifrs-full	ImpairmentOffinancialAssetsAxis	axis	label	Impairment of financial assets [axis]	Disclosure: Expiry date 2023-01-01 IFRS 7.37
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ImplicationsOfSurplusOr-DeficitOnMultiemployer-PlanForEntity	text	label	Description of implications of surplus or deficit on multi-employer or state plan for entity	Disclosure: IAS 19.148 d (iv)
			documentation	The description of the implications for the entity of a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]	
ifrs-full	InAccordance-WithIFRS9Member	member [default]	label	In accordance with IFRS 9 [member]	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L e
			documentation	This member stands for the information reported in accordance with IFRS 9.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeApproachMember	member	label	Income approach [member]	Example: IFRS 13.62
			documentation	This member stands for valuation techniques that convert future amounts (for example, cash flows or income and expenses) to a single current (ie discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about those future amounts.	
ifrs-full	IncomeArisingFromExplorationForAndEvaluationOfMineralResources	X duration, credit	label	Income arising from exploration for and evaluation of mineral resources	Disclosure: IFRS 6.24 b
			documentation	The amount of income arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources, after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.	
ifrs-full	IncomeArisingFromInsuranceContracts	X duration, credit	label	Income arising from insurance contracts	Disclosure: Expiry date 2023-01-01 IFRS 4.37 b
			documentation	The amount of income arising from insurance contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	IncomeCapitalisation-Member	member	label	Income capitalisation [member]	Common practice: IFRS 13.93 d
			documentation	This member stands for a valuation technique consistent with the income approach. Capitalising is a process applied to an amount representing some measure of economic income in order to convert that economic income amount to an estimate of present value.	
ifrs-full	IncomeExpenseGainsOrLossesOffinancialInstrumentsAbstract		label	Income, expense, gains or losses of financial instruments [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeExpensesFromReinsuranceContractsHeldOtherThanFinanceIncome-Expenses	X duration, credit	label	Income (expenses) from reinsurance contracts held, other than finance income (expenses)	Disclosure: Effective 2023-01-01 IAS 1.82 ac, Disclosure: Effective 2023-01-01 IFRS 17.86
			documentation	The amount of income (expenses) from a group of reinsurance contracts held, other than finance income (expenses). [Refer: Reinsurance contracts held [member]]	
			netLabel	Net income (expenses) from reinsurance contracts held, other than finance income (expenses)	
ifrs-full	IncomeExpensesFromReinsuranceContractsHeldOtherThanFinanceIncomeExpensesAbstract		label	Income (expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]	
ifrs-full	IncomeFromAmountsRecoveredFromReinsurer	X duration, credit	label	Income from amounts recovered from reinsurer	Disclosure: Effective 2023-01-01 IFRS 17.86
			documentation	The amount of income from the amounts recovered from the reinsurer. [Refer: Reinsurance contracts held [member]]	
ifrs-full	IncomeFromContinuingInvolvementInDerecognised-FinancialAssets	X duration, credit	label	Income from continuing involvement in derecognised financial assets	Disclosure: IFRS 7.42G b
			documentation	The amount of income recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeFromContinuingInvolvementInDerecognisedFinancialAssetsCumulativelyRecognised	X instant, credit	label	Income from continuing involvement in derecognised financial assets cumulatively recognised	Disclosure: IFRS 7.42G b
			documentation	The cumulative amount of income recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Income from continuing involvement in derecognised financial assets; Derivatives [member]]	
ifrs-full	IncomeFromContinuingOperationsAttributableToOwnersOfParent	X duration, credit	label	Income from continuing operations attributable to owners of parent	Disclosure: IFRS 5.33 d
			documentation	The amount of income from continuing operations attributable to owners of the parent. [Refer: Continuing operations [member]]	
ifrs-full	IncomeFromContractsWithReinsurers	X duration, credit	label	Income from contracts with reinsurers	Example: Expiry date 2023-01-01 IAS 1.85, Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG24 b
			documentation	The amount of income from contracts with reinsurers.	
ifrs-full	IncomeFromDiscontinuedOperationsAttributableToOwnersOfParent	X duration, credit	label	Income from discontinued operations attributable to owners of parent	Disclosure: IFRS 5.33 d
			documentation	The amount of income from discontinued operations attributable to owners of the parent. [Refer: Discontinued operations [member]]	
ifrs-full	IncomeFromFinesAndPenalties	X duration, credit	label	Income from fines and penalties	Common practice: IAS 1.112 c
			documentation	The amount of income arising from fines and penalties.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeFromGovernment-GrantsRelatedToAgriculturalActivity	X duration, credit	label	Income from government grants related to agricultural activity	Common practice: IAS 41.57 a
			documentation	The amount of income from government grants related to agricultural activities. [Refer: Government grants]	
ifrs-full	IncomeFromReimbursementsUnderInsurance-Policies	X duration, credit	label	Income from reimbursements under insurance policies	Common practice: IAS 1.112 c
			documentation	The amount of income recognised from the reimbursement of a claim as a result of the occurrence of an insured event covered by an insurance contract. [Refer: Types of insurance contracts [member]]	
ifrs-full	IncomeFromStructuredEntities	X duration, credit	label	Income from structured entities	Disclosure: IFRS 12.27 b
			documentation	The amount of income from structured entities including recurring and non-recurring fees, interest, dividends, gains or losses on the remeasurement or derecognition of interests in structured entities and gains or losses from the transfer of assets and liabilities to the structured entity. [Refer: Unconsolidated structured entities [member]]	
ifrs-full	IncomeFromSubleasing-RightofuseAssets	X duration, credit	label	Income from subleasing right-of-use assets	Disclosure: IFRS 16.53 f
			documentation	The amount of income from subleasing right-of-use assets. Sublease is a transaction for which an underlying asset is re-leased by a lessee ('intermediate lessor') to a third party, and the lease ('head lease') between the head lessor and lessee remains in effect. [Refer: Right-of-use assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeOnFinancialAssets-ReclassifiedOutOfAvailableforsaleFinancialAssets-RecognisedInOtherComprehensiveIncome	X duration, credit	label	Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A e
			documentation	The amount of income recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]	
ifrs-full	IncomeOnFinancialAssets-ReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss	X duration, credit	label	Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12 A e
			documentation	The amount of income recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	IncomeRelatingToVariable-LeasePaymentsForOperatingLeasesThatDoNotDependOnIndexOrRate	X duration, credit	label	Income relating to variable lease payments for operating leases that do not depend on index or rate	Disclosure: IFRS 16.90 b
			documentation	The amount of income relating to variable lease payments for operating leases that do not depend on an index or a rate. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeRelatingToVariable-LeasePaymentsNotIncludedInMeasurementOfNetInvestmentInFinanceLease	X duration, credit	label	Income relating to variable lease payments not included in measurement of net investment in finance lease	Disclosure: IFRS 16.90 a (iii)
			documentation	The amount of income relating to variable lease payments not included in the measurement of the net investment in the finance lease. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time. [Refer: Net investment in finance lease]	
ifrs-full	IncomeStatementAbstract		label	Profit or loss [abstract]	
ifrs-full	IncomeTaxConsequencesOfDividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueNotRecognisedAsLiability	X duration	label	Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability	Disclosure: IAS 12.81 i
			documentation	The amount of income tax consequences of dividends to shareholders of the entity that were proposed or declared after the reporting period but before the financial statements were authorised for issue, and are not recognised as a liability in the financial statements.	
ifrs-full	IncomeTaxesPaidClassifiedAsOperatingActivities	X duration, credit	label	Income taxes paid, classified as operating activities	Common practice: IAS 7.35
			documentation	The cash outflow for income taxes paid, classified as operating activities.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxesPaidRefund	X duration, credit	label	Income taxes paid (refund)	Disclosure: IAS 7.35
			documentation	The cash flows from income taxes paid or refunded.	
			totalLabel	Total income taxes paid (refund)	
ifrs-full	IncomeTaxesPaidRefund-Abstract		label	Income taxes paid (refund) [abstract]	
ifrs-full	IncomeTaxesPaidRefund-ClassifiedAsFinancing-Activities	X duration, credit	label	Income taxes paid (refund), classified as financing activities	Example: IAS 7.14 f, Disclosure: IAS 7.35
			documentation	The cash flows from income taxes paid or refunded, classified as financing activities. [Refer: Income taxes paid (refund)]	
			negatedTerseLabel	Income taxes refund (paid)	
ifrs-full	IncomeTaxesPaidRefund-ClassifiedAsInvesting-Activities	X duration, credit	label	Income taxes paid (refund), classified as investing activities	Example: IAS 7.14 f, Disclosure: IAS 7.35
			documentation	The cash flows from income taxes paid or refunded, classified as investing activities. [Refer: Income taxes paid (refund)]	
			negatedTerseLabel	Income taxes refund (paid)	
ifrs-full	IncomeTaxesPaidRefund-ClassifiedAsOperating-Activities	X duration, credit	label	Income taxes paid (refund), classified as operating activities	Example: IAS 7.14 f, Disclosure: IAS 7.35
			documentation	The cash flows from income taxes paid or refunded, classified as operating activities. [Refer: Income taxes paid (refund)]	
			negatedTerseLabel	Income taxes refund (paid)	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxesRefundClassifiedAsOperatingActivities	X duration, debit	label	Income taxes refund, classified as operating activities	Common practice: IAS 7.35
			documentation	The cash inflow from income taxes refunded, classified as operating activities.	
ifrs-full	IncomeTaxExpenseContinuingOperations	X duration, debit	label	Tax expense (income)	Disclosure: IAS 12.79, Disclosure: IAS 12.81 c (i), Disclosure: IAS 12.81 c (ii), Disclosure: IAS 1.82 d, Disclosure: IAS 26.35 b (viii), Disclosure: IFRS 12.B13 g, Disclosure: IFRS 8.23 h
			documentation	The aggregate amount included in the determination of profit (loss) for the period in respect of current tax and deferred tax. [Refer: Current tax expense (income); Deferred tax expense (income)]	
			totalLabel	Total tax expense (income)	
			negatedTerseLabel	Tax income (expense)	
ifrs-full	IncomeTaxRelatingToApplicationOfOverlayApproachInOtherComprehensiveIncome	X duration, debit	label	Income tax relating to application of overlay approach in other comprehensive income	Disclosure: Effective on first application of IFRS 9 IFRS 4.35D b
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to the application of the overlay approach. [Refer: Other comprehensive income]	
ifrs-full	IncomeTaxRelatingToAvailableforsaleFinancialAssetsOfOtherComprehensiveIncome	X duration, debit	label	Income tax relating to available-for-sale financial assets included in other comprehensive income	Disclosure: Expiry date 2023-01-01 IAS 12.81 ab, Disclosure: Expiry date 2023-01-01 IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income]	
			negatedLabel	Income tax relating to available-for-sale financial assets included in other comprehensive income	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelatingToCash-FlowHedgesOfOtherComprehensiveIncome	X duration, debit	label	Income tax relating to cash flow hedges included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income]	
			negatedLabel	Income tax relating to cash flow hedges included in other comprehensive income	
ifrs-full	IncomeTaxRelatingToChangeInValueOfForeign-CurrencyBasisSpreadsOfOtherComprehensive-Income	X duration, debit	label	Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of foreign currency basis spreads. [Refer: Reserve of change in value of foreign currency basis spreads; Other comprehensive income]	
			negatedLabel	Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income	
ifrs-full	IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContractsOfOtherComprehensiveIncome	X duration, debit	label	Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of forward elements of forward contracts. [Refer: Reserve of change in value of forward elements of forward contracts; Other comprehensive income]	
			negatedLabel	Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelatingTo-ChangeInValueOfTime-ValueOfOptionsOfOther-ComprehensiveIncome	X duration, debit	label	Income tax relating to change in value of time value of options included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of time value of options. [Refer: Reserve of change in value of time value of options; Other comprehensive income]	
			negatedLabel	Income tax relating to change in value of time value of options included in other comprehensive income	
ifrs-full	IncomeTaxRelatingTo-ChangesInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiabilityOfOtherComprehensiveIncome	X duration, debit	label	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to changes in the fair value of financial liabilities attributable to a change in the credit risk of those liabilities. [Refer: Credit risk [member]; Other comprehensive income]	
			negatedLabel	Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	
ifrs-full	IncomeTaxRelatingTo-ChangesInRevaluationSurplusOfOtherComprehensiveIncome	X duration, debit	label	Income tax relating to changes in revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to changes in a revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets. [Refer: Revaluation surplus; Other comprehensive income]	
			negatedLabel	Income tax relating to changes in revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets included in other comprehensive income	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncome	X duration	label	Income tax relating to components of other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income. [Refer: Other comprehensive income]	
			totalLabel	Aggregated income tax relating to components of other comprehensive income	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeAbstract		label	Income tax relating to components of other comprehensive income [abstract]	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss	X duration, debit	label	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	Disclosure: IAS 1.91
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income that will be reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]	
			negatedTotalLabel	Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss-Abstract		label	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLoss	X duration, debit	label	Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	Disclosure: IAS 1.91
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income that will not be reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]	
			negatedTotalLabel	Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossAbstract		label	Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]	
ifrs-full	IncomeTaxRelatingToExchangeDifferencesOnTranslationOfForeignOperationsAndHedgesOfNetInvestmentsInForeignOperationsIncludedInOtherComprehensiveIncome	X duration, debit	label	Income tax relating to exchange differences on translation of foreign operations and hedges of net investments in foreign operations included in other comprehensive income	Common practice: IAS 12.81 ab, Common practice: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of net investments in foreign operations. [Refer: Other comprehensive income; Hedges of net investment in foreign operations [member]]	
			totalLabel	Total income tax relating to exchange differences on translation of foreign operations and hedges of net investments in foreign operations included in other comprehensive income	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelatingToExchangeDifferencesOnTranslationOfForeignOperationsAndHedgesOfNetInvestmentsInForeignOperationsIncludedInOtherComprehensiveIncomeAbstract		label	Income tax relating to exchange differences on translation of foreign operations and hedges of net investments in foreign operations included in other comprehensive income [abstract]	
ifrs-full	IncomeTaxRelatingToExchangeDifferencesOnTranslationOfOtherComprehensiveIncome	X duration, debit	label	Income tax relating to exchange differences on translation of foreign operations included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to exchange differences on the translation of financial statements of foreign operations. [Refer: Other comprehensive income; Reserve of exchange differences on translation]	
			negatedLabel	Income tax relating to exchange differences on translation of foreign operations included in other comprehensive income	
ifrs-full	IncomeTaxRelatingToExchangeDifferencesOnTranslationOtherThanTranslationOfForeignOperationsIncludedInOtherComprehensiveIncome	X duration, debit	label	Income tax relating to exchange differences on translation other than translation of foreign operations included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to exchange differences on translation of the financial statements of a parent company or a stand-alone entity to a different presentation currency. [Refer: Other comprehensive income; Reserve of exchange differences on translation]	
			negatedLabel	Income tax relating to exchange differences on translation other than translation of foreign operations included in other comprehensive income	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelatingToFinanceIncomeExpenses-FromReinsuranceContractsHeldOfOtherComprehensiveIncome	X duration, debit	label	Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	Disclosure: Effective 2023-01-01 IAS 12.81 ab, Disclosure: Effective 2023-01-01 IAS 1.90, Disclosure: Effective 2023-01-01 IFRS 17.82, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to finance income (expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
			negatedLabel	Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	
ifrs-full	IncomeTaxRelatingToFinancialAssetsMeasuredAtFairValueThroughOther-ComprehensiveIncome	X duration, debit	label	Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to financial assets measured at fair value through other comprehensive income applying paragraph 4.1.2 A of IFRS 9. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
			commentaryGuidance	Do NOT use this element for income tax included in other comprehensive income relating to equity instruments designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9. Instead, use element 'Income tax relating to investments in equity instruments included in other comprehensive income'.	
			negatedLabel	Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelatingTo-HedgesOfInvestmentsInEquityInstrumentsOfOther-ComprehensiveIncome	X duration, debit	label	Income tax relating to hedges of investments in equity instruments included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income; Reserve of gains and losses on hedging instruments that hedge investments in equity instruments]	
			negatedLabel	Income tax relating to hedges of investments in equity instruments included in other comprehensive income	
ifrs-full	IncomeTaxRelatingTo-HedgesOfNetInvestmentsIn-ForeignOperationsOfOther-ComprehensiveIncome	X duration, debit	label	Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of net investments in foreign operations. [Refer: Other comprehensive income]	
			negatedLabel	Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelatingToInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss	X duration, debit	label	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	Disclosure: Effective 2023-01-01 IAS 12.81 ab, Disclosure: Effective 2023-01-01 IAS 1.90, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to insurance finance income (expenses) from insurance contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
			negatedLabel	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	
ifrs-full	IncomeTaxRelatingToInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLoss	X duration, debit	label	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	Disclosure: Effective 2023-01-01 IAS 12.81 ab, Disclosure: Effective 2023-01-01 IAS 1.90, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to insurance finance income (expenses) from insurance contracts issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
			negatedLabel	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	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelatingToInvestmentsInEquityInstrumentsOfOtherComprehensiveIncome	X duration, debit	label	Income tax relating to investments in equity instruments included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to investments in equity instruments that the entity has designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9. [Refer: Other comprehensive income; Reserve of gains and losses from investments in equity instruments]	
			negatedLabel	Income tax relating to investments in equity instruments included in other comprehensive income	
ifrs-full	IncomeTaxRelatingToNet-MovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLoss	X duration, debit	label	Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	Disclosure: IFRS 14.22 b
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	IncomeTaxRelatingToNet-MovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillNotBeReclassifiedToProfit-OrLoss	X duration, debit	label	Income tax relating to net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	Disclosure: IFRS 14.22 a
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelating-ToOtherIndividuallyImmaterialComponentsOfOther-ComprehensiveIncome	X duration, debit	label	Income tax relating to other individually immaterial components of other comprehensive income	Common practice: IAS 1.85
			documentation	The amount of income tax relating to other individually immaterial components of other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	IncomeTaxRelatingToRemeasurementsOfDefined-BenefitPlansOfOtherComprehensiveIncome	X duration, debit	label	Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	Disclosure: IAS 12.81 ab, Disclosure: IAS 1.90
			documentation	The amount of income tax relating to amounts recognised in other comprehensive income in relation to remeasurements of defined benefit plans. [Refer: Other comprehensive income; Reserve of remeasurements of defined benefit plans; Defined benefit plans [member]]	
			negatedLabel	Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	
ifrs-full	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJoint-VenturesAccountedFor-UsingEquityMethod	X duration, debit	label	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	Disclosure: IAS 1.90
			documentation	The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax]	
			totalLabel	Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodAbstract		label	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]	
ifrs-full	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillBeReclassifiedToProfitOrLoss	X duration, debit	label	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	Disclosure: IAS 1.91
			documentation	The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax]	
			negatedLabel	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	
ifrs-full	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillNotBeReclassifiedToProfitOrLoss	X duration, debit	label	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	Disclosure: IAS 1.91
			documentation	The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax]	
			negatedLabel	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	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseDueToApplicationOfIFRS15Member	member	label	IFRS 15 [member]	Disclosure: IFRS 15.C8 a
			documentation	This member stands for IFRS 15 Revenue with Contracts with Customers.	
ifrs-full	IncreaseDecreaseDueToChangesInAccountingPolicyAndCorrectionsOfPriorPeriodErrorsMember	member	label	Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	Disclosure: IAS 1.106 b, Disclosure: IAS 8.28 f (i), Disclosure: IAS 8.29 c (i), Disclosure: IAS 8.49 b (i)
			documentation	This member stands for the financial effect of changes in accounting policy and corrections of prior period errors.	
ifrs-full	IncreaseDecreaseDueToChangesInAccountingPolicyRequiredByIFRSs-CumulativeEffectAtDateOfInitialApplicationMember	member	label	Increase (decrease) due to changes in accounting policy required by IFRSs, cumulative effect at date of initial application [member]	Common practice: IAS 1.106
			documentation	This member stands for the financial effect of changes in accounting policy for cumulative effect adjustment in the financial statements at the date of initial application of a new or amended IFRS Standard. [Refer: IFRSs [member]]	
ifrs-full	IncreaseDecreaseDueToChangesInAccountingPolicyRequiredByIFRSs-Member	member	label	Increase (decrease) due to changes in accounting policy required by IFRSs [member]	Disclosure: IAS 8.28 f (i), Disclosure: IAS 8.28 g
			documentation	This member stands for the financial effect of changes in accounting policy required by IFRSs. [Refer: IFRSs [member]]	
ifrs-full	IncreaseDecreaseDueToDepartureFromRequirementOfIFRSMember	member	label	Increase (decrease) due to departure from requirement of IFRS [member]	Disclosure: IAS 1.20 d
			documentation	This member stands for the financial effect of a departure from a requirement in an IFRS. [Refer: IFRSs [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseDueToVoluntaryChangesInAccountingPolicyMember	member	label	Increase (decrease) due to voluntary changes in accounting policy [member]	Disclosure: IAS 8.29 c (i), Disclosure: IAS 8.29 d
			documentation	This member stands for the financial effect of voluntary changes in accounting policy.	
ifrs-full	IncreaseDecreaseInAccountingEstimate	X duration	label	Increase (decrease) in accounting estimate	Disclosure: IAS 8.39
			documentation	The increase (decrease) in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods.	
ifrs-full	IncreaseDecreaseInAccumulatedDeferredTaxRecognisedInOtherComprehensiveIncomeDueToChangeInTaxRate	X duration, debit	label	Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	Common practice: IAS 1.85
			documentation	The increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in the tax rate. [Refer: Other comprehensive income]	
ifrs-full	IncreaseDecreaseInAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised	X duration	label	Increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	Example: IFRS 7.28 b
			documentation	The increase (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss]	
			totalLabel	Total increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInAllowanceAccountForCreditLossesOfFinancialAssets	X duration, credit	label	Increase (decrease) in allowance account for credit losses of financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.16
			documentation	The increase (decrease) in the allowance account used to record the impairment of financial assets due to credit losses. [Refer: Financial assets; Allowance account for credit losses of financial assets]	
			totalLabel	Total increase (decrease) in allowance account for credit losses of financial assets	
ifrs-full	IncreaseDecreaseInAssets-ForInsuranceAcquisition-CashFlows	X duration, debit	label	Increase (decrease) in assets for insurance acquisition cash flows	Disclosure: Effective 2023-01-01 IFRS 17.105 A
			documentation	The increase (decrease) in assets for insurance acquisition cash flows. [Refer: Assets; Insurance contracts [member]; Assets for insurance acquisition cash flows]	
			totalLabel	Total increase (decrease) in assets for insurance acquisition cash flows	
ifrs-full	IncreaseDecreaseInCashAndCashEquivalents	X duration, debit	label	Increase (decrease) in cash and cash equivalents after effect of exchange rate changes	Disclosure: IAS 7.45
			documentation	The increase (decrease) in cash and cash equivalents after the effect of exchange rate changes on cash and cash equivalents held in foreign currencies. [Refer: Cash and cash equivalents; Effect of exchange rate changes on cash and cash equivalents]	
			netLabel	Net increase (decrease) in cash and cash equivalents after effect of exchange rate changes	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInCashAndCashEquivalentsBeforeEffectOfExchangeRateChanges	X duration, debit	label	Increase (decrease) in cash and cash equivalents before effect of exchange rate changes	Disclosure: IAS 7.45
			documentation	The increase (decrease) in cash and cash equivalents before the effect of exchange rate changes on cash and cash equivalents held in foreign currencies. [Refer: Cash and cash equivalents; Effect of exchange rate changes on cash and cash equivalents]	
			netLabel	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	
ifrs-full	IncreaseDecreaseInCashAndCashEquivalentsDiscontinuedOperations	X duration, debit	label	Increase (decrease) in cash and cash equivalents, discontinued operations	Common practice: IFRS 5.33 c
			documentation	The increase (decrease) in cash and cash equivalents from discontinued operations. [Refer: Cash and cash equivalents; Discontinued operations [member]]	
ifrs-full	IncreaseDecreaseInContingentConsiderationAssetLiability	X duration, debit	label	Increase (decrease) in contingent consideration asset (liability)	Disclosure: IFRS 3.B67 b (i)
			documentation	The increase (decrease) in a contingent consideration asset (liability) relating to a business combination.	
ifrs-full	IncreaseDecreaseInContingentLiabilitiesRecognisedInBusinessCombination	X duration, credit	label	Increase (decrease) in contingent liabilities recognised in business combination	Disclosure: IFRS 3.B67 c
			documentation	The increase (decrease) in contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]	
			totalLabel	Total increase (decrease) in contingent liabilities recognised in business combination	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInCredit-DerivativeFairValue	X duration, debit	label	Increase (decrease) in credit derivative, fair value	Disclosure: IFRS 7.24G a
			documentation	The increase (decrease) in the fair value of a credit derivative. [Refer: Credit derivative, fair value]	
			totalLabel	Total increase (decrease) in credit derivative, fair value	
ifrs-full	IncreaseDecreaseInCredit-DerivativeNominalAmount	X duration	label	Increase (decrease) in credit derivative, nominal amount	Disclosure: IFRS 7.24G a
			documentation	The increase (decrease) in the nominal amount of a credit derivative. [Refer: Credit derivative, nominal amount]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			totalLabel	Total increase (decrease) in credit derivative, nominal amount	
ifrs-full	IncreaseDecreaseInCurrent-TaxExpenseIncomeDue-ToRateRegulation	X duration, debit	label	Increase (decrease) in current tax expense (income) due to rate regulation	Disclosure: IFRS 14.34
			documentation	The increase (decrease) in current tax expense (income) due to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator. [Refer: Current tax expense (income)]	
ifrs-full	IncreaseDecreaseInDeferredAcquisitionCostsArising-FromInsuranceContracts	X duration, debit	label	Increase (decrease) in deferred acquisition costs arising from insurance contracts	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG39
			documentation	The increase (decrease) in deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]	
			totalLabel	Total increase (decrease) in deferred acquisition costs arising from insurance contracts	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInDeferredTaxExpenseIncomeDueToRateRegulation	X duration, debit	label	Increase (decrease) in deferred tax expense (income) due to rate regulation	Disclosure: IFRS 14.34
			documentation	The increase (decrease) in deferred tax expense (income) due to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator. [Refer: Deferred tax expense (income)]	
ifrs-full	IncreaseDecreaseInDeferredTaxLiabilityAsset	X duration, credit	label	Increase (decrease) in deferred tax liability (asset)	Common practice: IAS 12.81
			documentation	The increase (decrease) in a deferred tax liability (asset). [Refer: Deferred tax liability (asset)]	
			totalLabel	Total increase (decrease) in deferred tax liability (asset)	
ifrs-full	IncreaseDecreaseInDefined-BenefitObligationDueTo-ReasonablyPossibleDecreaseInActuarialAssumption	X instant, credit	label	Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	Disclosure: IAS 19.145 a
			documentation	The increase (decrease) in a defined benefit obligation that would have been caused by a decrease in a significant actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]]	
ifrs-full	IncreaseDecreaseInDefined-BenefitObligationDueTo-ReasonablyPossibleIncreaseInActuarialAssumption	X instant, credit	label	Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	Disclosure: IAS 19.145 a
			documentation	The increase (decrease) in a defined benefit obligation that would have been caused by an increase in a significant actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInDividendsPayableThroughChangeInFairValueOfNon-cashAssetsHeldForDistributionToOwners	X duration, credit	label	Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	Disclosure: IFRIC 17.16 b
			documentation	The increase (decrease) in dividends payable through a change in the fair value of non-cash assets held for distribution to owners.	
ifrs-full	IncreaseDecreaseInEquity-DueToReasonablyPossibleDecreaseInRiskExposure-ThatArisesFromContracts-WithinScopeOfIFRS17	X instant, credit	label	Increase (decrease) in equity due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.128 a (ii), Disclosure: Effective 2023-01-01 IFRS 17.128 a (i)
			documentation	The increase (decrease) in equity that would have been caused by a reasonably possible decrease in the risk variable that arises from contracts within the scope of IFRS 17.	
ifrs-full	IncreaseDecreaseInEquity-DueToReasonablyPossibleDecreaseInRiskExposure-ThatArisesFromContracts-WithinScopeOfIFRS17InsuranceContractsIssuedBeforeMitigationByReinsuranceContractsHeld	X instant, credit	label	Increase (decrease) in equity due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	Disclosure: Effective 2023-01-01 IFRS 17.128 a (i)
			documentation	The increase (decrease) in equity, before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible decrease in the risk variable that arises from contracts within the scope of IFRS 17.	
ifrs-full	IncreaseDecreaseInEquity-DueToReasonablyPossibleIncreaseInRiskExposure-ThatArisesFromContracts-WithinScopeOfIFRS17	X instant, credit	label	Increase (decrease) in equity due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.128 a (i), Disclosure: Effective 2023-01-01 IFRS 17.128 a (ii)
			documentation	The increase (decrease) in equity that would have been caused by a reasonably possible increase in the risk variable that arises from contracts within the scope of IFRS 17.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInEquity-DueToReasonablyPossibleIncreaseInRiskExposure-ThatArisesFromContracts-WithinScopeOfIFRS17InsuranceContractsIssuedBeforeMitigationByReinsuranceContractsHeld	X instant, credit	label	Increase (decrease) in equity due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	Disclosure: Effective 2023-01-01 IFRS 17.128 a (i)
			documentation	The increase (decrease) in equity, before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible increase in the risk variable that arises from contracts within the scope of IFRS 17.	
ifrs-full	IncreaseDecreaseInExisting-LiabilitiesContingentLiabilitiesRecognisedInBusiness-Combination	X duration, credit	label	Increase in existing liabilities, contingent liabilities recognised in business combination	Disclosure: IFRS 3.B67 c
			documentation	The increase in existing contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecreaseInExisting-ProvisionsOtherProvisions	X duration, credit	label	Increase in existing provisions, other provisions	Disclosure: IAS 37.84 b
			documentation	The increase in existing other provisions. [Refer: Other provisions]	
ifrs-full	IncreaseDecreaseInExposureToCreditRiskOnLoan-CommitmentsAndFinancial-GuaranteeContracts	X duration, credit	label	Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35I
			documentation	The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
			totalLabel	Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContractsAbstract		label	Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementAssets	X duration, debit	label	Increase (decrease) in fair value measurement, assets	Disclosure: IFRS 13.93 e
			documentation	The increase (decrease) in the fair value measurement of assets. [Refer: At fair value [member]]	
			totalLabel	Total increase (decrease) in fair value measurement, assets	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputAssets	X duration, debit	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets due to a reasonably possible decrease in an unobservable input.	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputEntitiesOwnEquityInstruments	X duration, credit	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments due to a reasonably possible decrease in an unobservable input.	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputLiabilities	X duration, credit	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible decrease in an unobservable input.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeAfter-TaxAssets	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeAfterTaxEntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeAfterTaxLiabilities	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeBefore-TaxAssets	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeBeforeTax-EntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeBeforeTax-Liabilities	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInProfitOrLoss-AfterTaxAssets	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets, recognised in profit or loss after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInProfitOrLoss-AfterTaxEntitysOwnEquity-Instruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInProfitOrLoss-AfterTaxLiabilities	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInProfitOrLossBeforeTaxAssets	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets, recognised in profit or loss before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInProfitOrLossBeforeTaxEntitysOwnEquity-Instruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleDecreaseInUnobservableInputRecognisedInProfitOrLossBeforeTaxLiabilities	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputAssets	X duration, debit	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets due to a reasonably possible increase in an unobservable input.	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputEntitysOwnEquityInstruments	X duration, credit	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments due to a reasonably possible increase in an unobservable input.	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputLiabilities	X duration, credit	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible increase in an unobservable input.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeAfter-TaxAssets	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeAfterTaxEntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeAfterTaxLiabilities	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeBefore-TaxAssets	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeBeforeTax-EntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInOtherComprehensiveIncomeBeforeTax-Liabilities	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInProfitOrLoss-AfterTaxAssets	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets, recognised in profit or loss after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInProfitOrLoss-AfterTaxEntitysOwnEquity-Instruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInProfitOrLoss-AfterTaxLiabilities	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInProfitOrLossBeforeTaxAssets	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of assets, recognised in profit or loss before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInProfitOrLossBeforeTaxEntitysOwnEquity-Instruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementDueTo-ReasonablyPossibleIncreaseInUnobservableInputRecognisedInProfitOrLossBeforeTaxLiabilities	X duration	label	Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementEntity'sOwnEquityInstruments	X duration, credit	label	Increase (decrease) in fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 e
			documentation	The increase (decrease) in the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]	
			totalLabel	Total increase (decrease) in fair value measurement, entity's own equity instruments	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementForSensitivityAnalysesInWhichInputsAreChangedIndividuallyAssetsAbstract		label	Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, assets [abstract]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementForSensitivityAnalysesInWhichInputsAreChangedIndividuallyEntity'sOwnEquityInstrumentsAbstract		label	Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's own equity instruments [abstract]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementForSensitivityAnalysesInWhichInputsAreChangedIndividuallyLiabilitiesAbstract		label	Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, liabilities [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementForSensitivityAnalysesInWhich-MultipleInputsAreChanged-SimultaneouslyAssets-Abstract		label	Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementForSensitivityAnalysesInWhich-MultipleInputsAreChanged-SimultaneouslyEntitysOwnEquityInstrumentsAbstract		label	Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments [abstract]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementForSensitivityAnalysesInWhich-MultipleInputsAreChanged-SimultaneouslyLiabilities-Abstract		label	Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]	
ifrs-full	IncreaseDecreaseInFair-ValueMeasurementLiabilities	X duration, credit	label	Increase (decrease) in fair value measurement, liabilities	Disclosure: IFRS 13.93 e
			documentation	The increase (decrease) in the fair value measurement of liabilities. [Refer: At fair value [member]]	
			totalLabel	Total increase (decrease) in fair value measurement, liabilities	
ifrs-full	IncreaseDecreaseInFair-ValueOffFinancialAssetsDescribedIn-Paragraph39EaOfIFRS4	X duration, debit	label	Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	Disclosure: Expiry date 2023-01-01 IFRS 4.39E a
			documentation	The increase (decrease) in the fair value of financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFair-ValueOfFinancialAssetsOtherThanThoseSpecifiedInParagraph39EaOfIFRS4	X duration, debit	label	Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	Disclosure: Expiry date 2023-01-01 IFRS 4.39E b
			documentation	The increase (decrease) in the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	IncreaseDecreaseInFinancialAssets	X duration, debit	label	Increase (decrease) in financial assets	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35I
			documentation	The increase (decrease) in financial assets. [Refer: Financial assets]	
			totalLabel	Total increase (decrease) in financial assets	
ifrs-full	IncreaseDecreaseInFinancialAssetsAbstract		label	Increase (decrease) in financial assets [abstract]	
ifrs-full	IncreaseDecreaseInFinancialAssetsArisingFromChangeInMeasurementAttributeFirstApplicationOfIFRS9	X instant, debit	label	Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	Disclosure: IFRS 7.42L b
			documentation	The increase (decrease) in financial assets arising from a change in measurement attribute on the entity's transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	IncreaseDecreaseInFinancialAssetsOnBasisOfMeasurementCategoryFirstApplicationOfIFRS9	X instant, debit	label	Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9	Disclosure: IFRS 7.42L a
			documentation	The increase (decrease) in financial assets on the basis of their measurement categories in accordance with IAS 39 (ie not resulting from a change in the measurement attribute on transition to IFRS 9). [Refer: Financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInFinancialLiabilitiesArisingFromChangeInMeasurementAttributeFirstApplicationOfIFRS9	X instant, credit	label	Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	Disclosure: IFRS 7.42L b
			documentation	The increase (decrease) in financial liabilities arising from a change in the measurement attribute on the entity's transition to IFRS 9. [Refer: Financial liabilities]	
ifrs-full	IncreaseDecreaseInFinancialLiabilitiesOnBasisOfMeasurementCategoryFirstApplicationOfIFRS9	X instant, credit	label	Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	Disclosure: IFRS 7.42L a
			documentation	The increase (decrease) in financial liabilities on the basis of their measurement categories in accordance with IAS 39 (ie not resulting from a change in the measurement attribute on transition to IFRS 9). [Refer: Financial liabilities]	
ifrs-full	IncreaseDecreaseInInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) in insurance contracts liability (asset)	Common practice: Effective 2023-01-01 IFRS 17.99
			documentation	The increase (decrease) in insurance contracts liability (asset). [Refer: Insurance contracts liability (asset)]	
			totalLabel	Total increase (decrease) in insurance contracts liability (asset)	
ifrs-full	IncreaseDecreaseInInsuranceLiabilitiesNetOfReinsurance	X duration, debit	label	Increase (decrease) in insurance liabilities, net of reinsurance	Common practice: Expiry date 2023-01-01 IAS 1.85
			documentation	The increase (decrease) in insurance liabilities, net of reinsurance.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInIntangibleAssetsAndGoodwill	X duration, debit	label	Increase (decrease) in intangible assets and goodwill	Common practice: IAS 38.118 e
			documentation	The increase (decrease) in intangible assets and goodwill. [Refer: Intangible assets and goodwill]	
			totalLabel	Total increase (decrease) in intangible assets and goodwill	
ifrs-full	IncreaseDecreaseInLiabilitiesArisingFromFinancingActivities	X duration, credit	label	Increase (decrease) in liabilities arising from financing activities	Disclosure: IAS 7.44B
			documentation	The increase (decrease) in liabilities arising from financing activities. [Refer: Liabilities arising from financing activities]	
			totalLabel	Total increase (decrease) in liabilities arising from financing activities	
ifrs-full	IncreaseDecreaseInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	X duration, credit	label	Increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG37
			documentation	The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	
			totalLabel	Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInNet-AssetsAvailableForBenefits	X duration, credit	label	Increase (decrease) in net assets available for benefits	Disclosure: IAS 26.35 b
			documentation	The increase (decrease) in net assets available for benefits. Net assets available for benefits are assets of a retirement benefit plan less liabilities other than the actuarial present value of promised retirement benefits.	
			totalLabel	Total increase (decrease) in net assets available for benefits	
ifrs-full	IncreaseDecreaseInNetDefinedBenefitLiabilityAsset	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset)	Disclosure: IAS 19.141
			documentation	The increase (decrease) in the net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]	
			totalLabel	Total increase (decrease) in net defined benefit liability (asset)	
ifrs-full	IncreaseDecreaseInNetDefinedBenefitLiabilityAssetResultingFromAdministrationCostsNotReflectedInReturnOnPlanAssets	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset) resulting from administration costs not reflected in return on plan assets	Common practice: IAS 19.141
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from administration costs in the current period, that are not reflected in return on plan assets. [Refer: Administrative expenses; Net defined benefit liability (asset)] [Contrast: Administration costs not reflected in return on plan assets, defined benefit plans; Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInNetDefinedBenefitLiabilityAssetResultingFromExpenseIncomeInProfitOrLoss	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss	Common practice: IAS 19.141
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from expense (income) included in profit or loss. [Refer: Net defined benefit liability (asset); Profit (loss)] [Contrast: Post-employment benefit expense in profit or loss, defined benefit plans]	
			totalLabel	Total increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss	
ifrs-full	IncreaseDecreaseInNetDefinedBenefitLiabilityAssetResultingFromMiscellaneousOtherChanges	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset) resulting from miscellaneous other changes	Common practice: IAS 19.141
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from miscellaneous other changes. [Refer: Net defined benefit liability (asset); Increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss; Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income]	
			totalLabel	Total increase (decrease) in net defined benefit liability (asset) resulting from miscellaneous other changes	
ifrs-full	IncreaseDecreaseInNetInvestmentInFinanceLease	X duration, debit	label	Increase (decrease) in net investment in finance lease	Disclosure: IFRS 16.93
			documentation	The increase (decrease) in the net investment in finance lease. [Refer: Net investment in finance lease]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInNumberOfOrdinarySharesIssued	shares	label	Increase (decrease) in number of ordinary shares issued	Common practice: IAS 1.112 c
			documentation	The increase (decrease) in the number of ordinary shares issued. [Refer: Ordinary shares [member]]	
ifrs-full	IncreaseDecreaseInNumberOfSharesOutstanding	shares	label	Increase (decrease) in number of shares outstanding	Disclosure: IAS 1.79 a (iv)
			documentation	The increase (decrease) in the number of shares outstanding. [Refer: Number of shares outstanding]	
			totalLabel	Total increase (decrease) in number of shares outstanding	
ifrs-full	IncreaseDecreaseInProfitLossDueToReasonablyPossibleDecreaseInRiskExposureThatArisesFromContractsWithinScopeOfIFRS17	X duration, credit	label	Increase (decrease) in profit (loss) due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.128 a (ii), Disclosure: Effective 2023-01-01 IFRS 17.128 a (i)
			documentation	The increase (decrease) in profit (loss) that would have been caused by a reasonably possible decrease in the risk variable that arises from contracts within the scope of IFRS 17.	
ifrs-full	IncreaseDecreaseInProfitLossDueToReasonablyPossibleDecreaseInRiskExposureThatArisesFromContractsWithinScopeOfIFRS17InsuranceContractsIssuedBeforeMitigationByReinsuranceContractsHeld	X duration, credit	label	Increase (decrease) in profit (loss) due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	Disclosure: Effective 2023-01-01 IFRS 17.128 a (i)
			documentation	The increase (decrease) in profit (loss), before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible decrease in the risk variable that arises from contracts within the scope of IFRS 17.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInProfit-LossDueToReasonablyPossibleIncreaseInRiskExposure-ThatArisesFromContracts-WithinScopeOfIFRS17	X duration, credit	label	Increase (decrease) in profit (loss) due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.128 a (ii), Disclosure: Effective 2023-01-01 IFRS 17.128 a (i)
			documentation	The increase (decrease) in profit (loss) that would have been caused by a reasonably possible increase in the risk variable that arises from contracts within the scope of IFRS 17.	
ifrs-full	IncreaseDecreaseInProfit-LossDueToReasonablyPossibleIncreaseInRiskExposure-ThatArisesFromContracts-WithinScopeOfIFRS17 InsuranceContractsIssued-BeforeMitigationByReinsuranceContractsHeld	X duration, credit	label	Increase (decrease) in profit (loss) due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	Disclosure: Effective 2023-01-01 IFRS 17.128 a (i)
			documentation	The increase (decrease) in profit (loss), before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible increase in the risk variable that arises from contracts within the scope of IFRS 17.	
ifrs-full	IncreaseDecreaseInProvisionForUnearnedPremium	X duration, debit	label	Increase (decrease) in provision for unearned premium	Common practice: Expiry date 2023-01-01 IAS 1.85
			documentation	The increase (decrease) in the provision for unearned premiums. [Refer: Unearned premiums]	
ifrs-full	IncreaseDecreaseInRegulatoryDeferralAccountCredit-Balances	X duration, credit	label	Increase (decrease) in regulatory deferral account credit balances	Disclosure: IFRS 14.33 a
			documentation	The increase (decrease) in regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]	
			totalLabel	Total increase (decrease) in regulatory deferral account credit balances	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInRegulatoryDeferralAccountDebit-Balances	X duration, debit	label	Increase (decrease) in regulatory deferral account debit balances	Disclosure: IFRS 14.33 a
			documentation	The increase (decrease) in regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]	
			totalLabel	Total increase (decrease) in regulatory deferral account debit balances	
ifrs-full	IncreaseDecreaseInReinsuranceAssets	X duration, debit	label	Increase (decrease) in reinsurance assets	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG37
			documentation	The increase (decrease) in reinsurance assets. [Refer: Reinsurance assets]	
			totalLabel	Total increase (decrease) in reinsurance assets	
ifrs-full	IncreaseDecreaseInReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToInsuranceContractsToWhichParagraphsC18bC19bC24bAndC24cOfIFRS17HaveBeenApplied	X duration, credit	label	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	Common practice: Effective 2023-01-01 IFRS 17.116
			documentation	The increase (decrease) in the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied. [Refer: Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseInWorkingCapital	X duration, credit	label	Increase (decrease) in working capital	Common practice: IAS 7.20
			documentation	The increase (decrease) in working capital.	
ifrs-full	IncreaseDecreaseThroughAcquisitionOfSubsidiary	X duration, credit	label	Increase (decrease) through acquisition of subsidiary, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from the acquisition of subsidiaries. [Refer: Subsidiaries [member]]	
ifrs-full	IncreaseDecreaseThroughAdditionalItemsNecessaryToUnderstandChangeInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.105 d
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from additional items that may be necessary to understand the change in the net carrying amount of the insurance contracts. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeAllowanceAccountForCreditLossesOfFinancialAssets	X duration, credit	label	Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	Common practice: Expiry date 2023-01-01 IFRS 7.16
			documentation	The increase (decrease) in the allowance account for credit losses of financial assets resulting from adjustments arising from the passage of time. [Refer: Allowance account for credit losses of financial assets]	
ifrs-full	IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	X duration, credit	label	Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The increase (decrease) in liabilities under issued insurance contracts and reinsurance contracts resulting from adjustments arising from the passage of time. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeReinsuranceAssets	X duration, debit	label	Increase (decrease) through adjustments arising from passage of time, reinsurance assets	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The increase (decrease) in reinsurance assets resulting from adjustments arising from the passage of time. [Refer: Reinsurance assets]	
ifrs-full	IncreaseDecreaseThroughAmortisationOfInsuranceAcquisitionCashFlowsInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.103 b (ii)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from amortisation of insurance acquisition cash flows. [Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThroughAmountsRecognisedInProfitOrLossAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised	X duration	label	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	Example: IFRS 7.28 b, Example: IFRS 7.IG14
			documentation	The increase (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss resulting from amounts recognised in profit or loss. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughAppropriationOfRetainedEarnings	X duration, credit	label	Increase (decrease) through appropriation of retained earnings, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from the appropriation of retained earnings. [Refer: Retained earnings]	
ifrs-full	IncreaseDecreaseThroughBalancesRecognisedInCurrentPeriodInStatementOfFinancialPositionRegulatoryDeferralAccountCreditBalances	X duration, credit	label	Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances	Example: IFRS 14.33 a (i)
			documentation	The increase (decrease) in regulatory deferral account credit balances resulting from balances recognised in the current period in the statement of financial position. [Refer: Regulatory deferral account credit balances]	
ifrs-full	IncreaseDecreaseThroughBalancesRecognisedInCurrentPeriodInStatementOfFinancialPositionRegulatoryDeferralAccountDebitBalances	X duration, debit	label	Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	Example: IFRS 14.33 a (i)
			documentation	The increase (decrease) in regulatory deferral account debit balances resulting from balances recognised in the current period in the statement of financial position. [Refer: Regulatory deferral account debit balances]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-BusinessCombinationsAnd-DisposalsNetDefinedBenefitLiabilityAsset	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset) resulting from business combinations and disposals	Disclosure: IAS 19.141 h
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from business combinations and disposals. [Refer: Business combinations [member]; Net defined benefit liability (asset)]	
			commentaryGuidance	Increases in the present value of defined benefit obligation or net defined benefit liability resulting from business combinations should be tagged with a positive value; decreases resulting from business disposals should be tagged with a negative value. Increases in the fair value of plan assets resulting from business combinations represent a decrease in net defined benefit liability (equivalent to an increase in net defined benefit asset) and should be tagged with a negative value; decreases in the fair value of plan assets resulting from business disposals represent an increase in the net defined benefit liability and should be tagged with a positive value.	
ifrs-full	IncreaseDecreaseThrough-BusinessCombinationsAnd-DisposalsReimbursementRights	X duration, debit	label	Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from resulting from business combinations and disposals	Disclosure: IAS 19.141 h
			documentation	The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from the effects of business combinations and disposals. [Refer: Business combinations [member]; Reimbursement rights related to defined benefit obligation, at fair value]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-BusinessCombinationsDe-ferredTaxLiabilityAsset	X duration, credit	label	Increase (decrease) through business combinations, deferred tax liability (asset)	Common practice: IAS 12.81
			documentation	The increase (decrease) in deferred tax liability (asset) resulting from business combinations. [Refer: Deferred tax liability (asset)]	
ifrs-full	IncreaseDecreaseThrough-CashFlowsInsuranceCon-tractsLiabilityAsset	X duration, credit	label	Increase (decrease) through cash flows, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.105 a
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from cash flows. [Refer: Insurance contracts liability (asset)]	
			totalLabel	Total increase (decrease) through cash flows, insurance contracts liability (asset)	
ifrs-full	IncreaseDecreaseThrough-CashFlowsInsuranceCon-tractsLiabilityAssetAbstract		label	Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]	
ifrs-full	IncreaseDecreaseThrough-ChangeInDiscountRateCon-tingentLiabilitiesRecognise-dInBusinessCombination	X duration, credit	label	Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	Disclosure: IFRS 3.B67 c
			documentation	The increase (decrease) in contingent liabilities recognised in a business combination due to changes in the discount rate. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseDecreaseThrough-ChangeInDiscountRa-teOtherProvisions	X duration, credit	label	Increase (decrease) through change in discount rate, other provisions	Disclosure: IAS 37.84 e
			documentation	The increase (decrease) in other provisions resulting from a change in discount rate. [Refer: Other provisions]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-ChangeInEquityOfSubsidiaries	X duration, credit	label	Increase (decrease) through change in equity of subsidiaries, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in the entity's equity resulting from the change in the equity of subsidiaries. [Refer: Subsidiaries [member]]	
ifrs-full	IncreaseDecreaseThrough-ChangeInRiskAdjustment-ForNonfinancialRiskThatDoesNotRelateToFutureOr-PastServiceInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.104 b (ii)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from the change in the risk adjustment for non-financial risk that does not relate to future service or past service. [Refer: Insurance contracts liability (asset); Risk adjustment for non-financial risk [member]]	
ifrs-full	IncreaseDecreaseThrough-ChangesInDiscountRates-RegulatoryDeferralAccount-CreditBalances	X duration, credit	label	Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	Example: IFRS 14.33 a (iii)
			documentation	The increase (decrease) in regulatory deferral account credit balances resulting from changes in discount rates. [Refer: Regulatory deferral account credit balances]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-ChangesInDiscountRates-RegulatoryDeferralAccount-DebitBalances	X duration, debit	label	Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	Example: IFRS 14.33 a (iii)
			documentation	The increase (decrease) in regulatory deferral account debit balances resulting from changes in discount rates. [Refer: Regulatory deferral account debit balances]	
ifrs-full	IncreaseDecreaseThrough-ChangesInEstimatesThatAdjustContractualServiceMarginInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.104 a (i)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from changes in estimates that adjust the contractual service margin. [Refer: Insurance contracts liability (asset); Contractual service margin [member]]	
ifrs-full	IncreaseDecreaseThrough-ChangesInEstimatesThatDoNotAdjustContractualServiceMarginInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.104 a (ii)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from changes in estimates that do not adjust the contractual service margin. [Refer: Insurance contracts liability (asset); Contractual service margin [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-ChangesInFairValuesLiabilitiesArisingFromFinancing-Activities	X duration, credit	label	Increase (decrease) through changes in fair values, liabilities arising from financing activities	Disclosure: IAS 7.44B d
			documentation	The increase (decrease) in liabilities arising from financing activities resulting from changes in fair values. [Refer: Liabilities arising from financing activities]	
ifrs-full	IncreaseDecreaseThrough-ChangesInForeignExchangeRatesNetDefined-BenefitLiabilityAsset	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset) resulting from changes in foreign exchange rates, net defined benefit liability (asset)	Disclosure: IAS 19.141 e
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from changes in foreign exchange rates. [Refer: Net defined benefit liability (asset)]	
			commentaryGuidance	Increases in the present value of defined benefit obligation or net defined benefit liability resulting from changes in foreign exchange rates should be tagged with a positive value; decreases should be tagged with a negative value. Increases in the fair value of plan assets resulting from changes in foreign exchange rates represent a decrease in the net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a negative value; decreases in the fair value of plan assets represent an increase in the net defined benefit liability and should be tagged with a positive value.	
ifrs-full	IncreaseDecreaseThrough-ChangesInForeignExchangeRatesRegulatoryDeferralAccountCredit-Balances	X duration, credit	label	Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	Example: IFRS 14.33 a (iii)
			documentation	The increase (decrease) in regulatory deferral account credit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account credit balances]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-ChangesInForeignExchangeRatesRegulatoryDeferralAccountDebitBalances	X duration, debit	label	Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	Example: IFRS 14.33 a (iii)
			documentation	The increase (decrease) in regulatory deferral account debit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account debit balances]	
ifrs-full	IncreaseDecreaseThrough-ChangesInModelsOrRiskParametersExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	X duration, credit	label	Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	Example: IFRS 7.35H, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from changes in models or risk parameters. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseDecreaseThrough-ChangesInModelsOrRiskParametersFinancialAssets	X duration, debit	label	Increase (decrease) through changes in models or risk parameters, financial assets	Example: IFRS 7.35H, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in financial assets resulting from changes in models or risk parameters. [Refer: Financial assets]	
ifrs-full	IncreaseDecreaseThrough-ChangesInOwnershipInterestsInSubsidiariesThatDoNotResultInLossOfControl	X duration, credit	label	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	Disclosure: IAS 1.106 d (iii)
			documentation	The increase (decrease) in equity through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughChangesInOwnershipInterestsInSubsidiariesThatDoNotResultInLossOfControlEquityAttributableToOwnersOfParent	X duration, credit	label	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	Disclosure: IFRS 12.18
			documentation	The increase (decrease) in equity attributable to owners of the parent through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]; Equity attributable to owners of parent]	
ifrs-full	IncreaseDecreaseThroughChangesThatRelateToCurrentServiceInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through changes that relate to current service, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.104 b
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from changes that relate to current service. [Refer: Insurance contracts liability (asset)]	
			totalLabel	Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)	
ifrs-full	IncreaseDecreaseThroughChangesThatRelateToCurrentServiceInsuranceContractsLiabilityAssetAbstract		label	Increase (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-ChangesThatRelateToFutureServiceInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.103 b (iv), Disclosure: Effective 2023-01-01 IFRS 17.104 a
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from changes that relate to future service. [Refer: Insurance contracts liability (asset)]	
			totalLabel	Total increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	
ifrs-full	IncreaseDecreaseThrough-ChangesThatRelateToFutureServiceInsuranceContractsLiabilityAssetAbstract		label	Increase (decrease) through changes that relate to future service, insurance contracts liability (asset) [abstract]	
ifrs-full	IncreaseDecreaseThrough-ChangesThatRelateToPast-ServiceInsuranceContract-sLiabilityAsset	X duration, credit	label	Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.103 b (iii), Disclosure: Effective 2023-01-01 IFRS 17.104 c
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from changes that relate to past service, ie changes in fulfilment cash flows relating to incurred claims. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThrough-ConversionOfConvertibleInstruments	X duration, credit	label	Increase (decrease) through conversion of convertible instruments, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from the conversion of convertible instruments.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-CumulativeCatchupAdjustmentsToRevenueArising-FromChangeInEstimateOf-TransactionPriceContractAssets	X duration, debit	label	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets	Example: IFRS 15.118 b
			documentation	The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets]	
ifrs-full	IncreaseDecreaseThrough-CumulativeCatchupAdjustmentsToRevenueArising-FromChangeInEstimateOf-TransactionPriceContract-Liabilities	X duration, credit	label	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	Example: IFRS 15.118 b
			documentation	The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]	
ifrs-full	IncreaseDecreaseThrough-CumulativeCatchupAdjustmentsToRevenueArising-FromChangeInMeasureOf-ProgressContractAssets	X duration, debit	label	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	Example: IFRS 15.118 b
			documentation	The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a change in the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromChangeInMeasureOfProgressContractLiabilities	X duration, credit	label	Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	Example: IFRS 15.118 b
			documentation	The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]	
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromContractModificationContractAssets	X duration, debit	label	Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	Example: IFRS 15.118 b
			documentation	The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a contract modification. A contract modification is a change in the scope or price (or both) of a contract that is approved by the parties to the contract. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets]	
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromContractModificationContractLiabilities	X duration, credit	label	Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities	Example: IFRS 15.118 b
			documentation	The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a contract modification. A contract modification is a change in the scope or price (or both) of a contract that is approved by the parties to the contract. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]	
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueContractAssets	X duration, debit	label	Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	Example: IFRS 15.118 b
			documentation	The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue. [Refer: Contract assets; Revenue from contracts with customers]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueContractLiabilities	X duration, credit	label	Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	Example: IFRS 15.118 b
			documentation	The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue. [Refer: Contract liabilities; Revenue from contracts with customers]	
ifrs-full	IncreaseDecreaseThroughDisposalOfSubsidiary	X duration, credit	label	Increase (decrease) through disposal of subsidiary, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from the disposal of subsidiaries. [Refer: Subsidiaries [member]]	
ifrs-full	IncreaseDecreaseThroughEffectOfChangesInForeignExchangeRatesLiabilitiesArisingFromFinancingActivities	X duration, credit	label	Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	Disclosure: IAS 7.44B c
			documentation	The increase (decrease) in liabilities arising from financing activities resulting from the effect of changes in foreign exchange rates. [Refer: Liabilities arising from financing activities]	
ifrs-full	IncreaseDecreaseThroughEffectOfChangesInRiskOfNonperformanceByIssuerOfReinsuranceContractsHeldInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts held, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.105 b
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from the effect of changes in the risk of non-performance by the issuer of reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughEffectsOfContractsAcquiredInPeriodInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.108 a
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from the effects of contracts acquired from other entities in transfers of insurance contracts or business combinations in the period. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThroughEffectsOfContractsInitiallyRecognisedInPeriodInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.104 a (iii), Disclosure: Effective 2023-01-01 IFRS 17.107
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from the effects of contracts initially recognised in the period. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThroughEffectsOfGroupsOfOnerousContractsInitiallyRecognisedInPeriodInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.108 b
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from the effects of groups of onerous contracts initially recognised in the period. An insurance contract is onerous at the date of initial recognition if the fulfilment cash flows allocated to the contract, any previously recognised acquisition cash flows and any cash flows arising from the contract at the date of initial recognition in total are a net outflow. [Refer: Insurance contracts liability (asset)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughExerciseOfOptions	X duration, credit	label	Increase (decrease) through exercise of options, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from the exercise of options.	
ifrs-full	IncreaseDecreaseThroughExerciseOfWarrantsEquity	X duration, credit	label	Increase (decrease) through exercise of warrants, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from the exercise of warrants.	
ifrs-full	IncreaseDecreaseThroughExperienceAdjustmentsInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through experience adjustments, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.104 b (iii)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from experience adjustments, excluding amounts related to the risk adjustment for non-financial risk included in paragraph 104(b)(ii) of IFRS 17. Experience adjustment is a difference between: (a) for premium receipts (and any related cash flows such as insurance acquisition cash flows and insurance premium taxes) – the estimate at the beginning of the period of the amounts expected in the period and the actual cash flows in the period; or (b) for insurance service expenses (excluding insurance acquisition expenses) – the estimate at the beginning of the period of the amounts expected to be incurred in the period and the actual amounts incurred in the period. [Refer: Insurance contracts liability (asset)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughFinancingCashFlowsLiabilitiesArisingFromFinancingActivities	X duration, credit	label	Increase (decrease) through financing cash flows, liabilities arising from financing activities	Disclosure: IAS 7.44B a
			documentation	The increase (decrease) in liabilities arising from financing activities resulting from financing cash flows. [Refer: Cash flows from (used in) financing activities; Liabilities arising from financing activities]	
ifrs-full	IncreaseDecreaseThroughForeignExchangeAndOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	X duration, credit	label	Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	Example: IFRS 7.35H, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange and other movements. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
			totalLabel	Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	
ifrs-full	IncreaseDecreaseThroughForeignExchangeAndOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContractsAbstract		label	Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-ForeignExchangeAndOtherMovementsFinancialAssets	X duration, debit	label	Increase (decrease) through foreign exchange and other movements, financial assets	Example: IFRS 7.35H, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in financial assets resulting from foreign exchange and other movements. [Refer: Financial assets]	
			totalLabel	Total increase (decrease) through foreign exchange and other movements, financial assets	
ifrs-full	IncreaseDecreaseThrough-ForeignExchangeAndOtherMovementsFinancial-AssetsAbstract		label	Increase (decrease) through foreign exchange and other movements, financial assets [abstract]	
ifrs-full	IncreaseDecreaseThrough-ForeignExchangeExposure-ToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	X duration, credit	label	Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	Example: IFRS 7.35H, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseDecreaseThrough-ForeignExchangeFinancialAssets	X duration, debit	label	Increase (decrease) through foreign exchange, financial assets	Example: IFRS 7.35H, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in financial assets resulting from foreign exchange. [Refer: Financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughGainsLossesInPeriodReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToInsuranceContractsToWhichParagraphsC18bC19bC24bAndC24cOfIFRS17HaveBeenApplied	X duration, credit	label	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	Example: Effective 2023-01-01 IFRS 17.116
			documentation	The increase (decrease) in the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied resulting from gains (losses) in the period. [Refer: Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	
ifrs-full	IncreaseDecreaseThroughIncurredClaimsAndOtherIncurredInsuranceServiceExpensesInsuranceContractLiabilityAsset	X duration, credit	label	Increase (decrease) through incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.103 b (i)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from incurred claims and other incurred insurance service expenses. [Refer: Insurance contracts liability (asset)]	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughIncurredClaimsPaidAndOtherInsuranceServiceExpensesPaidForInsuranceContractIssuedExcludingInsuranceAcquisitionCashFlowsInsuranceContractsLiabilityAsset	X duration, credit	label	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)	Disclosure: Effective 2023-01-01 IFRS 17.105 a (iii)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from incurred claims paid and other insurance service expenses paid for insurance contracts issued, excluding insurance acquisition cash flows. [Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThroughIncurredClaimsRecoveredAndOtherInsuranceServiceExpensesRecoveredUnderReinsuranceContractsHeldInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.105 a (iii)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughInsuranceAcquisitionCash-FlowsInsuranceContract-sLiabilityAsset	X duration, credit	label	Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.105 a (ii)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from insurance acquisition cash flows. Insurance acquisition cash flows are cash flows arising from the costs of selling, underwriting and starting a group of insurance contracts (issued or expected to be issued) that are directly attributable to the portfolio of insurance contracts to which the group belongs. Such cash flows include cash flows that are not directly attributable to individual contracts or groups of insurance contracts within the portfolio. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThroughInsuranceFinanceIncomeOr-ExpensesInsuranceContract-sLiabilityAsset	X duration, credit	label	Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.105 c
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from insurance finance income or expenses. [Refer: Insurance contracts liability (asset); Insurance finance income (expenses)]	
ifrs-full	IncreaseDecreaseThroughInsuranceRevenueInsurance-ContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through insurance revenue, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.103 a
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue. [Refer: Insurance contracts liability (asset); Insurance revenue]	
			totalLabel	Total increase (decrease) through insurance revenue, insurance contracts liability (asset)	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughInsuranceRevenueInsuranceContractsLiabilityAsset-Abstract		label	Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]	
ifrs-full	IncreaseDecreaseThroughInsuranceRevenueNotRelatedToContractsThatExistedAtTransitionDateToWhichModifiedRetrospectiveApproachOrFairValueApproachHasBeenAppliedInsuranceContractsLiabilityAsset	X duration, credit	label	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)	Disclosure: Effective 2023-01-01 IFRS 17.114 c
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue not related to contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19A of IFRS 17) or the fair value approach (as described in paragraphs C20-C24B of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	
ifrs-full	IncreaseDecreaseThroughInsuranceRevenueRelatedToContractsThatExistedAtTransitionDateToWhichFairValueApproachHasBeenAppliedInsuranceContractsLiabilityAsset	X duration, credit	label	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)	Disclosure: Effective 2023-01-01 IFRS 17.114 b
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue related to contracts that existed at the transition date to which the fair value approach (as described in paragraphs C20-C24B of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughInsuranceRevenueRelatedToContractsThatExistedAtTransitionDateToWhichModifiedRetrospectiveApproachHasBeenAppliedInsuranceContractsLiabilityAsset	X duration, credit	label	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)	Disclosure: Effective 2023-01-01 IFRS 17.114 a
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue related to contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19A of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]	
ifrs-full	IncreaseDecreaseThroughInsuranceServiceExpensesInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through insurance service expenses, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.103 b
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from insurance service expenses. [Refer: Insurance contracts liability (asset)]	
			totalLabel	Total increase (decrease) through insurance service expenses, insurance contracts liability (asset)	
ifrs-full	IncreaseDecreaseThroughInsuranceServiceExpensesInsuranceContractsLiabilityAssetAbstract		label	Increase (decrease) through insurance service expenses, insurance contracts liability (asset) [abstract]	
ifrs-full	IncreaseDecreaseThroughInsuranceServiceResultForReconciliationByComponentsInsuranceContractsLiabilityAssetAbstract		label	Increase (decrease) through insurance service result for reconciliation by components, insurance contracts liability (asset) [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughInsuranceServiceResultForReconciliationByRemainingCoverageAndIncurredClaimsInsuranceContractsLiabilityAssetAbstract		label	Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]	
ifrs-full	IncreaseDecreaseThroughInsuranceServiceResultInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through insurance service result, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.103, Disclosure: Effective 2023-01-01 IFRS 17.104
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from insurance service result. [Refer: Insurance contracts liability (asset); Insurance service result]	
			totalLabel	Total increase (decrease) through insurance service result, insurance contracts liability (asset)	
ifrs-full	IncreaseDecreaseThroughInvestmentComponentsExcludedFromInsuranceRevenueAndInsuranceServiceExpensesInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through investment components excluded from insurance revenue and insurance service expenses, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.103 c
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from investment components excluded from insurance revenue and insurance service expenses (combined with refunds of premiums unless refunds of premiums are presented as part of the cash flows in the period described in paragraph 105(a)(i) of IFRS 17). [Refer: Description of approach used to determine investment components; Insurance contracts liability (asset)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-LossOfControlOfSubsidiaryDeferredTaxLiabilityAsset	X duration, credit	label	Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)	Common practice: IAS 12.81
			documentation	The decrease in deferred tax liability (asset) resulting from the loss of control of a subsidiary. [Refer: Deferred tax liability (asset)]	
ifrs-full	IncreaseDecreaseThrough-ModificationOfContractual-CashFlowsExposureTo-CreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	X duration, credit	label	Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	Example: IFRS 7.351 b
			documentation	The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from the modification of contractual cash flows. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseDecreaseThrough-ModificationOfContractual-CashFlowsFinancialAssets	X duration, debit	label	Increase (decrease) through modification of contractual cash flows, financial assets	Example: IFRS 7.351 b
			documentation	The increase (decrease) in financial assets resulting from the modification of contractual cash flows. [Refer: Financial assets]	
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferences-AllowanceAccountFor-CreditLossesOfFinancialAssets	X duration, credit	label	Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	Common practice: Expiry date 2023-01-01 IFRS 7.16
			documentation	The increase (decrease) in an allowance account for credit losses of financial assets resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Allowance account for credit losses of financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferencesBi-ologicalAssets	X duration, debit	label	Increase (decrease) through net exchange differences, biological assets	Disclosure: IAS 41.50 f
			documentation	The increase (decrease) in biological assets resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Biological assets]	
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferencesDe-ferredAcquisitionCostsArisingFromInsuranceContracts	X duration, debit	label	Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The increase (decrease) in deferred acquisition costs arising from insurance contracts resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferencesDe-ferredTaxLiabilityAsset	X duration, credit	label	Increase (decrease) through net exchange differences, deferred tax liability (asset)	Common practice: IAS 12.81
			documentation	The increase (decrease) in deferred tax liability (asset) resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Deferred tax liability (asset)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough- NetExchangeDifferences- Goodwill	X duration, debit	label	Increase (decrease) through net exchange differences, goodwill	Disclosure: IFRS 3.B67 d (vi)
			documentation	The increase (decrease) in goodwill resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Goodwill]	
ifrs-full	IncreaseDecreaseThrough- NetExchangeDifferencesIn- tangibleAssetsAndGoodwill	X duration, debit	label	Increase (decrease) through net exchange differences, intangible assets and goodwill	Common practice: IAS 38.118 e (vii)
			documentation	The increase (decrease) in intangible assets and goodwill resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Intangible assets and goodwill]	
ifrs-full	IncreaseDecreaseThrough- NetExchangeDifferencesIn- tangibleAssetsOtherThan- Goodwill	X duration, debit	label	Increase (decrease) through net exchange differences, intangible assets other than goodwill	Disclosure: IAS 38.118 e (vii)
			documentation	The increase (decrease) in intangible assets other than goodwill resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Intangible assets other than goodwill]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough- NetExchangeDifferencesIn- vestmentProperty	X duration, debit	label	Increase (decrease) through net exchange differences, investment property	Disclosure: IAS 40.76 e, Disclosure: IAS 40.79 d (vi)
			documentation	The increase (decrease) in investment property resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Investment property]	
ifrs-full	IncreaseDecreaseThrough- NetExchangeDifferences- LiabilitiesUnderInsurance- ContractsAndReinsurance- ContractsIssued	X duration, credit	label	Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG37 f
			documentation	The change in insurance liabilities resulting from the net exchange differences that arise on the translation of the financial statements into a different presentation currency, and on the translation of a foreign operation into the presentation currency. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	
ifrs-full	IncreaseDecreaseThrough- NetExchangeDifference- sOtherProvisions	X duration, credit	label	Increase (decrease) through net exchange differences, other provisions	Common practice: IAS 37.84
			documentation	The increase (decrease) in other provisions resulting from foreign currency exchange rate changes on provisions measured in a currency different from the entity's presentation currency. [Refer: Other provisions]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferences-PropertyPlantAndE-quipment	X duration, debit	label	Increase (decrease) through net exchange differences, property, plant and equipment	Disclosure: IAS 16.73 e (viii)
			documentation	The increase (decrease) in property, plant and equipment resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Property, plant and equipment]	
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferencesRe-imbursmentRightsAt-FairValue	X duration, debit	label	Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from net exchange differences	Disclosure: IAS 19.141 e
			documentation	The increase (decrease) in the fair value of reimbursement rights related to defined benefit obligation, resulting from foreign currency exchange rate changes on plans measured in a currency that is different from the entity's presentation currency. [Refer: At fair value [member]; Reimbursement rights related to defined benefit obligation, at fair value]	
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferencesRe-insuranceAssets	X duration, debit	label	Increase (decrease) through net exchange differences, reinsurance assets	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The increase (decrease) in reinsurance assets resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Reinsurance assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-NewTransactionsAggregate-DifferenceBetweenFair-ValueAtInitialRecognition-AndAmountDeterminedUsingValuationTechniqueYet-ToBeRecognised	X duration	label	Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	Example: IFRS 7.28 b, Example: IFRS 7.IG14
			documentation	The increase (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss resulting from new transactions. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]]	
ifrs-full	IncreaseDecreaseThrough-ObtainingOrLosingControlOfSubsidiariesOrOther-BusinessesLiabilitiesArisingFromFinancingActivities	X duration, credit	label	Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	Disclosure: IAS 7.44B b
			documentation	The increase (decrease) in liabilities arising from financing activities resulting from obtaining or losing control of subsidiaries or other businesses. [Refer: Liabilities arising from financing activities; Subsidiaries [member]]	
ifrs-full	IncreaseDecreaseThroughOtherChangesAllowanceAccountForCreditLossesOfFinancialAssets	X duration, credit	label	Increase (decrease) through other changes, allowance account for credit losses of financial assets	Common practice: Expiry date 2023-01-01 IFRS 7.16
			documentation	The increase (decrease) in allowance account for credit losses of financial assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Allowance account for credit losses of financial assets]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughOtherChangesDeferredAcquisitionCostsArisingFromInsuranceContracts	X duration, debit	label	Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG39 e
			documentation	The increase (decrease) in deferred acquisition costs arising from insurance contracts resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	IncreaseDecreaseThroughOtherChangesIntangibleAssetsAndGoodwill	X duration, debit	label	Increase (decrease) through other changes, intangible assets and goodwill	Common practice: IAS 38.118 e (viii)
			documentation	The increase (decrease) in intangible assets and goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets and goodwill]	
ifrs-full	IncreaseDecreaseThroughOtherChangesIntangibleAssetsOtherThanGoodwill	X duration, debit	label	Increase (decrease) through other changes, intangible assets other than goodwill	Disclosure: IAS 38.118 e (viii)
			documentation	The increase (decrease) in intangible assets other than goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full	IncreaseDecreaseThroughOtherChangesInvestmentProperty	X duration, debit	label	Increase (decrease) through other changes, investment property	Disclosure: IAS 40.76 g, Disclosure: IAS 40.79 d (viii)
			documentation	The increase (decrease) in investment property resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Investment property]	
ifrs-full	IncreaseDecreaseThroughOtherChangesLiabilitiesArisingFromFinancingActivities	X duration, credit	label	Increase (decrease) through other changes, liabilities arising from financing activities	Disclosure: IAS 7.44B e
			documentation	The increase (decrease) in liabilities arising from financing activities resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities arising from financing activities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughOtherChangesLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	X duration, credit	label	Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG37
			documentation	The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	
ifrs-full	IncreaseDecreaseThroughOtherChangesNetDefinedBenefitLiabilityAsset	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset) resulting from other changes	Common practice: IAS 19.141
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Net defined benefit liability (asset)]	
ifrs-full	IncreaseDecreaseThroughOtherChangesPropertyPlantAndEquipment	X duration, debit	label	Increase (decrease) through other changes, property, plant and equipment	Disclosure: IAS 16.73 e (ix)
			documentation	The increase (decrease) in property, plant and equipment resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]	
ifrs-full	IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountCreditBalances	X duration, credit	label	Increase (decrease) through other changes, regulatory deferral account credit balances	Example: IFRS 14.33 a (iii)
			documentation	The increase (decrease) in regulatory deferral account credit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account credit balances]	
			totalLabel	Total increase (decrease) through other changes, regulatory deferral account credit balances	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountCreditBalancesAbstract		label	Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]	
ifrs-full	IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountDebitBalances	X duration, debit	label	Increase (decrease) through other changes, regulatory deferral account debit balances	Example: IFRS 14.33 a (iii)
			documentation	The increase (decrease) in regulatory deferral account debit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account debit balances]	
			totalLabel	Total increase (decrease) through other changes, regulatory deferral account debit balances	
ifrs-full	IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountDebitBalancesAbstract		label	Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]	
ifrs-full	IncreaseDecreaseThroughOtherChangesReinsuranceAssets	X duration, debit	label	Increase (decrease) through other changes, reinsurance assets	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The increase (decrease) in reinsurance assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Reinsurance assets]	
ifrs-full	IncreaseDecreaseThroughOtherContributions-ByOwners	X duration, credit	label	Increase through other contributions by owners, equity	Disclosure: IAS 1.106 d (iii)
			documentation	The increase in equity through other contributions by owners that the entity does not separately disclose in the same statement or note.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughOtherDistributionsToOwners	(X) duration, debit	label	Decrease through other distributions to owners, equity	Disclosure: IAS 1.106 d (iii)
			documentation	The decrease in equity through distributions to owners that the entity does not separately disclose in the same statement or note.	
			negatedLabel	Decrease through other distributions to owners, equity	
ifrs-full	IncreaseDecreaseThroughOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	X duration, credit	label	Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	Example: IFRS 7.35H, Example: IFRS 7.35I, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from other movements. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseDecreaseThroughOtherMovementsFinancialAssets	X duration, debit	label	Increase (decrease) through other movements, financial assets	Example: IFRS 7.35H, Example: IFRS 7.35I, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in financial assets resulting from other movements. [Refer: Financial assets]	
ifrs-full	IncreaseDecreaseThroughPremiumsPaidForReinsuranceContractsHeldInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.105 a (i)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from premiums paid for reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-PremiumsReceivedForInsuranceContractsIssuedInsuranceContractsLiabilityAsset	X duration, credit	label	Increase (decrease) through premiums received for insurance contracts issued, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.105 a (i)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from premiums received for insurance contracts issued. [Refer: Insurance contracts liability (asset)]	
ifrs-full	IncreaseDecreaseThrough-ReclassificationAdjustment-InPeriodReserveOfGains-AndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToInsuranceContractsToWhichParagraphsC18bC19bC24bAndC24cOfIFRS17HaveBeen-Applied	X duration, credit	label	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	Example: Effective 2023-01-01 IFRS 17.116
			documentation	The increase (decrease) in the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied resulting from reclassification adjustments in the period. [Refer: Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThrough-RecognitionOfContractual-ServiceMarginInProfitOr-LossToReflectTransferOf-ServicesInsuranceContract-sLiabilityAsset	X duration, credit	label	Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.104 b (i)
			documentation	The increase (decrease) in insurance contracts liability (asset) resulting from recognition of the contractual service margin in profit or loss to reflect the transfer of services. [Refer: Insurance contracts liability (asset); Contractual service margin [member]]	
ifrs-full	IncreaseDecreaseThrough-ShadowAccountingDeferredAcquisitionCostsArising-FromInsuranceContracts	X duration, debit	label	Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	Common practice: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The increase (decrease) in deferred acquisition costs arising from insurance contracts that result from shadow accounting. Shadow accounting is a practice with the following two features: (a) a recognised but unrealised gain or loss on an asset affects the measurement of the insurance liability in the same way that a realised gain or loss does; and (b) if unrealised gains or losses on an asset are recognised directly in equity, the resulting change in the carrying amount of the insurance liability is also recognised in equity. [Refer: Deferred acquisition costs arising from insurance contracts]	
ifrs-full	IncreaseDecreaseThrough-SharebasedPaymentTransactions	X duration, credit	label	Increase (decrease) through share-based payment transactions, equity	Disclosure: IAS 1.106 d (iii)
			documentation	The increase (decrease) in equity resulting from share-based payment transactions. [Refer: Equity]	
ifrs-full	IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentOtherProvisions	X duration, credit	label	Increase through adjustments arising from passage of time, other provisions	Disclosure: IAS 37.84 e
			documentation	The increase in other provisions through adjustments arising from the passage of time. [Refer: Other provisions]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughTransactionsWithOwners	X duration, credit	label	Increase (decrease) through transactions with owners, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from transactions with owners.	
ifrs-full	IncreaseDecreaseThroughTransferBetweenRevaluation-ReserveAndRetainedEarnings	X duration, credit	label	Increase (decrease) through transfer between revaluation surplus and retained earnings, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from transfers between a revaluation surplus and retained earnings. [Refer: Retained earnings; Revaluation surplus]	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChanges-BiologicalAssets	X duration, debit	label	Increase (decrease) through other changes, biological assets	Disclosure: IAS 41.50 g
			documentation	The increase (decrease) in biological assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Biological assets]	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesEquity	X duration, credit	label	Increase (decrease) through other changes, equity	Disclosure: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Equity]	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChanges-Goodwill	X duration, debit	label	Increase (decrease) through other changes, goodwill	Disclosure: IFRS 3.B67 d (vii)
			documentation	The increase (decrease) in goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Goodwill]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsAndGoodwill	X duration, debit	label	Increase (decrease) through transfers and other changes, intangible assets and goodwill	Common practice: IAS 38.118 e
			documentation	The increase (decrease) in intangible assets and goodwill resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets and goodwill]	
			totalLabel	Total increase (decrease) through transfers and other changes, intangible assets and goodwill	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsAndGoodwillAbstract		label	Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsOtherThanGoodwill	X duration, debit	label	Increase (decrease) through transfers and other changes, intangible assets other than goodwill	Common practice: IAS 38.118 e
			documentation	The increase (decrease) in intangible assets other than goodwill resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
			totalLabel	Total increase (decrease) through transfers and other changes, intangible assets other than goodwill	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsOtherThanGoodwillAbstract		label	Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesOtherProvisions	X duration, credit	label	Increase (decrease) through transfers and other changes, other provisions	Common practice: IAS 37.84
			documentation	The increase (decrease) in other provisions resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Other provisions]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesPropertyPlantAndEquipment	X duration, debit	label	Increase (decrease) through transfers and other changes, property, plant and equipment	Common practice: IAS 16.73 e
			documentation	The increase (decrease) in property, plant and equipment resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]	
			totalLabel	Total increase (decrease) through transfers and other changes, property, plant and equipment	
ifrs-full	IncreaseDecreaseThroughTransfersAndOtherChangesPropertyPlantAndEquipmentAbstract		label	Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]	
ifrs-full	IncreaseDecreaseThroughTransfersExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	X duration, credit	label	Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	Example: IFRS 7.35H, Example: IFRS 7.35I d, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from transfers. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseDecreaseThroughTransfersFinancialAssets	X duration, debit	label	Increase (decrease) through transfers, financial assets	Example: IFRS 7.35H, Example: IFRS 7.35I d, Example: IFRS 7.IG20B
			documentation	The increase (decrease) in financial assets resulting from transfers. [Refer: Financial assets]	
ifrs-full	IncreaseDecreaseThroughTransfersFromConstructionInProgressPropertyPlantAndEquipment	X duration, debit	label	Increase (decrease) through transfers from construction in progress, property, plant and equipment	Common practice: IAS 16.73 e
			documentation	The increase (decrease) in property, plant and equipment resulting from transfers from construction in progress. [Refer: Property, plant and equipment; Construction in progress]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughTransfersFromToInvestmentPropertyPropertyPlantAndEquipment	X duration, debit	label	Increase (decrease) through transfers from (to) investment property, property, plant and equipment	Common practice: IAS 16.73 e
			documentation	The increase (decrease) in property, plant and equipment resulting from transfers from (to) investment property. [Refer: Property, plant and equipment; Investment property]	
ifrs-full	IncreaseDecreaseThroughTransfersIntangibleAssetsAndGoodwill	X duration, debit	label	Increase (decrease) through transfers, intangible assets and goodwill	Common practice: IAS 38.118 e
			documentation	The increase (decrease) in intangible assets and goodwill resulting from transfers. [Refer: Intangible assets and goodwill]	
ifrs-full	IncreaseDecreaseThroughTransfersIntangibleAssetsOtherThanGoodwill	X duration, debit	label	Increase (decrease) through transfers, intangible assets other than goodwill	Common practice: IAS 38.118 e
			documentation	The increase (decrease) in intangible assets other than goodwill resulting from transfers. [Refer: Intangible assets other than goodwill]	
ifrs-full	IncreaseDecreaseThroughTransfersLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	X duration, credit	label	Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG37 e
			documentation	The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from acquisitions from, or transfers to, other insurers. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	
ifrs-full	IncreaseDecreaseThroughTransfersPropertyPlantAndEquipment	X duration, debit	label	Increase (decrease) through transfers, property, plant and equipment	Common practice: IAS 16.73 e
			documentation	The increase (decrease) in property, plant and equipment resulting from transfers. [Refer: Property, plant and equipment]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseDecreaseThroughTransfersToDisposalGroups-RegulatoryDeferralAccount-CreditBalances	X duration, credit	label	Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances	Example: IFRS 14.33 a (iii), Example: IFRS 14.IE5
			documentation	The increase (decrease) in regulatory deferral account credit balances resulting from transfers to disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account credit balances]	
ifrs-full	IncreaseDecreaseThroughTransfersToDisposalGroups-RegulatoryDeferralAccount-DebitBalances	X duration, debit	label	Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances	Example: IFRS 14.33 a (iii), Example: IFRS 14.IE5
			documentation	The increase (decrease) in regulatory deferral account debit balances resulting from transfers to disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account debit balances]	
ifrs-full	IncreaseDecreaseThroughTransferToStatutoryReserve	X duration, credit	label	Increase (decrease) through transfer to statutory reserve, equity	Common practice: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from transfers to a statutory reserve. [Refer: Statutory reserve]	
ifrs-full	IncreaseDecreaseThroughTreasuryShareTransactions	X duration, credit	label	Increase (decrease) through treasury share transactions, equity	Disclosure: IAS 1.106 d
			documentation	The increase (decrease) in equity resulting from treasury share transactions. [Refer: Equity; Treasury shares]	
ifrs-full	IncreaseDecreaseToProfit-LossToReflectDilutiveEffectResultingFromAssumed-ConversionOfPotentialOrdinaryShares	X duration, credit	label	Increase (decrease) to profit (loss) to reflect dilutive effect resulting from assumed conversion of potential ordinary shares	Disclosure: IAS 33.70 a
			documentation	The increase (decrease) to profit (loss) to reflect the dilutive effect from assumed conversion of all potential ordinary shares.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsAssets	X duration, debit	label	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of assets due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsEntitysOwnEquityInstruments	X duration, credit	label	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of the entity's own equity instruments due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsLiabilities	X duration, credit	label	Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	Disclosure: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of liabilities due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxAssets	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxEntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeAfterTaxLiabilities	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeBeforeTaxAssets	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of assets, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeBeforeTaxEntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInOtherComprehensiveIncomeBeforeTaxLiabilities	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedInProfitOrLossAfterTaxAssets	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of assets, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossAfterTaxEntitysOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossAfterTaxLiabilities	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossBefore-TaxAssets	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of assets, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossBeforeTaxEntitiesOwnEquityInstruments	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInMultipleUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsRecognisedIn-ProfitOrLossBeforeTaxLiabilities	X duration	label	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	Common practice: IFRS 13.93 h (ii)
			documentation	The amount of increase in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]	
ifrs-full	IncreaseThroughAdjustmentsArisingFromPassageOfTimeContingentLiabilitiesRecognisedInBusinessCombination	X duration, credit	label	Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	Disclosure: IFRS 3.B67 c
			documentation	The increase in contingent liabilities recognised in a business combination through adjustments arising from the passage of time. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
ifrs-full	IncreaseThroughBusinessCombinationsContractAssets	X duration, debit	label	Increase through business combinations, contract assets	Example: IFRS 15.118 a
			documentation	The increase in contract assets resulting from business combinations. [Refer: Business combinations [member]; Contract assets]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseThroughBusinessCombinationsContractLiabilities	X duration, credit	label	Increase through business combinations, contract liabilities	Example: IFRS 15.118 a
			documentation	The increase in contract liabilities resulting from business combinations. [Refer: Business combinations [member]; Contract liabilities]	
ifrs-full	IncreaseThroughItemsAcquiredInBusinessCombinationRegulatoryDeferralAccountDebitBalances	X duration, debit	label	Increase through items acquired in business combination, regulatory deferral account debit balances	Example: IFRS 14.33 a (iii)
			documentation	The increase in regulatory deferral account debit balances resulting from items acquired in a business combination. [Refer: Business combinations [member]; Regulatory deferral account debit balances]	
ifrs-full	IncreaseThroughItemsAssumedInBusinessCombinationRegulatoryDeferralAccountCreditBalances	X duration, credit	label	Increase through items assumed in business combination, regulatory deferral account credit balances	Example: IFRS 14.33 a (iii)
			documentation	The increase in regulatory deferral account credit balances resulting from items assumed in a business combination. [Refer: Business combinations [member]; Regulatory deferral account credit balances]	
ifrs-full	IncreaseThroughNewLeasesLiabilitiesArisingFromFinancingActivities	X duration, credit	label	Increase through new leases, liabilities arising from financing activities	Example: IAS 7 – A Statement of cash flows for an entity other than a financial institution, Example: IAS 7.44B
			documentation	The increase in liabilities arising from financing activities resulting from new leases. [Refer: Liabilities arising from financing activities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncreaseThroughOriginationOrPurchaseExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	X duration, credit	label	Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	Example: IFRS 7.35H, Example: IFRS 7.35I a, Example: IFRS 7.IG20B
			documentation	The increase in exposure to credit risk on loan commitments and financial guarantee contracts resulting from origination or purchase. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]	
ifrs-full	IncreaseThroughOriginationOrPurchaseFinancialAssets	X duration, debit	label	Increase through origination or purchase, financial assets	Example: IFRS 7.35H, Example: IFRS 7.35I a, Example: IFRS 7.IG20B
			documentation	The increase in financial assets resulting from origination or purchase. [Refer: Financial assets]	
ifrs-full	IncreaseThroughReversalsOfImpairmentLossesAssetsForInsuranceAcquisitionCashFlows	X duration, debit	label	Increase through reversals of impairment losses, assets for insurance acquisition cash flows	Disclosure: Effective 2023-01-01 IFRS 17.105B
			documentation	The increase in assets for insurance acquisition cash flows resulting from reversals of impairment losses recognised in the period. [Refer: Insurance contracts [member]; Assets for insurance acquisition cash flows]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IncrementalFairValueGrantedModifiedSharebasedPaymentArrangements	X duration	label	Incremental fair value granted, modified share-based payment arrangements	Disclosure: IFRS 2.47 c (ii)
			documentation	The difference, for modified share-based payment arrangements, between the fair value of the modified equity instrument and that of the original equity instrument, both estimated as at the date of the modification. [Refer: Share-based payment arrangements [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IndemnificationAssetsRecognisedAsOfAcquisitionDate	X instant, debit	label	Indemnification assets recognised as of acquisition date	Disclosure: IFRS 3.B64 g (i)
			documentation	The amount recognised as of the acquisition date for indemnification assets acquired in a business combination. [Refer: Business combinations [member]]	
ifrs-full	IndicationOfHowFrequentlyHedgingRelationshipsAreDiscontinuedAndRestarted	text	label	Indication of how frequently hedging relationships are discontinued and restarted	Disclosure: IFRS 7.23C b (iii)
			documentation	The description of an indication of how frequently the hedging relationships are discontinued and restarted.	
ifrs-full	IndicationOfOtherFormsOfGovernmentAssistance-WithDirectBenefits-ForEntity	text	label	Indication of other forms of government assistance with direct benefits for entity	Disclosure: IAS 20.39 b
			documentation	The description of an indication of forms of government assistance from which the entity has directly benefited, other than government grants recognised in the financial statements. [Refer: Government grants]	
ifrs-full	IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilities	text	label	Indication of uncertainties of amount or timing of outflows, contingent liabilities	Disclosure: IAS 37.86 b
			documentation	The description of an indication of the uncertainties relating to the amount or timing of any outflow of economic benefits for contingent liabilities. [Refer: Contingent liabilities [member]]	
ifrs-full	IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilitiesInBusinessCombination	text	label	Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	Disclosure: IFRS 3.B64 j, Disclosure: IFRS 3.B64 j (i), Disclosure: IFRS 3.B67 c
			documentation	The description of an indication of the uncertainties relating to the amount or timing of any outflow of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsOtherProvisions	text	label	Indication of uncertainties of amount or timing of outflows, other provisions	Disclosure: IAS 37.85 b
			documentation	The description of an indication of the uncertainties relating to the amount or timing of outflows of economic benefits for other provisions. [Refer: Other provisions]	
ifrs-full	IndividualAssetsOrCashgeneratingUnitsAxis	axis	label	Individual assets or cash-generating units [axis]	Disclosure: IAS 36.130
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	IndividualAssetsOrCashgeneratingUnitsMember	member	label	Individual assets or cash-generating units [member]	Disclosure: IAS 36.130
			documentation	This member stands for individual assets or cash-generating units. [Refer: Cash-generating units [member]]	
ifrs-full	IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesAxis	axis	label	Cash-generating units [axis]	Disclosure: IAS 36.134
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesMember	member	label	Cash-generating units [member]	Disclosure: IAS 36.134
			documentation	This member stands for the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.	
ifrs-full	IndividuallyInsignificant-CounterpartiesMember	member	label	Individually insignificant counterparties [member]	Disclosure: IFRS 7.B52
			documentation	This member stands for individually insignificant parties to the transaction other than the entity.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InflowsOfCashFromInvestingActivities	X duration, debit	label	Inflows of cash from investing activities	Common practice: IAS 7.16
			documentation	The cash inflow from investing activities.	
ifrs-full	InformationAboutCollateralHeldAsSecurityAndOtherCreditEnhancementsForCreditimpairedFinancialAssetsExplanatory	text block	label	Information about collateral held as security and other credit enhancements for credit-impaired financial assets [text block]	Disclosure: IFRS 7.35K c
			documentation	The disclosure of information about the collateral held as security and other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit-impaired at the reporting date.	
ifrs-full	InformationAboutConsequencesOfNoncomplianceWithExternallyImposedCapitalRequirements	text	label	Information about consequences of non-compliance with externally imposed capital requirements	Disclosure: IAS 1.135 e
			documentation	Information about the consequences of non-compliance with externally imposed capital requirements. [Refer: Capital requirements [member]]	
ifrs-full	InformationAboutContingentAssetsThatDisclosureIsNotPracticable	text	label	Information about contingent assets that disclosure is not practicable	Disclosure: IAS 37.91
			documentation	Information about the fact that the disclosure of information related to possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not practicable.	
ifrs-full	InformationAboutContingentLiabilitiesThatDisclosureIsNotPracticable	text	label	Information about contingent liabilities that disclosure is not practicable	Disclosure: IAS 37.91
			documentation	Information about the fact that the disclosure of information related to contingent liabilities is not practicable. [Refer: Contingent liabilities [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationAboutCredit-QualityOfNeitherPastDue-NorImpairedFinancialAssets	text block	label	Information about credit quality of neither past due nor impaired financial assets [text block]	Disclosure: Expiry date 2023-01-01 IFRS 7.36 c
			documentation	The disclosure of information about the credit quality of financial assets that are neither past due (a counterparty has failed to make a payment when contractually due) nor impaired. [Refer: Financial assets]	
ifrs-full	InformationAboutCredit-QualityOfReinsuranceContractsHeldThatAreAssets	text	label	Information about credit quality of reinsurance contracts held that are assets	Disclosure: Effective 2023-01-01 IFRS 17.131 b
			documentation	Information about the credit quality of reinsurance contracts held by the entity that are assets. [Refer: Reinsurance contracts held [member]]	
ifrs-full	InformationAboutCreditRiskExposureInherentInFinancialAssetsDescribedInParagraph39EaOfIFRS4	text	label	Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	Disclosure: Expiry date 2023-01-01 IFRS 4.39G
			documentation	Information about the credit risk exposure, including significant credit risk concentrations, inherent in the financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	InformationAboutEffectOf-RegulatoryFrameworksInWhichEntityOperates	text	label	Information about effect of regulatory frameworks in which entity operates	Disclosure: Effective 2023-01-01 IFRS 17.126
			documentation	Information about the effect of the regulatory frameworks in which the entity operates.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationAboutEntitys-DefinitionsOfDefault	text	label	Information about entity's definitions of default	Disclosure: IFRS 7.35F b
			documentation	Information about an entity's definitions of default, including the reasons for selecting those definitions.	
ifrs-full	InformationAboutExposureArisingFromLeasesNotYetCommencedToWhich-LesseeIsCommitted	text	label	Information about exposure arising from leases not yet commenced to which lessee is committed	Example: IFRS 16.59 b (iv)
			documentation	Information about the lessee's exposure arising from leases not yet commenced to which the lessee is committed.	
ifrs-full	InformationAboutExposuresToMarketRiskArising-FromEmbeddedDerivativesContainedInHostInsurance-Contract	text	label	Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	Disclosure: Expiry date 2023-01-01 IFRS 4.39 e
			documentation	Information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value. [Refer: Derivatives [member]; Market risk [member]; At fair value [member]]	
ifrs-full	InformationAboutGroupsOrPortfoliosOfFinancialInstrumentsWithParticularFeaturesThatCouldAffectLarge-PortionOfThatGroup	text	label	Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	Disclosure: IFRS 7.B8H
			documentation	Information about groups or portfolios of financial instruments with particular features that could affect a large portion of that group, such as concentration to particular risks.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationAboutHowDesignatedRiskComponentRelatesToHedgedItemInItsEntiretyExplanatory	text block	label	Information about how designated risk component relates to hedged item in its entirety [text block]	Disclosure: IFRS 7.22C b
			documentation	The disclosure of information about how the designated risk component relates to the hedged item in its entirety. [Refer: Hedged items [member]]	
ifrs-full	InformationAboutHowEntityDeterminedRiskComponentDesignatedAsHedgedItemExplanatory	text block	label	Information about how entity determined risk component designated as hedged item [text block]	Disclosure: IFRS 7.22C a
			documentation	The disclosure of information about how the entity determined the risk component designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole). [Refer: Hedged items [member]]	
ifrs-full	InformationAboutHowExpectedCashOutflowOnRedemptionOrRepurchaseWasDetermined	text	label	Information about how expected cash outflow on redemption or repurchase was determined	Disclosure: IAS 1.136 A d
			documentation	Information about how the expected cash outflow on redemption or repurchase of puttable financial instruments classified as equity was determined. [Refer: Expected cash outflow on redemption or repurchase of puttable financial instruments]	
ifrs-full	InformationAboutHowExpectedVolatilityWasDeterminedShareOptionsGranted	text	label	Information about how expected volatility was determined, share options granted	Disclosure: IFRS 2.47 a (ii)
			documentation	Information about how the expected volatility used for pricing share options granted was determined, including an explanation of the extent to which expected volatility was based on historical volatility.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationAboutHowFair-ValueWasMeasuredShareOptionsGranted	text	label	Information about how fair value was measured, share options granted	Disclosure: IFRS 2.47 a
			documentation	Information on how the fair value of share options granted was measured.	
ifrs-full	InformationAboutHowFair-WasDeterminedIfNotOn-BasisOfObservableMarketOtherEquityInstruments-Granted	text	label	Information about how fair was determined if not on basis of observable market, other equity instruments granted	Disclosure: IFRS 2.47 b (i)
			documentation	Information about how the fair value was determined for other equity instruments granted (ie other than share options) if it was not measured on the basis of an observable market price.	
ifrs-full	InformationAboutHowLessorManagesRiskAssociated-WithRightsItRetainsIn-UnderlyingAssets	text	label	Information about how lessor manages risk associated with rights it retains in underlying assets	Disclosure: IFRS 16.92 b
			documentation	Information about how the lessor manages the risk associated with the rights it retains in underlying assets.	
ifrs-full	InformationAboutHow-MaximumExposureToLoss-FromInterestsInStructuredEntitiesIsDetermined	text	label	Information about how maximum exposure to loss from interests in structured entities is determined	Disclosure: IFRS 12.29 c
			documentation	Information about how the amount that best represents the entity's maximum exposure to loss from its interests in structured entities is determined. [Refer: Maximum exposure to loss from interests in structured entities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationAboutHow-MaximumExposureToLossIsDetermined	text	label	Information about how maximum exposure to loss from continuing involvement is determined	Disclosure: IFRS 7.42E c
			documentation	Information about how the amount of the entity's maximum exposure to loss from its continuing involvement in derecognised financial assets is determined. [Refer: Maximum exposure to loss from continuing involvement; Financial assets]	
ifrs-full	InformationAboutLessee-sExposureArisingFromExtensionOptionsAndTerminationOptions	text	label	Information about lessee's exposure arising from extension options and termination options	Example: IFRS 16.59 b (ii)
			documentation	Information about the lessee's exposure arising from extension options and termination options.	
ifrs-full	InformationAboutLessee-sExposureArisingFromResidualValueGuarantees	text	label	Information about lessee's exposure arising from residual value guarantees	Example: IFRS 16.59 b (iii)
			documentation	Information about the lessee's exposure arising from residual value guarantees. Residual value guarantee is a guarantee made to a lessor by a party unrelated to the lessor that the value (or part of the value) of an underlying asset at the end of a lease will be at least a specified amount.	
ifrs-full	InformationAboutLessee-sExposureArisingFromVariableLeasePayments	text	label	Information about lessee's exposure arising from variable lease payments	Example: IFRS 16.59 b (i)
			documentation	Information about the lessee's exposure arising from variable lease payments. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationAboutMajor-Customers	text	label	Information about major customers	Disclosure: IFRS 8.34
			documentation	Information about the entity's major customers and the extent of the entity's reliance on them.	
ifrs-full	InformationAboutMarket-ForFinancialInstruments	text	label	Information about market for financial instruments	Disclosure: Expiry date 2023-01-01 IFRS 7.30 c
			documentation	Information about the market for financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]	
ifrs-full	InformationAboutNatureOf-LesseesLeasingActivities	text	label	Information about nature of lessee's leasing activities	Example: IFRS 16.59 a
			documentation	Information about the nature of the lessee's leasing activities.	
ifrs-full	InformationAboutNatureOf-LessorsLeasingActivities	text	label	Information about nature of lessor's leasing activities	Disclosure: IFRS 16.92 a
			documentation	Information about the nature of the lessor's leasing activities.	
ifrs-full	InformationAboutObjective-sPoliciesAndProcesses-ForManagingEntitysObligationToRepurchaseOrRe-deemPuttableFinancialIn-struments	text	label	Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	Disclosure: IAS 1.136 A b
			documentation	Information about the entity's objectives, policies, and processes for managing its obligation to repurchase or redeem puttable financial instruments classified as equity instruments when required to do so by the instrument holders, including any changes from the previous period. [Refer: Financial instruments, class [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationAboutPotential-ExposureToFutureCashOut-flowsNotReflectedIn-MeasurementOfLeaseLiability	text	label	Information about potential exposure to future cash outflows not reflected in measurement of lease liability	Example: IFRS 16.59 b
			documentation	Information about the lessee's potential exposure to future cash outflows that are not reflected in the measurement of the lease liability. [Refer: Lease liabilities]	
ifrs-full	InformationAboutRelationshipBetweenDisclosureOf-DisaggregatedRevenue-FromContractsWithCustomersAndRevenueInformation-ForReportableSegmentsExplanatory	text block	label	Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]	Disclosure: IFRS 15.115
			documentation	The disclosure of information about the relationship between the disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments. [Refer: Reportable segments [member]; Revenue from contracts with customers]	
ifrs-full	InformationAboutRestrictionsOrCovenantsImposed-ByLeasesOnLessee	text	label	Information about restrictions or covenants imposed by leases on lessee	Example: IFRS 16.59 c
			documentation	Information about the restrictions or covenants imposed by leases on the lessee.	
ifrs-full	InformationAboutRiskManagementStrategyForRightsThatLessorRetainsInUnderlyingAssets	text	label	Information about risk management strategy for rights that lessor retains in underlying assets	Disclosure: IFRS 16.92 b
			documentation	Information about the risk management strategy for the rights that the lessor retains in underlying assets, including any means by which the lessor reduces that risk.	
ifrs-full	InformationAboutSaleAnd-LeasebackTransactions	text	label	Information about sale and leaseback transactions	Example: IFRS 16.59 d
			documentation	Information about the sale and leaseback transactions.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationAboutSignificantJudgementsAndAssumptionsMadeInDeterminingThatEntityIsInvestmentEntity	text	label	Information about significant judgements and assumptions made in determining that entity is investment entity	Disclosure: IFRS 12.9 A
			documentation	Information about significant judgements and assumptions made in determining that the entity is an investment entity. [Refer: Disclosure of investment entities [text block]]	
ifrs-full	InformationAboutUltimateRiskManagementStrategyInRelationToHedgingRelationshipsThatEntityFrequentlyResets	text	label	Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	Disclosure: IFRS 7.23C b (i)
			documentation	Information about the ultimate risk management strategy in relation to hedging relationships that the entity frequently resets.	
ifrs-full	InformationAboutWhereUserOfFinancialStatementsCanObtainAnyPubliclyAvailableIFRS9InformationThatIsNotProvidedInConsolidatedFinancialStatements	text	label	Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	Disclosure: Expiry date 2023-01-01 IFRS 4.39H
			documentation	Information about where a user of financial statements can obtain any publicly available IFRS 9 information that relates to an entity within the group that is not provided in the consolidated financial statements for the relevant reporting period.	
ifrs-full	InformationAboutWhetherAndHowEntityIntendsToDisposeOfFinancialInstruments	text	label	Information about whether and how entity intends to dispose of financial instruments	Disclosure: Expiry date 2023-01-01 IFRS 7.30 d
			documentation	Information about whether and how the entity intends to dispose of financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationHowFair-ValueWasMeasuredOtherEquityInstrumentsGranted	text	label	Information how fair value was measured, other equity instruments granted	Disclosure: IFRS 2.47 b
			documentation	Information about how the weighted average fair value at the measurement date of other equity instruments granted (ie other than share options) was measured.	
ifrs-full	InformationOnEntitysWriteoffPolicy	text	label	Information on entity's write-off policy	Disclosure: IFRS 7.35F e
			documentation	Information on an entity's write-off policy, including the indicators that there is no reasonable expectation of recovery and information about the policy for financial assets that are written-off but are still subject to enforcement activity.	
ifrs-full	InformationOnHowEntityAppliedClassificationRequirementsInIFRS9ToFinancialAssetsWhoseClassificationHasChangedAsResultOfApplyingIFRS9	text	label	Information on how entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9	Disclosure: IFRS 7.42 J a
			documentation	Information on how the entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as a result of applying IFRS 9.	
ifrs-full	InformationOnHowEntityDeterminedThatFinancialAssetsAreCreditimpairedFinancialAssets	text	label	Information on how entity determined that financial assets are credit-impaired financial assets	Disclosure: IFRS 7.35F d
			documentation	Information on how an entity determined that financial assets are credit-impaired financial assets.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationOnHowEntityDeterminedWhetherCreditRiskOfFinancialInstrumentsHasIncreasedSignificantlySinceInitialRecognition	text	label	Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition	Disclosure: IFRS 7.35F a
			documentation	Information on how an entity determined whether the credit risk of financial instruments has increased significantly since initial recognition, including if and how: (a) financial instruments are considered to have low credit risk; and (b) the presumption that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 days past due, has been rebutted. [Refer: Credit risk [member]]	
ifrs-full	InformationOnHowEntityRedesignatedFinancialAssetsWhoseClassificationHasChangedOnInitiallyApplyingIFRS17	text	label	Information on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.C33 a
			documentation	Information on how the entity redesignated financial assets whose classification has changed on initially applying IFRS 17.	
ifrs-full	InformationOnHowIncrementalFairValueGrantedWasMeasuredModifiedSharebasedPaymentArrangements	text	label	Information on how incremental fair value granted was measured, modified share-based payment arrangements	Disclosure: IFRS 2.47 c (iii)
			documentation	Information about how the incremental fair value granted was measured for modified share-based payment arrangements. [Refer: Incremental fair value granted, modified share-based payment arrangements; Share-based payment arrangements [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationOnHowInstrumentsWereGroupedIfExpectedCreditLossesWereMeasuredOnCollectiveBasis	text	label	Information on how instruments were grouped if expected credit losses were measured on collective basis	Disclosure: IFRS 7.35F c
			documentation	Information on how the instruments were grouped if expected credit losses were measured on a collective basis.	
ifrs-full	InformationOnHowRequirementsForModificationOfContractualCashFlowsOfFinancialAssetsHaveBeenApplied	text	label	Information on how requirements for modification of contractual cash flows of financial assets have been applied	Disclosure: IFRS 7.35F f
			documentation	Information on how the requirements for the modification of contractual cash flows of financial assets have been applied, including how an entity: (a) determines whether the credit risk on a financial asset that has been modified while the loss allowance was measured at an amount equal to lifetime expected credit losses, has improved to the extent that the loss allowance reverts to being measured at an amount equal to 12-month expected credit losses; and (b) monitors the extent to which the loss allowance on financial assets meeting the criteria in (a) is subsequently remeasured at an amount equal to lifetime expected credit losses.	
ifrs-full	InformationWhetherAndHowExpectedDividendsWereIncorporatedIntoMeasurementOfFairValueOtherEquityInstrumentsGranted	text	label	Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	Disclosure: IFRS 2.47 b (ii)
			documentation	Information about whether and how expected dividends were incorporated into measurement of fair value for other equity instruments granted (ie other than share options).	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InformationWhetherAndHowOtherFeaturesWereIncorporatedIntoMeasurementOfFairValueOtherEquityInstrumentsGranted	text	label	Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted	Disclosure: IFRS 2.47 b (iii)
			documentation	Information about whether and how other features of other equity instruments granted (ie other than share options) were incorporated into the measurement of fair value of these equity instruments.	
ifrs-full	InformationWhetherAndHowOtherFeaturesWereIncorporatedIntoMeasurementOfFairValueShareOptionsGranted	text	label	Information whether and how other features were incorporated into measurement of fair value, share options granted	Disclosure: IFRS 2.47 a (iii)
			documentation	Information about whether and how other features of option grant (such as a market condition) were incorporated into the measurement of the fair value of options granted.	
ifrs-full	InformationWhetherEntityCompliedWithAnyExternallyImposedCapitalRequirements	text	label	Information whether entity complied with any externally imposed capital requirements	Disclosure: IAS 1.135 d
			documentation	Information about whether the entity complied with externally imposed capital requirements to which it is subject. [Refer: Capital requirements [member]]	
ifrs-full	InformationWhetherRecoverableAmountOfAssetIsFairValueLessCostsToSellOrValueInUse	text	label	Information whether recoverable amount of asset is fair value less costs of disposal or value in use	Disclosure: IAS 36.130 e
			documentation	Information about whether the recoverable amount of an asset (cash-generating unit) is its fair value less costs of disposal or its value in use. [Refer: Cash-generating units [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InitiallyAppliedIFRSsAxis	axis	label	Initially applied IFRSs [axis]	Disclosure: IAS 8.28
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	InitiallyAppliedIFRSs-Member	member [default]	label	Initially applied IFRSs [member]	Disclosure: IAS 8.28
			documentation	This member stands for IFRSs that have been initially applied by the entity. It also represents the standard value for the 'Initially applied IFRSs' axis if no other member is used. [Refer: IFRSs [member]]	
ifrs-full	InputsToMethodsUsedTo-MeasureContractsWithin-ScopeOfIFRS17Axis	axis	label	Inputs to methods used to measure contracts within scope of IFRS 17 [axis]	Disclosure: Effective 2023-01-01 IFRS 17.117 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	InputsToMethodsUsedTo-MeasureContractsWithin-ScopeOfIFRS17Member	member [default]	label	Inputs to methods used to measure contracts within scope of IFRS 17 [member]	Disclosure: Effective 2023-01-01 IFRS 17.117 a
			documentation	This member stands for the inputs to the methods used to measure contracts within the scope of IFRS 17. It also represents the standard value for the 'Inputs to methods used to measure contracts within scope of IFRS 17' axis if no other member is used.	
ifrs-full	InputToMethodUsedTo-MeasureContractsWithin-ScopeOfIFRS17	X.XX instant	label	Input to method used to measure contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.117 a
			documentation	The value of an input to a method used to measure contracts within the scope of IFRS 17.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceContractsAxis	axis	label	Insurance contracts [axis]	Disclosure: Effective 2023-01-01 IFRS 17.100 c, Disclosure: Effective 2023-01-01 IFRS 17.101, Disclosure: Effective 2023-01-01 IFRS 17.106, Disclosure: Effective 2023-01-01 IFRS 17.107, Disclosure: Effective 2023-01-01 IFRS 17.109
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	InsuranceContractsByComponentsAxis	axis	label	Insurance contracts by components [axis]	Disclosure: Effective 2023-01-01 IFRS 17.100 c, Disclosure: Effective 2023-01-01 IFRS 17.101, Disclosure: Effective 2023-01-01 IFRS 17.107
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	InsuranceContractsByComponentsMember	member [default]	label	Insurance contracts by components [member]	Disclosure: Effective 2023-01-01 IFRS 17.100 c, Disclosure: Effective 2023-01-01 IFRS 17.101, Disclosure: Effective 2023-01-01 IFRS 17.107
			documentation	This member stands for all insurance contracts when disaggregated by components, ie the estimates of the present value of the future cash flows, the risk adjustment for non-financial risk and the contractual service margin. This member also represents the standard value for the 'Insurance contracts by components' axis if no other member is used. [Refer: Insurance contracts [member]]	
ifrs-full	InsuranceContractsByRemainingCoverageAndIncurredClaimsAxis	axis	label	Insurance contracts by remaining coverage and incurred claims [axis]	Disclosure: Effective 2023-01-01 IFRS 17.100
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceContractsByRemainingCoverageAndIncurredClaimsMember	member [default]	label	Insurance contracts by remaining coverage and incurred claims [member]	Disclosure: Effective 2023-01-01 IFRS 17.100
			documentation	This member stands for all insurance contracts when disaggregated by remaining coverage and incurred claims. This member also represents the standard value for the 'Insurance contracts by remaining coverage and incurred claims' axis if no other member is used. [Refer: Insurance contracts [member]]	
ifrs-full	InsuranceContractsIssued-Member	member	label	Insurance contracts issued [member]	Disclosure: Effective 2023-01-01 IFRS 17.107, Disclosure: Effective 2023-01-01 IFRS 17.109, Disclosure: Effective 2023-01-01 IFRS 17.131 a, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Disclosure: Effective 2023-01-01 IFRS 17.98
			documentation	This member stands for insurance contracts issued. [Refer: Insurance contracts [member]]	
ifrs-full	InsuranceContractsIssued-ThatAreAssets	X instant, debit	label	Insurance contracts issued that are assets	Disclosure: Effective 2023-01-01 IAS 1.54 da, Disclosure: Effective 2023-01-01 IFRS 17.78 a
			documentation	The amount of insurance contracts issued that are assets. [Refer: Assets; Insurance contracts issued [member]]	
ifrs-full	InsuranceContractsIssued-ThatAreLiabilities	X instant, credit	label	Insurance contracts issued that are liabilities	Disclosure: Effective 2023-01-01 IAS 1.54 ma, Disclosure: Effective 2023-01-01 IFRS 17.78 b
			documentation	The amount of insurance contracts issued that are liabilities. [Refer: Liabilities; Insurance contracts issued [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceContractsLiabilityAsset	X instant, credit	label	Insurance contracts liability (asset)	Disclosure: Effective 2023-01-01 IFRS 17.99 b
			documentation	The amount of insurance contracts liability (asset). [Refer: Assets; Liabilities; Insurance contracts [member]]	
			periodStartLabel	Insurance contracts liability (asset) at beginning of period	
			periodEndLabel	Insurance contracts liability (asset) at end of period	
ifrs-full	InsuranceContractsLiabilityAssetAtDateOfChange-ContractsWithDirectParticipationFeaturesForWhichEntityChangedBasisOfDisaggregationOfInsuranceFinanceIncomeExpensesBetweenProfitOrLossAndOtherComprehensiveIncome	X instant, credit	label	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	Disclosure: Effective 2023-01-01 IFRS 17.113 c
			documentation	The amount of the insurance contracts liability (asset) at the date of the change of the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features to which the change applied. [Refer: Insurance contracts liability (asset)]	
ifrs-full	InsuranceContractsMember	member [default]	label	Types of insurance contracts [member]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	This member stands for contracts under which one party (the insurer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder. It also represents the standard value for the ‘Types of insurance contracts’ axis if no other member is used.	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceContractsMember2017	member [default]	label	Insurance contracts [member]	Disclosure: Effective 2023-01-01 IFRS 17.100 c, Disclosure: Effective 2023-01-01 IFRS 17.101, Disclosure: Effective 2023-01-01 IFRS 17.106, Disclosure: Effective 2023-01-01 IFRS 17.107, Disclosure: Effective 2023-01-01 IFRS 17.109
			documentation	This member stands for contracts under which one party (the issuer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder. All references in IFRS 17 to insurance contracts also apply to: (a) reinsurance contracts held, except: (i) for references to insurance contracts issued; and (ii) as described in paragraphs 60–70A of IFRS 17; (b) investment contracts with discretionary participation features provided the entity also issues insurance contracts, except for the reference to insurance contracts in paragraph 3(c) of IFRS 17 and as described in paragraph 71 of IFRS 17. An investment contract with discretionary participation features is a financial instrument that provides a particular investor with the contractual right to receive, as a supplement to an amount not subject to the discretion of the issuer, additional amounts: (a) that are expected to be a significant portion of the total contractual benefits; (b) the timing or amount of which are contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the returns on a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the entity or fund that issues the contract. This member also represents the standard value for the ‘Insurance contracts’ axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceContractsOther-ThanThoseToWhichPremiumAllocationApproach-HasBeenAppliedMember	member	label	Insurance contracts other than those to which premium allocation approach has been applied [member]	Disclosure: Effective 2023-01-01 IFRS 17.101, Disclosure: Effective 2023-01-01 IFRS 17.106, Disclosure: Effective 2023-01-01 IFRS 17.107, Disclosure: Effective 2023-01-01 IFRS 17.109
			documentation	This member stands for insurance contracts other than those to which the premium allocation approach has been applied. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.	
ifrs-full	InsuranceContractsThatAreAssets	X instant, debit	label	Insurance contracts that are assets	Disclosure: Effective 2023-01-01 IFRS 17.99 b
			documentation	The amount of insurance contracts that are assets. [Refer: Assets; Insurance contracts [member]]	
			periodStartLabel	Insurance contracts that are assets at beginning of period	
			periodEndLabel	Insurance contracts that are assets at end of period	
ifrs-full	InsuranceContractsThatAreLiabilities	X instant, credit	label	Insurance contracts that are liabilities	Disclosure: Effective 2023-01-01 IFRS 17.99 b
			documentation	The amount of insurance contracts that are liabilities. [Refer: Liabilities; Insurance contracts [member]]	
			periodStartLabel	Insurance contracts that are liabilities at beginning of period	
			periodEndLabel	Insurance contracts that are liabilities at end of period	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceContractsToWhichPremiumAllocationApproachHasBeenApplied-Member	member	label	Insurance contracts to which premium allocation approach has been applied [member]	Disclosure: Effective 2023-01-01 IFRS 17.100 c
			documentation	This member stands for insurance contracts to which the premium allocation approach has been applied. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.	
ifrs-full	InsuranceExpense	X duration, debit	label	Insurance expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from purchased insurance.	
ifrs-full	InsuranceFinanceIncomeExpenses	X duration, credit	label	Insurance finance income (expenses)	Disclosure: Effective 2023-01-01 IFRS 17.110
			documentation	The amount that comprises the change in the carrying amount of the group of insurance contracts arising from: (a) the effect of the time value of money and changes in the time value of money; and (b) the effect of financial risk and changes in financial risk; but (c) excluding any such changes for groups of insurance contracts with direct participation features that would adjust the contractual service margin but do not do so when applying paragraphs 45(b)(ii), 45(b)(iii), 45(c)(ii) or 45(c)(iii) of IFRS 17.	
ifrs-full	InsuranceFinanceIncome-ExpensesFromInsurance-ContractsIssuedExcluded-FromProfitOrLossAbstract		label	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossThatWillBeReclassifiedToProfitOrLossBeforeTax	X duration, credit	label	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax	Disclosure: Effective 2023-01-01 IAS 1.91 b, Disclosure: Effective 2023-01-01 IFRS 17.80 b, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of insurance finance income (expenses) from insurance contracts issued that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified subsequently to profit or loss, before tax, before reclassification adjustments. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossThatWillBeReclassifiedToProfitOrLossNetOfTax	X duration, credit	label	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax	Disclosure: Effective 2023-01-01 IAS 1.91 a, Disclosure: Effective 2023-01-01 IFRS 17.80 b, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of insurance finance income (expenses) from insurance contracts issued that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified subsequently to profit or loss, net of tax, before reclassification adjustments. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	InsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedRecognisedInProfitOrLoss	X duration, credit	label	Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	Disclosure: Effective 2023-01-01 IAS 1.82 bb, Disclosure: Effective 2023-01-01 IFRS 17.80 b
			documentation	The amount of insurance finance income (expenses) from insurance contracts issued that is recognised in profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceRevenue	X duration, credit	label	Insurance revenue	Disclosure: Effective 2023-01-01 IAS 1.82 a (ii), Disclosure: Effective 2023-01-01 IFRS 17.106, Disclosure: Effective 2023-01-01 IFRS 17.80 a
			documentation	The amount of revenue arising from the groups of insurance contracts issued. Insurance revenue shall depict the provision of services arising from the group of insurance contracts at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those services. [Refer: Insurance contracts issued [member]; Revenue]	
			totalLabel	Total insurance revenue	
ifrs-full	InsuranceRevenueAbstract		label	Insurance revenue [abstract]	
ifrs-full	InsuranceRevenueAllocationOfPortionOfPremiumsThatRelateToRecoveryOfInsuranceAcquisitionCashFlows	X duration, credit	label	Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows	Disclosure: Effective 2023-01-01 IFRS 17.106 b
			documentation	The amount of insurance revenue recognised in the period related to the allocation of the portion of the premiums that relate to the recovery of insurance acquisition cash flows. [Refer: Insurance revenue; Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]	
ifrs-full	InsuranceRevenueAmounts-RelatingToChangesInLiabilityForRemainingCoverage	X duration, credit	label	Insurance revenue, amounts relating to changes in liability for remaining coverage	Disclosure: Effective 2023-01-01 IFRS 17.106 a
			documentation	The amount of insurance revenue recognised in the period related to the changes in the liability for remaining coverage. [Refer: Insurance revenue; Net liabilities or assets for remaining coverage excluding loss component [member]]	
			totalLabel	Total insurance revenue, amounts relating to changes in liability for remaining coverage	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceRevenueAmounts-RelatingToChangesInLiabilityForRemainingCoverageAbstract		label	Insurance revenue, amounts relating to changes in liability for remaining coverage [abstract]	
ifrs-full	InsuranceRevenueChange-InRiskAdjustmentForNonfinancialRisk	X duration, credit	label	Insurance revenue, change in risk adjustment for non-financial risk	Disclosure: Effective 2023-01-01 IFRS 17.106 a (ii)
			documentation	The amount of insurance revenue recognised in the period related to the change in the risk adjustment for non-financial risk, as specified in paragraph B124(b) of IFRS 17. [Refer: Insurance revenue; Risk adjustment for non-financial risk [member]]	
ifrs-full	InsuranceRevenueContractualServiceMarginRecognisedInProfitOrLossBecauseOfTransferOfServices	X duration, credit	label	Insurance revenue, contractual service margin recognised in profit or loss because of transfer of insurance contract services	Disclosure: Effective 2023-01-01 IFRS 17.106 a (iii)
			documentation	The amount of insurance revenue recognised in the period related to the contractual service margin recognised in profit or loss because of the transfer of insurance contract services in the period, as specified in paragraph B124(c) of IFRS 17. [Refer: Insurance revenue; Contractual service margin [member]]	
ifrs-full	InsuranceRevenueInsuranceServiceExpensesIncurredDuringPeriodMeasuredAtAmountsExpectedAtBeginningOfPeriod	X duration, credit	label	Insurance revenue, insurance service expenses incurred during period measured at amounts expected at beginning of period	Disclosure: Effective 2023-01-01 IFRS 17.106 a (i)
			documentation	The amount of insurance revenue recognised in the period related to the insurance service expenses incurred during the period measured at the amounts expected at the beginning of the period, as specified in paragraph B124(a) of IFRS 17. [Refer: Insurance revenue; Insurance service expenses from insurance contracts issued]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceRevenueOtherAmounts	X duration, credit	label	Insurance revenue, other amounts	Disclosure: Effective 2023-01-01 IFRS 17.106 a (iv)
			documentation	The amount of insurance revenue recognised in the period related to other amounts, if any, for example experience adjustments for premium receipts other than those that relate to future service, as specified in paragraph B124(d) of IFRS 17. [Refer: Insurance revenue]	
ifrs-full	InsuranceRiskMember	member	label	Insurance risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Disclosure: Effective 2023-01-01 IFRS 17.128 a (i)
			documentation	This member stands for risk, other than financial risk, transferred from the holder of a contract to the issuer. [Refer: Financial risk [member]]	
ifrs-full	InsuranceServiceExpenses-FromInsuranceContract-Issued	(X) duration, debit	label	Insurance service expenses from insurance contracts issued	Disclosure: Effective 2023-01-01 IAS 1.82 ab, Disclosure: Effective 2023-01-01 IFRS 17.80 a
			documentation	The amount of expenses arising from a group of insurance contracts issued, comprising incurred claims (excluding repayments of investment components), other incurred insurance service expenses, amortisation of insurance acquisition cash flows, changes that relate to past service and changes that relate to future service. [Refer: Insurance contracts issued [member]]	
			negatedLabel	Insurance service expenses from insurance contracts issued	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InsuranceServiceResult	X duration, credit	label	Insurance service result	Disclosure: Effective 2023-01-01 IFRS 17.80 a
			documentation	The amount comprising insurance revenue and insurance service expenses. [Refer: Insurance revenue; Insurance service expenses from insurance contracts issued; Income (expenses) from reinsurance contracts held, other than finance income (expenses)]	
			totalLabel	Total insurance service result	
ifrs-full	InsuranceServiceResult-Abstract		label	Insurance service result [abstract]	
ifrs-full	IntangibleAssetFairValueUsedAsDeemedCost	X instant, debit	label	Intangible asset fair value used as deemed cost	Disclosure: IFRS 1.30
			documentation	The amount of intangible assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsAcquired-ByWayOfGovernmentGrant	X instant, debit	label	Intangible assets acquired by way of government grant	Disclosure: IAS 38.122 c (ii)
			documentation	The amount of intangible assets acquired through government grants. [Refer: Government grants; Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsAcquired-ByWayOfGovernment-GrantAtFairValue	X instant, debit	label	Intangible assets acquired by way of government grant, fair value initially recognised	Disclosure: IAS 38.122 c (i)
			documentation	The initial fair value of intangible assets acquired through government grants. [Refer: At fair value [member]; Government grants; Intangible assets other than goodwill]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IntangibleAssetsAnd-Goodwill	X instant, debit	label	Intangible assets and goodwill	Common practice: IAS 1.55
			documentation	The amount of intangible assets and goodwill held by the entity. [Refer: Goodwill; Intangible assets other than goodwill]	
			totalLabel	Total intangible assets and goodwill	
			periodStartLabel	Intangible assets and goodwill at beginning of period	
			periodEndLabel	Intangible assets and goodwill at end of period	
ifrs-full	IntangibleAssetsAndGoodwillAbstract		label	Intangible assets and goodwill [abstract]	
ifrs-full	IntangibleAssetsAndGoodwillMember	member [default]	label	Intangible assets and goodwill [member]	Common practice: IAS 38.118
			documentation	This member stands for intangible assets and goodwill. It also represents the standard value for the 'Classes of intangible assets and goodwill' axis if no other member is used. [Refer: Goodwill; Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsMaterial-ToEntity	X instant, debit	label	Intangible assets material to entity	Disclosure: IAS 38.122 b
			documentation	The amount of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsMaterial-ToEntityAxis	axis	label	Intangible assets material to entity [axis]	Disclosure: IAS 38.122 b
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IntangibleAssetsMaterial-ToEntityMember	member [default]	label	Intangible assets material to entity [member]	Disclosure: IAS 38.122 b
			documentation	This member stands for intangible assets material to the entity. It also represents the standard value for the 'Intangible assets material to entity' axis if no other member is used. [Refer: Intangible assets material to entity]	
ifrs-full	IntangibleAssetsOtherThan-Goodwill	X instant, debit	label	Intangible assets other than goodwill	Disclosure: IAS 1.54 c, Disclosure: IAS 38.118 e
			documentation	The amount of identifiable non-monetary assets without physical substance. This amount does not include goodwill. [Refer: Goodwill]	
			totalLabel	Total intangible assets other than goodwill	
			periodStartLabel	Intangible assets other than goodwill at beginning of period	
			periodEndLabel	Intangible assets other than goodwill at end of period	
ifrs-full	IntangibleAssetsOtherThan-GoodwillAbstract		label	Intangible assets other than goodwill [abstract]	
ifrs-full	IntangibleAssetsOtherThan-GoodwillCarryingAmount-AtCostOfRevaluedAssets	X instant, debit	label	Intangible assets other than goodwill, revalued assets, at cost	Disclosure: IAS 38.124 a (iii)
			documentation	The amount of intangible assets other than goodwill that would have been recognised had the revalued intangible assets been measured using the cost model after recognition. [Refer: Intangible assets other than goodwill]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IntangibleAssetsOtherThan-GoodwillCarryingAmountOfRevaluedAssets	X instant, debit	label	Intangible assets other than goodwill, revalued assets	Disclosure: IAS 38.124 a (ii)
			documentation	The amount of intangible assets other than goodwill that are accounted for at revalued amounts. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsOtherThan-GoodwillMember	member	label	Intangible assets other than goodwill [member]	Example: IAS 36.127, Disclosure: IAS 38.118, Example: IFRS 16.53
			documentation	This member stands for intangible assets other than goodwill. It also represents the standard value for the 'Classes of intangible assets other than goodwill' axis if no other member is used. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsOtherThan-GoodwillRevaluation-Surplus	X instant, credit	label	Intangible assets other than goodwill, revaluation surplus	Disclosure: IAS 38.124 b
			documentation	The amount of revaluation surplus that relates to intangible assets other than goodwill. [Refer: Intangible assets other than goodwill; Revaluation surplus]	
ifrs-full	IntangibleAssetsPledgedAs-SecurityForLiabilities	X instant, debit	label	Intangible assets pledged as security for liabilities	Disclosure: IAS 38.122 d
			documentation	The amount of intangible assets pledged as security for liabilities. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsRelating-ToInsuranceContractsAcquiredInBusinessCombinationsOrPortfolioTransfers	X instant, debit	label	Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG23 b
			documentation	The amount of intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers. [Refer: Business combinations [member]; Intangible assets other than goodwill; Types of insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IntangibleAssetsUnderDevelopment	X instant, debit	label	Intangible assets under development	Example: IAS 38.119 g
			documentation	The amount of intangible assets representing such assets under development. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsUnderDevelopmentMember	member	label	Intangible assets under development [member]	Example: IAS 38.119 g
			documentation	This member stands for a class of intangible assets representing such assets under development. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsWhoseTitleIsRestricted	X instant, debit	label	Intangible assets whose title is restricted	Disclosure: IAS 38.122 d
			documentation	The amount of intangible assets whose title is restricted. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsWithIndefiniteUsefulLife	X instant, debit	label	Intangible assets with indefinite useful life	Disclosure: IAS 36.134 b, Disclosure: IAS 36.135 b, Disclosure: IAS 38.122 a
			documentation	The amount of intangible assets assessed as having an indefinite useful life. [Refer: Intangible assets other than goodwill]	
ifrs-full	IntangibleAssetsWithIndefiniteUsefulLifeAxis	axis	label	Intangible assets with indefinite useful life [axis]	Disclosure: IAS 38.122 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IntangibleAssetsWithIndefiniteUsefulLifeMember	member [default]	label	Intangible assets with indefinite useful life [member]	Disclosure: IAS 38.122 a
			documentation	This member stands for intangible assets with an indefinite useful life. It also represents the standard value for the 'Intangible assets with indefinite useful life' axis if no other member is used. [Refer: Intangible assets with indefinite useful life]	
ifrs-full	IntangibleExplorationAndEvaluationAssets	X instant, debit	label	Intangible exploration and evaluation assets	Common practice: IAS 38.119, Disclosure: IFRS 6.25
			documentation	The amount of exploration and evaluation assets recognised as intangible assets in accordance with the entity's accounting policy. [Refer: Exploration and evaluation assets [member]]	
ifrs-full	IntangibleExplorationAndEvaluationAssetsMember	member	label	Intangible exploration and evaluation assets [member]	Disclosure: IFRS 6.25
			documentation	This member stands for a class of intangible assets representing intangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	
ifrs-full	InterestCostsAbstract		label	Interest costs [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestCostsCapitalised	X duration	label	Interest costs capitalised	Common practice: IAS 1.112 c
			documentation	The amount of interest costs that an entity incurs in connection with the borrowing of funds that are directly attributable to the acquisition, construction or production of a qualifying asset and which form part of the cost of that asset.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestCostsIncurred	X duration	label	Interest costs incurred	Common practice: IAS 1.112 c
			documentation	The amount of interest costs that an entity incurs.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			totalLabel	Total interest costs incurred	
ifrs-full	InterestExpense	X duration, debit	label	Interest expense	Disclosure: IFRS 12.B13 f, Disclosure: IFRS 8.23 d, Disclosure: IFRS 8.28 e
			documentation	The amount of expense arising from interest.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestExpenseDefined-BenefitPlans	X duration, debit	label	Interest expense, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of interest expense arising from defined benefit plans. [Refer: Interest expense; Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)]	
ifrs-full	InterestExpenseForFinancialLiabilitiesNotAtFair-ValueThroughProfitOrLoss	X duration, debit	label	Interest expense for financial liabilities not at fair value through profit or loss	Disclosure: IFRS 7.20 b
			documentation	The amount of interest expense for financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Interest expense; Financial liabilities]	
ifrs-full	InterestExpenseIncomeDefinedBenefitPlans	X duration, debit	label	Interest expense (income), defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of interest expense (income) arising from defined benefit plans. [Refer: Interest income (expense); Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)]	
			netLabel	Net interest expense (income), defined benefit plans	
ifrs-full	InterestExpenseIncomeDefinedBenefitPlansAbstract		label	Interest expense (income), defined benefit plans [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestExpenseIncomeNet-DefinedBenefitLiabilityAsset	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)	Disclosure: IAS 19.141 b
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from the passage of time. [Refer: Interest expense; Net defined benefit liability (asset)]	
			commentaryGuidance	Interest expense on the defined benefit obligation represents an increase in net defined benefit liability and should be tagged with a positive value. Interest income on the plan assets represents a decrease in net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a negative value. Interest on the effect of the asset ceiling represents an increase in net defined benefit liability and should be tagged with a positive value.	
ifrs-full	InterestExpenseOnBank-LoansAndOverdrafts	X duration, debit	label	Interest expense on bank loans and overdrafts	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on bank loans and overdrafts. [Refer: Interest expense; Bank overdrafts]	
ifrs-full	InterestExpenseOnBonds	X duration, debit	label	Interest expense on bonds	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on bonds issued. [Refer: Interest expense; Bonds issued]	
ifrs-full	InterestExpenseOnBorrowings	X duration, debit	label	Interest expense on borrowings	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on borrowings. [Refer: Interest expense; Borrowings]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestExpenseOnDebtInstrumentsIssued	X duration, debit	label	Interest expense on debt instruments issued	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on debt instruments issued. [Refer: Interest expense; Debt instruments issued]	
ifrs-full	InterestExpenseOnDeposits-FromBanks	X duration, debit	label	Interest expense on deposits from banks	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on deposits from banks. [Refer: Interest expense; Deposits from banks]	
ifrs-full	InterestExpenseOnDeposits-FromCustomers	X duration, debit	label	Interest expense on deposits from customers	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on deposits from customers. [Refer: Interest expense; Deposits from customers]	
ifrs-full	InterestExpenseOnFinancialLiabilitiesDesignatedAtFairValueThroughProfitOrLoss	X duration, debit	label	Interest expense on financial liabilities designated at fair value through profit or loss	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on financial liabilities designated at fair value through profit or loss. [Refer: Interest expense; Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	InterestExpenseOnFinancialLiabilitiesHeldForTrading	X duration, debit	label	Interest expense on financial liabilities held for trading	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on financial liabilities held for trading. [Refer: Interest expense; Financial liabilities at fair value through profit or loss that meet definition of held for trading]	
ifrs-full	InterestExpenseOnLeaseLiabilities	X duration, debit	label	Interest expense on lease liabilities	Disclosure: IFRS 16.53 b
			documentation	The amount of interest expense on lease liabilities. [Refer: Lease liabilities]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestExpenseOnLiabilitiesDueToCentralBanks	X duration, debit	label	Interest expense on liabilities due to central banks	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on liabilities due to central banks. [Refer: Interest expense; Liabilities due to central banks]	
ifrs-full	InterestExpenseOnOtherFinancialLiabilities	X duration, debit	label	Interest expense on other financial liabilities	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on other financial liabilities. [Refer: Interest expense; Other financial liabilities]	
ifrs-full	InterestExpenseOnRepurchaseAgreementsAndCashCollateralOnSecuritiesLent	X duration, debit	label	Interest expense on repurchase agreements and cash collateral on securities lent	Common practice: IAS 1.112 c
			documentation	The amount of interest expense on repurchase agreements and cash collateral on securities lent. [Refer: Interest expense; Repurchase agreements and cash collateral on securities lent]	
ifrs-full	InterestIncomeAndInterestExpenseForFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThroughProfitOrLossAbstract		label	Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]	
ifrs-full	InterestIncomeDefinedBenefitPlans	(X) duration, credit	label	Interest income, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of interest income arising from defined benefit plans. [Refer: Interest income; Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)]	
			negatedLabel	Interest income, defined benefit plans	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestIncomeExpenseRecognisedForAssetsReclassifiedIntoMeasuredAtAmortisedCost	X duration, credit	label	Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	Disclosure: IFRS 7.12C b
			documentation	The amount of revenue arising from interest recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category. [Refer: Interest income (expense); Financial assets at amortised cost]	
ifrs-full	InterestIncomeExpenseRecognisedForFinancialAssetsReclassifiedInto-MeasuredAtAmortisedCost-FirstApplicationOfIFRS9	X duration, credit	label	Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9	Disclosure: IFRS 7.42 N b
			documentation	The amount of interest revenue (expense) recognised for financial assets that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]	
ifrs-full	InterestIncomeExpenseRecognisedForFinancialLiabilitiesReclassifiedInto-MeasuredAtAmortisedCost-FirstApplicationOfIFRS9	X duration, credit	label	Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9	Disclosure: IFRS 7.42 N b
			documentation	The amount of interest revenue (expense) recognised for financial liabilities that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestIncomeForFinancial-AssetsMeasuredAtAmortisedCost	X duration, credit	label	Interest revenue for financial assets measured at amortised cost	Disclosure: IFRS 7.20 b
			documentation	The amount of revenue arising from interest for financial assets that are measured at amortised cost. [Refer: Interest income; Financial assets at amortised cost]	
ifrs-full	InterestIncomeForFinancial-AssetsNotAtFairValueThroughProfitOrLoss	X duration, credit	label	Interest income for financial assets not at fair value through profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.20 b
			documentation	The amount of income arising from interest for financial assets that are not at fair value through profit or loss. [Refer: Interest income]	
ifrs-full	InterestIncomeOnAvailable-for-saleFinancialAssets	X duration, credit	label	Interest income on available-for-sale financial assets	Common practice: Expiry date 2023-01-01 IAS 1.112 c
			documentation	The amount of interest income on available-for-sale financial assets. [Refer: Interest income; Financial assets available-for-sale]	
ifrs-full	InterestIncomeOnCashAnd-BankBalancesAtCentralBanks	X duration, credit	label	Interest income on cash and bank balances at central banks	Common practice: IAS 1.112 c
			documentation	The amount of interest income on cash and bank balances at central banks. [Refer: Interest income; Cash and bank balances at central banks]	
ifrs-full	InterestIncomeOnCashAnd-CashEquivalents	X duration, credit	label	Interest income on cash and cash equivalents	Common practice: IAS 1.112 c
			documentation	The amount of interest income on cash and cash equivalents. [Refer: Interest income; Cash and cash equivalents]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestIncomeOnDebtInstrumentsHeld	X duration, credit	label	Interest income on debt instruments held	Common practice: IAS 1.112 c
			documentation	The amount of interest income on debt instruments held. [Refer: Interest income; Debt instruments held]	
ifrs-full	InterestIncomeOnDeposits	X duration, credit	label	Interest income on deposits	Common practice: IAS 1.112 c
			documentation	The amount of interest income on deposits. [Refer: Interest income]	
ifrs-full	InterestIncomeOnFinancial-AssetsDesignatedAtFair-ValueThroughProfitOrLoss	X duration, credit	label	Interest income on financial assets designated at fair value through profit or loss	Common practice: IAS 1.112 c
			documentation	The amount of interest income on financial assets designated at fair value through profit or loss. [Refer: Interest income; Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	InterestIncomeOnFinancial-AssetsHeldForTrading	X duration, credit	label	Interest income on financial assets held for trading	Common practice: IAS 1.112 c
			documentation	The amount of interest income on financial assets held for trading. [Refer: Interest income; Financial assets at fair value through profit or loss, classified as held for trading]	
ifrs-full	InterestIncomeOnHeldtomaturityInvestments	X duration, credit	label	Interest income on held-to-maturity investments	Common practice: Expiry date 2023-01-01 IAS 1.112 c
			documentation	The amount of interest income on held-to-maturity investments. [Refer: Interest income; Held-to-maturity investments]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestIncomeOnImpaired-FinancialAssetsAccrued	X duration, credit	label	Interest income on impaired financial assets accrued	Disclosure: Expiry date 2023-01-01 IFRS 7.20 d
			documentation	The amount of income arising from interest on impaired financial assets accrued after impairment using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. [Refer: Interest income]	
ifrs-full	InterestIncomeOnImpaired-FinancialAssetsAccrued-Abstract		label	Interest income on impaired financial assets accrued [abstract]	
ifrs-full	InterestIncomeOnLoansAndAdvancesToBanks	X duration, credit	label	Interest income on loans and advances to banks	Common practice: IAS 1.112 c
			documentation	The amount of interest income on loans and advances to banks. [Refer: Interest income; Loans and advances to banks]	
ifrs-full	InterestIncomeOnLoansAndAdvancesToCustomers	X duration, credit	label	Interest income on loans and advances to customers	Common practice: IAS 1.112 c
			documentation	The amount of interest income on loans and advances to customers. [Refer: Interest income; Loans and advances to customers]	
ifrs-full	InterestIncomeOnLoansAndReceivables	X duration, credit	label	Interest income on loans and receivables	Common practice: Expiry date 2023-01-01 IAS 1.112 c
			documentation	The amount of interest income on loans and receivables. [Refer: Interest income; Loans and receivables]	
ifrs-full	InterestIncomeOnOtherFinancialAssets	X duration, credit	label	Interest income on other financial assets	Common practice: IAS 1.112 c
			documentation	The amount of interest income on other financial assets. [Refer: Interest income; Other financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestIncomeOnReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed	X duration, credit	label	Interest income on reverse repurchase agreements and cash collateral on securities borrowed	Common practice: IAS 1.112 c
			documentation	The amount of interest income on reverse repurchase agreements and cash collateral on securities borrowed. [Refer: Interest income; Reverse repurchase agreements and cash collateral on securities borrowed]	
ifrs-full	InterestIncomeReimbursementRights	X duration, debit	label	Increase in reimbursement rights related to defined benefit obligation, resulting from interest income	Disclosure: IAS 19.141 b
			documentation	The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from income arising from interest on reimbursement rights. [Refer: Interest income; Reimbursement rights related to defined benefit obligation, at fair value]	
ifrs-full	InterestPaidClassifiedAsFinancingActivities	(X) duration, credit	label	Interest paid, classified as financing activities	Disclosure: IAS 7.31
			documentation	The cash outflow for interest paid, classified as financing activities.	
			negatedTerseLabel	Interest paid	
ifrs-full	InterestPaidClassifiedAsInvestingActivities	(X) duration, credit	label	Interest paid, classified as investing activities	Disclosure: IAS 7.31
			documentation	The cash outflow for interest paid, classified as investing activities.	
			negatedTerseLabel	Interest paid	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestPaidClassifiedAs-OperatingActivities	(X) duration, credit	label	Interest paid, classified as operating activities	Disclosure: IAS 7.31
			documentation	The cash outflow for interest paid, classified as operating activities.	
			negatedTerseLabel	Interest paid	
ifrs-full	InterestPayable	X instant, credit	label	Interest payable	Common practice: IAS 1.112 c
			documentation	The amount of interest recognised as a liability.	
ifrs-full	InterestRateBenchmarkReformPhase2Member	member	label	Interest Rate Benchmark Reform-Phase 2 [member]	Disclosure: Expiry date 2023-01-01 IAS 39.108H, Disclosure: Expiry date 2023-01-01 IFRS 16.C1B, Disclosure: Expiry date 2023-01-01 IFRS 4.50, Disclosure: Expiry date 2023-01-01 IFRS 9.7.1.10
			documentation	This member stands for Interest Rate Benchmark Reform-Phase 2 (Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16) issued in August 2020.	
ifrs-full	InterestRateBenchmarksAxis	axis	label	Interest rate benchmarks [axis]	Disclosure: IFRS 7.24 J b
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	InterestRateBenchmarksMember	member [default]	label	Interest rate benchmarks [member]	Disclosure: IFRS 7.24 J b
			documentation	This member stands for all interest rate benchmarks. It also represents the standard value for the 'Interest rate benchmarks' axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestRateMeasurementInputMember	member	label	Interest rate, measurement input [member]	Example: IFRS 13.B36 a
			documentation	This member stands for an interest rate used as a measurement input.	
ifrs-full	InterestRateRiskMember	member	label	Interest rate risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Disclosure: Effective 2023-01-01 IFRS 17.128 a (ii), Disclosure: IFRS 7 – Defined terms
			documentation	This member stands for the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. [Refer: Financial instruments, class [member]]	
ifrs-full	InterestRateSwapContractMember	member	label	Interest rate swap contract [member]	Common practice: IAS 1.112 c
			documentation	This member stands for an interest rate swap contract. [Refer: Swap contract [member]]	
ifrs-full	InterestRateTypesMember	member [default]	label	Interest rate types [member]	Common practice: IFRS 7.39
			documentation	This member stands for all types of interest rates. It also represents the standard value for the ‘Types of interest rates’ axis if no other member is used. [Refer: Interest rate risk [member]]	
ifrs-full	InterestReceivable	X instant, debit	label	Interest receivable	Common practice: IAS 1.112 c
			documentation	The amount of interest recognised as a receivable.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestReceivedClassifiedAsInvestingActivities	X duration, debit	label	Interest received, classified as investing activities	Disclosure: IAS 7.31
			documentation	The cash inflow from interest received, classified as investing activities.	
			terseLabel	Interest received	
ifrs-full	InterestReceivedClassifiedAsOperatingActivities	X duration, debit	label	Interest received, classified as operating activities	Disclosure: IAS 7.31
			documentation	The cash inflow from interest received, classified as operating activities.	
			terseLabel	Interest received	
ifrs-full	InterestRevenueCalculatedUsingEffectiveInterestMethod	X duration, credit	label	Interest revenue calculated using effective interest method	Disclosure: IAS 1.82 a, Disclosure: Effective 2023-01-01 IAS 1.82 a (i)
			documentation	The amount of interest revenue calculated using the effective interest method. Effective interest method is the method that is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of the interest revenue or interest expense in profit or loss over the relevant period. [Refer: Revenue]	
ifrs-full	InterestRevenueExpense	X duration, credit	label	Interest income (expense)	Common practice: IAS 1.85, Disclosure: IFRS 8.23, Disclosure: IFRS 8.28 e
			documentation	The amount of income or expense arising from interest. [Refer: Interest expense; Interest income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InterestRevenueForFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	X duration, credit	label	Interest revenue for financial assets measured at fair value through other comprehensive income	Disclosure: IFRS 7.20 b
			documentation	The amount of interest revenue arising on financial assets measured at fair value through other comprehensive income. [Refer: Revenue; Financial assets measured at fair value through other comprehensive income]	
ifrs-full	InternalCreditGradesAxis	axis	label	Internal credit grades [axis]	Disclosure: Expiry date 2023-01-01 IFRS 4.39G a, Example: IFRS 7.35M, Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: IFRS 7.IG20C, Example: Expiry date 2023-01-01 IFRS 7.IG25 b
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	InternalCreditGradesMember	member	label	Internal credit grades [member]	Disclosure: Expiry date 2023-01-01 IFRS 4.39G a, Example: IFRS 7.35M, Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: IFRS 7.IG20C, Example: Expiry date 2023-01-01 IFRS 7.IG25 b
			documentation	This member stands for credit grades that have been developed by the entity itself.	
ifrs-full	InternallyGeneratedMember	member	label	Internally generated [member]	Disclosure: IAS 38.118
			documentation	This member stands for items that have been internally generated by the entity.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IntrinsicValueOfLiabilities-FromSharebasedPayment-TransactionsForWhich-CounterpartysRightToCashOrOtherAssetsVested2011	X instant, credit	label	Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested	Disclosure: IFRS 2.51 b (ii)
			documentation	The intrinsic value of liabilities arising from share-based transactions for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights). The intrinsic value is the difference between the fair value of the shares to which the counterparty has the (conditional or unconditional) right to subscribe, or which it has the right to receive, and the price (if any) that the counterparty is (or will be) required to pay for those shares. Share-based payment transactions are transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services, for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights).	
ifrs-full	Inventories	X instant, debit	label	Current inventories	Disclosure: IAS 1.54 g, Example: IAS 1.68, Disclosure: IAS 2.36 b
			documentation	The amount of current inventories. [Refer: Inventories]	
			totalLabel	Total current inventories	
ifrs-full	InventoriesAtFairValueLessCostsToSell	X instant, debit	label	Inventories, at fair value less costs to sell	Disclosure: IAS 2.36 c
			documentation	The amount of inventories carried at fair value less costs to sell. [Refer: At fair value [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InventoriesAtNetRealisableValue	X instant, debit	label	Inventories, at net realisable value	Common practice: IAS 2.36
			documentation	The amount of inventories carried at net realisable value. [Refer: Inventories]	
ifrs-full	InventoriesPledgedAsSecurityForLiabilities	X instant, debit	label	Inventories pledged as security for liabilities	Disclosure: IAS 2.36 h
			documentation	The amount of inventories pledged as security for liabilities. [Refer: Inventories]	
ifrs-full	InventoriesTotal	X instant, debit	label	Inventories	Disclosure: IAS 1.54 g
			documentation	The amount of assets: (a) held for sale in the ordinary course of business; (b) in the process of production for such sale; or (c) in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories encompass goods purchased and held for resale including, for example, merchandise purchased by a retailer and held for resale, or land and other property held for resale. Inventories also encompass finished goods produced, or work in progress being produced, by the entity and include materials and supplies awaiting use in the production process. [Refer: Current finished goods; Current merchandise; Current work in progress; Land]	
ifrs-full	InventoryCostFormulas	text	label	Description of inventory cost formulas	Disclosure: IAS 2.36 a
			documentation	The description of the cost formulas used to measure inventory. [Refer: Inventories]	
ifrs-full	InventoryRecognisedAsOfAcquisitionDate	X instant, debit	label	Inventory recognised as of acquisition date	Example: IFRS 3.B64 i, Example: IFRS 3.IE72
			documentation	The amount recognised as of the acquisition date for inventory acquired in a business combination. [Refer: Inventories; Business combinations [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InventoryWritedown2011	X duration	label	Inventory write-down	Disclosure: IAS 1.98 a, Disclosure: IAS 2.36 e
			documentation	The amount of expense recognised related to the write-down of inventories to net realisable value. [Refer: Inventories]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InvestmentAccountedFor-UsingEquityMethod	X instant, debit	label	Investments accounted for using equity method	Disclosure: IAS 1.54 e, Disclosure: IFRS 12.B16, Disclosure: IFRS 8.24 a
			documentation	The amount of investments accounted for using the equity method. The equity method is a method of accounting whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the investor's share of net assets of the investee. The investor's profit or loss includes its share of the profit or loss of the investee. The investor's other comprehensive income includes its share of the other comprehensive income of the investee. [Refer: At cost [member]]	
			totalLabel	Total investments accounted for using equity method	
ifrs-full	InvestmentContractsLiabilities	X instant, credit	label	Investment contracts liabilities	Common practice: IAS 1.55
			documentation	The amount of liabilities relating to investment contracts that fall within the scope of IAS 39 or IFRS 9.	
ifrs-full	InvestmentFundsAmount-ContributedToFairValueOf-PlanAssets	X instant, debit	label	Investment funds, amount contributed to fair value of plan assets	Example: IAS 19.142 f
			documentation	The amount investment funds contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Investment funds [member]]	
ifrs-full	InvestmentFundsMember	member	label	Investment funds [member]	Example: IFRS 12.B23 c
			documentation	This member stands for investment funds.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InvestmentFundsPercentageContributedToFairValueOfPlanAssets	X.XX instant	label	Investment funds, percentage contributed to fair value of plan assets	Common practice: IAS 19.142 f
			documentation	The percentage investment funds contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Investment funds [member]] [Contrast: Investment funds, amount contributed to fair value of plan assets]	
ifrs-full	InvestmentIncome	X duration, credit	label	Investment income	Common practice: IAS 1.85, Disclosure: IAS 26.35 b (iii)
			documentation	The amount of investment income, such as interest and dividends.	
ifrs-full	InvestmentProperty	X instant, debit	label	Investment property	Disclosure: IAS 1.54 b, Disclosure: IAS 40.76, Disclosure: IAS 40.79 d
			documentation	The amount of property (land or a building – or part of a building – or both) held (by the owner or by the lessee as a right-of-use asset) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business.	
			totalLabel	Total investment property	
			periodStartLabel	Investment property at beginning of period	
			periodEndLabel	Investment property at end of period	
ifrs-full	InvestmentPropertyAbstract		label	Investment property [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InvestmentPropertyCarried-AtCostOrInAccordance-WithIFRS16WithinFair-ValueModelAtTimeOfSale	X instant, debit	label	Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	Disclosure: IAS 40.78 d (ii)
			documentation	The amount at the time of the sale of investment property carried at cost or in accordance with IFRS 16 within fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	
ifrs-full	InvestmentPropertyCompleted	X instant, debit	label	Investment property completed	Common practice: IAS 1.112 c
			documentation	The amount of investment property whose construction or development is complete. [Refer: Investment property]	
ifrs-full	InvestmentPropertyCompletedMember	member	label	Investment property completed [member]	Common practice: IAS 1.112 c
			documentation	This member stands for completed investment property. [Refer: Investment property completed]	
ifrs-full	InvestmentPropertyFair-ValueUsedAsDeemedCost	X instant, debit	label	Investment property fair value used as deemed cost	Disclosure: IFRS 1.30
			documentation	The amount of investment property, for which fair value was used as deemed cost in the opening IFRS statement of financial position. [Refer: Investment property]	
ifrs-full	InvestmentPropertyMember	member	label	Investment property [member]	Common practice: IAS 1.112 c, Example: IFRS 13.94, Example: IFRS 13.IE60
			documentation	This member stands for investment property. It also represents the standard value for the 'Types of investment property' axis if no other member is used. [Refer: Investment property]	
ifrs-full	InvestmentPropertyUnder-ConstructionOrDevelopment	X instant, debit	label	Investment property under construction or development	Common practice: IAS 1.112 c
			documentation	The amount of property that is being constructed or developed for future use as investment property. [Refer: Investment property]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InvestmentPropertyUnder-ConstructionOrDevelopmentMember	member	label	Investment property under construction or development [member]	Common practice: IAS 1.112 c
			documentation	This member stands for investment property under construction or development. [Refer: Investment property under construction or development]	
ifrs-full	InvestmentsAccountedFor-UsingEquityMethodAbstract		label	Investments accounted for using equity method [abstract]	
ifrs-full	InvestmentsAccountedFor-UsingEquityMethodMember	member	label	Investments accounted for using equity method [member]	Common practice: IAS 36.127
			documentation	This member stands for investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	
ifrs-full	InvestmentsForRiskOfPolicyholders	X instant, debit	label	Investments for risk of policyholders	Common practice: IAS 1.55
			documentation	The amount of investments against insurance liabilities where all risk is borne by the policyholders.	
ifrs-full	InvestmentsInAssociates	X instant, debit	label	Investments in associates reported in separate financial statements	Disclosure: IAS 27.10
			documentation	The amount of investments in associates in an entity's separate financial statements. [Refer: Associates [member]]	
ifrs-full	InvestmentsInAssociatesAccountedForUsingEquityMethod	X instant, debit	label	Investments in associates accounted for using equity method	Common practice: IAS 1.55
			documentation	The amount of investments in associates accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeAxis	axis	label	Investments in equity instruments designated at fair value through other comprehensive income [axis]	Disclosure: IFRS 7.11 A c
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	InvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeMember	member [default]	label	Investments in equity instruments designated at fair value through other comprehensive income [member]	Disclosure: IFRS 7.11 A c, Disclosure: IFRS 7.8 h
			documentation	This member stands for investments in equity instruments that the entity has designated at fair value through other comprehensive income. It also represents the standard value for the ‘Investments in equity instruments designated at fair value through other comprehensive income’ axis if no other member is used. [Refer: At fair value [member]; Other comprehensive income]	
ifrs-full	InvestmentsInJointVentures	X instant, debit	label	Investments in joint ventures reported in separate financial statements	Disclosure: IAS 27.10
			documentation	The amount of investments in joint ventures in an entity’s separate financial statements. [Refer: Joint ventures [member]]	
ifrs-full	InvestmentsInJointVenturesAccountedForUsingEquityMethod	X instant, debit	label	Investments in joint ventures accounted for using equity method	Common practice: IAS 1.55
			documentation	The amount of investments in joint ventures accounted for using the equity method. [Refer: Joint ventures [member]; Investments accounted for using equity method]	
ifrs-full	InvestmentsInSubsidiaries	X instant, debit	label	Investments in subsidiaries reported in separate financial statements	Disclosure: IAS 27.10
			documentation	The amount of investments in subsidiaries in an entity’s separate financial statements. [Refer: Subsidiaries [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	InvestmentsInSubsidiaries-JointVenturesAndAssociates	X instant, debit	label	Investments in subsidiaries, joint ventures and associates reported in separate financial statements	Disclosure: IAS 27.10
			documentation	The amount of investments in subsidiaries, joint ventures and associates in an entity's separate financial statements. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries reported in separate financial statements]	
			totalLabel	Total investments in subsidiaries, joint ventures and associates reported in separate financial statements	
ifrs-full	InvestmentsInSubsidiaries-JointVenturesAndAssociatesAbstract		label	Investments in subsidiaries, joint ventures and associates reported in separate financial statements [abstract]	
ifrs-full	InvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	X instant, debit	label	Investments other than investments accounted for using equity method	Common practice: IAS 1.55
			documentation	The amount of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	
ifrs-full	IssueCostsNotRecognisedAsExpenseForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesIn-BusinessCombination	X duration, debit	label	Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	Disclosure: IFRS 3.B64 m
			documentation	The amount of issue costs not recognised as an expense for transactions recognised separately from the acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]]	
ifrs-full	IssuedCapital	X instant, credit	label	Issued capital	Example: IAS 1.78 e

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			documentation	The nominal value of capital issued.	
			totalLabel	Total issued capital	
ifrs-full	IssuedCapitalAbstract		label	Issued capital [abstract]	
ifrs-full	IssuedCapitalMember	member	label	Issued capital [member]	Disclosure: IAS 1.106
			documentation	This member stands for a component of equity representing issued capital.	
ifrs-full	IssuedCapitalOrdinaryShares	X instant, credit	label	Issued capital, ordinary shares	Common practice: IAS 1.78 e
			documentation	The nominal value of capital arising from issuing ordinary shares. [Refer: Issued capital]	
ifrs-full	IssuedCapitalPreferenceShares	X instant, credit	label	Issued capital, preference shares	Common practice: IAS 1.78 e
			documentation	The nominal value of capital arising from issuing preference shares. [Refer: Issued capital]	
ifrs-full	IssueOfConvertibleInstruments	X duration, credit	label	Issue of convertible instruments	Common practice: IAS 1.106 d
			documentation	The change in equity resulting from the issuing of convertible instruments.	
ifrs-full	IssueOfEquity	X duration, credit	label	Issue of equity	Disclosure: IAS 1.106 d (iii)
			documentation	The increase in equity through the issue of equity instruments.	
			commentaryGuidance	Use this element with the 'Classes of share capital' axis and the 'Components of equity' axis when an entity has multiple classes of share capital. For example, the use of both axes is required for a user of tagged financial statements to understand whether the reported amounts for preference shares only represent issued capital or alternatively also include a share premium amount.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	IssuesFairValueMeasurementAssets	X duration, debit	label	Issues, fair value measurement, assets	Disclosure: IFRS 13.93 e (iii)
			documentation	The increase in the fair value measurement of assets resulting from issues of those assets. [Refer: At fair value [member]]	
ifrs-full	IssuesFairValueMeasurementEntitysOwnEquityInstruments	X duration, credit	label	Issues, fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 e (iii)
			documentation	The increase in the fair value measurement of the entity's own equity instruments resulting from issues of those equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]	
ifrs-full	IssuesFairValueMeasurementLiabilities	X duration, credit	label	Issues, fair value measurement, liabilities	Disclosure: IFRS 13.93 e (iii)
			documentation	The increase in fair value measurement of liabilities resulting from issues of those liabilities. [Refer: At fair value [member]]	
esef_cor	ItemsAreFurtherDetailedInSection800100SubclassificationsOfAssetsLiabilitiesAndEquities	guidance	label	Items are further detailed in section [800100] Subclassifications of assets, liabilities and equities	
esef_cor	ItemsAreFurtherDetailedInSection800200AnalysisOfIncomeAndExpense	guidance	label	Items are further detailed in section [800200] Analysis of income and expense	
esef_cor	ItemsAreFurtherDetailedInSection800300StatementOfCashFlowsAdditionalDisclosures	guidance	label	Items are further detailed in section [800300] Statement of cash flows, additional disclosures	
esef_cor	ItemsAreFurtherDetailedInSection800400StatementOfChangesInEquityAdditionalDisclosures	guidance	label	Items are further detailed in section [800400] Statement of changes in equity, additional disclosures	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ItemsForPresentationOf-RegulatoryDeferral-AccountsAbstract		label	Items for presentation of regulatory deferral accounts [abstract]	
ifrs-full	ItemsInCourseOfCollection-FromOtherBanks	X instant, debit	label	Items in course of collection from other banks	Common practice: IAS 1.55
			documentation	The amount of items that have been transmitted from other banks but not yet been received and processed by the entity.	
ifrs-full	ItemsInCourseOfTransmissionToOtherBanks	X instant, credit	label	Items in course of transmission to other banks	Common practice: IAS 1.55
			documentation	The amount of items that have been transmitted to but not yet received and processed by other banks.	
ifrs-full	ItemsOfContingentLiabilitiesAxis	axis	label	Items of contingent liabilities [axis]	Disclosure: IFRS 3.B64 j
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ItemsOfContingentLiabilitiesMember	member [default]	label	Items of contingent liabilities [member]	Disclosure: IFRS 3.B64 j
			documentation	This member stands for aggregated individual items of contingent liabilities. It also represents the standard value for the 'Items of contingent liabilities' axis if no other member is used. [Refer: Contingent liabilities [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	JointControlOrSignificantInfluenceMember	member	label	Entities with joint control or significant influence over entity [member]	Disclosure: IAS 24.19 b
			documentation	This member stands for entities that have joint control or significant influence over the entity. Joint control is a contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but not control or joint control of those policies.	
ifrs-full	JointOperationsAxis	axis	label	Joint operations [axis]	Disclosure: IFRS 12.B4 c
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	JointOperationsMember	member	label	Joint operations [member]	Disclosure: IFRS 12.B4 c
			documentation	This member stands for joint arrangements whereby the parties that have joint control of the arrangement have rights to the assets, and obligations for the liabilities, relating to the arrangement.	
ifrs-full	JointVenturesAxis	axis	label	Joint ventures [axis]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 b, Disclosure: Expiry date 2023-01-01 IFRS 4.39 J, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	JointVenturesMember	member	label	Joint ventures [member]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 b, Disclosure: Expiry date 2023-01-01 IFRS 4.39 J a, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M a
			documentation	This member stands for joint arrangements whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.	
ifrs-full	JointVenturesWhereEntity-IsVenturerMember	member	label	Joint ventures where entity is venturer [member]	Disclosure: IAS 24.19 e
			documentation	This member stands for joint ventures in which the entity is a joint venturer. A venturer is a party to a joint venture and has joint control over that joint venture. [Refer: Joint ventures [member]]	
ifrs-full	KeyManagementPersonnel-Compensation	X duration, debit	label	Key management personnel compensation	Disclosure: IAS 24.17
			documentation	The amount of compensation to key management personnel. [Refer: Key management personnel of entity or parent [member]]	
ifrs-full	KeyManagementPersonnel-CompensationOtherLong-termBenefits	X duration, debit	label	Key management personnel compensation, other long-term employee benefits	Disclosure: IAS 24.17 c
			documentation	The amount of compensation to key management personnel in the form of other long-term employee benefits. [Refer: Other long-term employee benefits; Key management personnel of entity or parent [member]]	
ifrs-full	KeyManagementPersonnel-CompensationPostemploymentBenefits	X duration, debit	label	Key management personnel compensation, post-employment benefits	Disclosure: IAS 24.17 b
			documentation	The amount of compensation to key management personnel in the form of post-employment benefits. [Refer: Key management personnel of entity or parent [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	KeyManagementPersonnel-CompensationSharebased-Payment	X duration, debit	label	Key management personnel compensation, share-based payment	Disclosure: IAS 24.17 e
			documentation	The amount of compensation to key management personnel in the form of share-based payments. [Refer: Key management personnel of entity or parent [member]]	
ifrs-full	KeyManagementPersonnel-CompensationShorttermEmployeeBenefits	X duration, debit	label	Key management personnel compensation, short-term employee benefits	Disclosure: IAS 24.17 a
			documentation	The amount of compensation to key management personnel in the form of short-term employee benefits. [Refer: Key management personnel of entity or parent [member]]	
ifrs-full	KeyManagementPersonnel-CompensationTermination-Benefits	X duration, debit	label	Key management personnel compensation, termination benefits	Disclosure: IAS 24.17 d
			documentation	The amount of compensation to key management personnel in the form of termination benefits. [Refer: Termination benefits expense; Key management personnel of entity or parent [member]]	
ifrs-full	KeyManagementPersonnel-OfEntityOrParentMember	member	label	Key management personnel of entity or parent [member]	Disclosure: IAS 24.19 f
			documentation	This member stands for those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.	
ifrs-full	Land	X instant, debit	label	Land	Example: IAS 16.37 a
			documentation	The amount of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LandAndBuildings	X instant, debit	label	Land and buildings	Example: IAS 16.37 b
			documentation	The amount of property, plant and equipment representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment]	
			totalLabel	Total land and buildings	
ifrs-full	LandAndBuildingsAbstract		label	Land and buildings [abstract]	
ifrs-full	LandAndBuildingsMember	member	label	Land and buildings [member]	Example: IAS 16.37 b
			documentation	This member stands for a class of property, plant and equipment representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment]	
ifrs-full	LandMember	member	label	Land [member]	Example: IAS 16.37 a
			documentation	This member stands for a class of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]	
ifrs-full	LaterThanFifteenYearsAnd-NotLaterThanTwentyYearsMember	member	label	Later than 15 years and not later than 20 years [member]	Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than 15 years and not later than 20 years.	
ifrs-full	LaterThanFiveYearsAnd-NotLaterThanSeven-YearsMember	member	label	Later than five years and not later than seven years [member]	Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than five years and not later than seven years.	
ifrs-full	LaterThanFiveYearsAnd-NotLaterThanTenYearsMember	member	label	Later than five years and not later than 10 years [member]	Common practice: IAS 1.112 c, Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than five years and not later than 10 years.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LaterThanFiveYearsMember	member	label	Later than five years [member]	Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Example: IFRS 7.B11, Example: IFRS 7.B35 g, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than five years.	
ifrs-full	LaterThanFourMonthsMember	member	label	Later than four months [member]	Common practice: IAS 1.112 c
			documentation	This member stands for a time band of later than four months.	
ifrs-full	LaterThanFourYearsAndNotLaterThanFiveYearsMember	member	label	Later than four years and not later than five years [member]	Common practice: IAS 1.112 c, Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than four years and not later than five years.	
ifrs-full	LaterThanOneMonthAndNotLaterThanSixMonthsMember	member	label	Later than one month and not later than six months [member]	Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than one month and not later than six months.	
ifrs-full	LaterThanOneMonthAndNotLaterThanThreeMonthsMember	member	label	Later than one month and not later than three months [member]	Example: IFRS 7.B11 b, Example: IFRS 7.B35 b, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than one month and not later than three months.	
ifrs-full	LaterThanOneMonthAndNotLaterThanTwoMonthsMember	member	label	Later than one month and not later than two months [member]	Common practice: IAS 1.112 c, Example: IFRS 7.35 N, Common practice: Expiry date 2023-01-01 IFRS 7.37, Example: IFRS 7.IG20D
			documentation	This member stands for a time band of later than one month and not later than two months.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LaterThanOneYearAndNot-LaterThanFiveYearsMember	member	label	Later than one year and not later than five years [member]	Example: IFRS 7.B11 d, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than one year and not later than five years.	
ifrs-full	LaterThanOneYearAndNot-LaterThan-ThreeYearsMember	member	label	Later than one year and not later than three years [member]	Example: IFRS 7.B11, Example: IFRS 7.B35 e, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than one year and not later than three years.	
ifrs-full	LaterThanOneYearAndNot-LaterThanTwoYearsMember	member	label	Later than one year and not later than two years [member]	Common practice: IAS 1.112 c, Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than one year and not later than two years.	
ifrs-full	LaterThanOneYearMember	member	label	Later than one year [member]	Disclosure: IAS 1.61 b, Example: Expiry date 2023-01-01 IFRS 7.37 a, Example: Expiry date 2023-01-01 IFRS 7.IG28 d
			documentation	This member stands for a time band of later than one year.	
ifrs-full	LaterThanSevenYearsAnd-NotLaterThanTenYearsMember	member	label	Later than seven years and not later than 10 years [member]	Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than seven years and not later than 10 years.	
ifrs-full	LaterThanSixMonthsAnd-NotLaterThanOneYearMember	member	label	Later than six months and not later than one year [member]	Example: Expiry date 2023-01-01 IFRS 7.37 a, Example: IFRS 7.B11, Example: IFRS 7.B35 d, Example: Expiry date 2023-01-01 IFRS 7.IG28 c, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than six months and not later than one year.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LaterThanSixMonthsMember	member	label	Later than six months [member]	Common practice: IAS 1.112 c
			documentation	This member stands for a time band of later than six months.	
ifrs-full	LaterThanTenYearsAndNotLaterThanFifteenYearsMember	member	label	Later than 10 years and not later than 15 years [member]	Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than 10 years and not later than 15 years.	
ifrs-full	LaterThanTenYearsMember	member	label	Later than 10 years [member]	Common practice: IAS 1.112 c, Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than 10 years.	
ifrs-full	LaterThanThreeMonthsAndNotLaterThanFourMonthsMember	member	label	Later than three months and not later than four months [member]	Common practice: IAS 1.112 c
			documentation	This member stands for a time band of later than three months and not later than four months.	
ifrs-full	LaterThanThreeMonthsAndNotLaterThanOneYearMember	member	label	Later than three months and not later than one year [member]	Example: IFRS 7.B11 c
			documentation	This member stands for a time band of later than three months and not later than one year.	
ifrs-full	LaterThanThreeMonthsAndNotLaterThanSixMonthsMember	member	label	Later than three months and not later than six months [member]	Example: Expiry date 2023-01-01 IFRS 7.37 a, Example: IFRS 7.B11, Example: IFRS 7.B35 c, Example: Expiry date 2023-01-01 IFRS 7.IG28 b, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than three months and not later than six months.	
ifrs-full	LaterThanThreeMonthsMember	member	label	Later than three months [member]	Example: IFRS 7.35 N, Common practice: Expiry date 2023-01-01 IFRS 7.37, Example: IFRS 7.IG20D
			documentation	This member stands for a time band of later than three months.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LaterThanThreeYearsAnd-NotLaterThanFiveYearsMember	member	label	Later than three years and not later than five years [member]	Example: IFRS 7.B11, Example: IFRS 7.B35 f, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than three years and not later than five years.	
ifrs-full	LaterThanThreeYearsAnd-NotLaterThanFour-YearsMember	member	label	Later than three years and not later than four years [member]	Common practice: IAS 1.112 c, Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than three years and not later than four years.	
ifrs-full	LaterThan-ThreeYearsMember	member	label	Later than three years [member]	Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than three years.	
ifrs-full	LaterThanTwentyYearsAnd-NotLaterThanTwentyfiveYearsMember	member	label	Later than 20 years and not later than twenty-five years [member]	Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than 20 years and not later than twenty-five years.	
ifrs-full	LaterThanTwoMonthsAnd-NotLaterThanThreeMonthsMember	member	label	Later than two months and not later than three months [member]	Common practice: IAS 1.112 c, Example: IFRS 7.35 N, Common practice: Expiry date 2023-01-01 IFRS 7.37, Example: IFRS 7.IG20D
			documentation	This member stands for a time band of later than two months and not later than three months.	
ifrs-full	LaterThanTwoYearsAnd-NotLaterThanFiveYearsMember	member	label	Later than two years and not later than five years [member]	Common practice: IAS 1.112 c
			documentation	This member stands for a time band of later than two years and not later than five years.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LaterThanTwoYearsAnd-NotLaterThan-ThreeYearsMember	member	label	Later than two years and not later than three years [member]	Common practice: IAS 1.112 c, Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of later than two years and not later than three years.	
ifrs-full	LeaseCommitmentsFor-ShorttermLeasesForWhich-RecognitionExemptionHas-BeenUsed	X instant, credit	label	Lease commitments for short-term leases for which recognition exemption has been used	Disclosure: IFRS 16.55
			documentation	The amount of the lease commitments for short-term leases accounted for applying paragraph 6 of IFRS 16. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.	
ifrs-full	LeaseholdImprove-mentsMember	member	label	Leasehold improvements [member]	Common practice: IAS 16.37
			documentation	This member stands for a class of property, plant and equipment representing improvements to assets held under a lease agreement.	
ifrs-full	LeaseLiabilities	X instant, credit	label	Lease liabilities	Disclosure: IFRS 16.47 b
			documentation	The amount of liabilities related to the entity's leases. Lease is a contract, or part of a contract, that conveys the right to use an underlying asset for a period of time in exchange for consideration.	
			totalLabel	Total lease liabilities	
ifrs-full	LeaseLiabilitiesAbstract		label	Lease liabilities [abstract]	
ifrs-full	LeaseLiabilitiesMember	member	label	Lease liabilities [member]	Example: IAS 7 – C Reconciliation of liabilities arising from financing activities, Example: IAS 7.44C
			documentation	This member stands for lease liabilities. [Refer: Lease liabilities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LeaseReceivablesMember	member	label	Lease receivables [member]	Disclosure: IFRS 7.35H b (iii), Disclosure: IFRS 7.35M b (iii), Example: IFRS 7.35 N
			documentation	This member stands for receivables related to leases.	
ifrs-full	LeasesAsLesseeRelatedPartyTransactions	X duration	label	Leases as lessee, related party transactions	Example: IAS 24.21 d
			documentation	The amount of leases where the entity was the lessee in related party transactions. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LeasesAsLessorRelatedPartyTransactions	X duration	label	Leases as lessor, related party transactions	Example: IAS 24.21 d
			documentation	The amount of leases where the entity was the lessor in related party transactions. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
ifrs-full	LegalFormOfEntity	text	label	Legal form of entity	Disclosure: IAS 1.138 a
			documentation	Information about the legal structure under which the entity operates.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LegalProceedingsContingentLiabilityMember	member	label	Legal proceedings contingent liability [member]	Example: IAS 37.88
			documentation	This member stands for a contingent liability for legal proceedings. [Refer: Contingent liabilities [member]]	
ifrs-full	LegalProceedingsProvision	X instant, credit	label	Legal proceedings provision	Example: IAS 37 -, Example: 10 A court case, Example: IAS 37.87
			documentation	The amount of provision for legal proceedings. [Refer: Other provisions]	
			totalLabel	Total legal proceedings provision	
ifrs-full	LegalProceedingsProvision-Abstract		label	Legal proceedings provision [abstract]	
ifrs-full	LegalProceedingsProvision-Member	member	label	Legal proceedings provision [member]	Example: IAS 37 -, Example: 10 A court case, Example: IAS 37.87
			documentation	This member stands for a provision for legal proceedings. [Refer: Other provisions [member]]	
ifrs-full	LengthOfLifeOfLimited-LifeEntity	text	label	Length of life of limited life entity	Disclosure: IAS 1.138 d
			documentation	Information about the length of the entity's life if it is a limited life entity.	
ifrs-full	Level1OfFairValueHierarchyMember	member	label	Level 1 of fair value hierarchy [member]	Disclosure: IAS 19.142, Disclosure: IFRS 13.93 b
			documentation	This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	Level2And3OfFairValue-HierarchyMember	member	label	Level 2 and 3 of fair value hierarchy [member]	Disclosure: IAS 19.142
			documentation	This member stands for combined Level 2 and Level 3 categories of the fair value hierarchy. [Refer: Level 2 of fair value hierarchy [member]; Level 3 of fair value hierarchy [member]]	
ifrs-full	Level2OfFairValueHierarchyMember	member	label	Level 2 of fair value hierarchy [member]	Disclosure: IFRS 13.93 b
			documentation	This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.	
ifrs-full	Level3OfFairValueHierarchyMember	member	label	Level 3 of fair value hierarchy [member]	Disclosure: IFRS 13.93 b
			documentation	This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are unobservable inputs for the asset or liability. Unobservable inputs are inputs for which market data are not available and that are developed using the best information available about the assumptions that the market participants would use when pricing the asset or liability.	
ifrs-full	LevelOfParticipationOfEntityComparedWithOtherParticipatingEntities	X.XX instant	label	Level of participation of entity compared with other participating entities	Disclosure: IAS 19.148 d (v)
			documentation	The description of an indication of the level of participation of the entity in a defined benefit plan compared with other participating entities. Examples of measures that might provide such an indication include the entity's proportion of the total contributions to the plan or the entity's proportion of the total number of active members, retired members, and former members entitled to benefits, if that information is available. [Refer: Defined benefit plans [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LevelOfPriceIndex	X.XX instant	label	Level of price index	Disclosure: IAS 29.39 c
			documentation	The value of the level of the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.	
ifrs-full	LevelOfRoundingUsedInFinancialStatements	text	label	Level of rounding used in financial statements	Disclosure: IAS 1.51 e
			documentation	Information about the level of rounding used in the presentation of amounts in the financial statements.	
ifrs-full	LevelsOfFairValueHierarchyAxis	axis	label	Levels of fair value hierarchy [axis]	Disclosure: IAS 19.142, Disclosure: IFRS 13.93 b
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	Liabilities	X instant, credit	label	Liabilities	Disclosure: IAS 1.55, Disclosure: IFRS 13.93 a, Disclosure: IFRS 13.93 b, Disclosure: IFRS 13.93 e, Disclosure: IFRS 8.23, Disclosure: IFRS 8.28 d
			documentation	The amount of a present obligation of the entity to transfer an economic resource as a result of past events. Economic resource is a right that has the potential to produce economic benefits.	
			totalLabel	Total liabilities	
			negatedLabel	Liabilities	
			periodStartLabel	Liabilities at beginning of period	
			periodEndLabel	Liabilities at end of period	
ifrs-full	LiabilitiesAbstract		label	Liabilities [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LiabilitiesArisingFromExplorationForAndEvaluationOfMineralResources	X instant, credit	label	Liabilities arising from exploration for and evaluation of mineral resources	Disclosure: IFRS 6.24 b
			documentation	The amount of liabilities arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.	
ifrs-full	LiabilitiesArisingFromFinancingActivities	X instant, credit	label	Liabilities arising from financing activities	Example: IAS 7.44D
			documentation	The amount of liabilities for which cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities. [Refer: Cash flows from (used in) financing activities; Liabilities]	
			periodStartLabel	Liabilities arising from financing activities at beginning of period	
			periodEndLabel	Liabilities arising from financing activities at end of period	
ifrs-full	LiabilitiesArisingFromFinancingActivitiesAxis	axis	label	Liabilities arising from financing activities [axis]	Example: IAS 7.44D
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	LiabilitiesArisingFromFinancingActivitiesMember	member [default]	label	Liabilities arising from financing activities [member]	Example: IAS 7.44D
			documentation	This member stands for liabilities arising from financing activities. It also represents the standard value for the 'Liabilities arising from financing activities' axis if no other member is used. [Refer: Liabilities arising from financing activities]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LiabilitiesArisingFromInsuranceContracts	X instant, credit	label	Liabilities under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IAS 1.55, Disclosure: Expiry date 2023-01-01 IFRS 4.37 b, Disclosure: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG20 a, Example: Expiry date 2023-01-01 IFRS 4.IG37 a
			documentation	The amount of liabilities under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]	
			totalLabel	Total liabilities under insurance contracts and reinsurance contracts issued	
			periodStartLabel	Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	
			periodEndLabel	Liabilities under insurance contracts and reinsurance contracts issued at end of period	
ifrs-full	LiabilitiesDueToCentralBanks	X instant, credit	label	Liabilities due to central banks	Common practice: IAS 1.55
			documentation	The amount of liabilities due to central banks.	
ifrs-full	LiabilitiesForIncurred-ClaimsMember	member	label	Liabilities for incurred claims [member]	Disclosure: Effective 2023-01-01 IFRS 17.100 c
			documentation	This member stands for an entity's obligation to: (a) investigate and pay valid claims for insured events that have already occurred, including events that have occurred but for which claims have not been reported, and other incurred insurance expenses; and (b) pay amounts that are not included in (a) and that relate to: (i) insurance contract services that have already been provided; or (ii) any investment components or other amounts that are not related to the provision of insurance contract services and that are not in the liability for remaining coverage.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LiabilitiesForIncurredClaimsThatAriseFromContracts-WithinScopeOfIFRS17	X instant, credit	label	Liabilities for incurred claims that arise from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	The amount of the liabilities for incurred claims that arise from contracts within the scope of IFRS 17. [Refer: Liabilities for incurred claims [member]]	
ifrs-full	LiabilitiesFromSharebased-PaymentTransactions2011	X instant, credit	label	Liabilities from share-based payment transactions	Disclosure: IFRS 2.51 b (i)
			documentation	The amount of liabilities arising from share-based payment transactions. Share-based payment transactions are transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]]	
ifrs-full	LiabilitiesIncludedInDisposalGroupsClassifiedAsHeld-ForSale	X instant, credit	label	Liabilities included in disposal groups classified as held for sale	Disclosure: IAS 1.54 p, Disclosure: IFRS 5.38
			documentation	The amount of liabilities included in disposal groups classified as held for sale. [Refer: Liabilities; Disposal groups classified as held for sale [member]]	
ifrs-full	LiabilitiesIncurred	X instant, credit	label	Liabilities incurred	Disclosure: IFRS 3.B64 f (iii)
			documentation	The fair value, at acquisition date, of liabilities incurred (for example, a liability for contingent consideration) as consideration transferred in a business combination. [Refer: Business combinations [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LiabilitiesInSubsidiaryOr-BusinessesAcquiredOr-Disposed2013	X duration, credit	label	Liabilities in subsidiary or businesses acquired or disposed	Disclosure: IAS 7.40 d
			documentation	The amount of liabilities in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]	
ifrs-full	LiabilitiesMeasuredAtFair-ValueAndIssuedWithInseparableThirdpartyCreditEnhancementAxis	axis	label	Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	Disclosure: IFRS 13.98
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	LiabilitiesMeasuredAtFair-ValueAndIssuedWithInseparableThirdpartyCreditEnhancementMember	member [default]	label	Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	Disclosure: IFRS 13.98
			documentation	This member stands for liabilities measured at fair value and issued with inseparable third-party credit enhancement. It also represents the standard value for the 'Liabilities measured at fair value and issued with inseparable third-party credit enhancement' axis if no other member is used. [Refer: Liabilities; At fair value [member]]	
ifrs-full	LiabilitiesMember	member [default]	label	Liabilities [member]	Disclosure: IFRS 13.93
			documentation	This member stands for a present obligation of the entity to transfer an economic resource as a result of past events. Economic resource is a right that has the potential to produce economic benefits. It also represents the standard value for the 'Classes of liabilities' axis if no other member is used. [Refer: Liabilities]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LiabilitiesOrComponentsOf-EquityRelatingToDiscretionaryParticipationFeatures	X instant, credit	label	Liabilities or components of equity relating to discretionary participation features	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG22 f
			documentation	The amount of liabilities or components of equity relating to discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.	
ifrs-full	LiabilitiesOtherThanActuarialPresentValueOfPromisedRetirementBenefits	X instant, credit	label	Liabilities other than actuarial present value of promised retirement benefits	Disclosure: IAS 26.35 a (v)
			documentation	The amount of liabilities other than the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial present value of promised retirement benefits]	
ifrs-full	LiabilitiesRecognisedInEntitysFinancialStatementsInRelationToStructuredEntities	X instant, credit	label	Liabilities recognised in entity's financial statements in relation to structured entities	Disclosure: IFRS 12.29 a
			documentation	The amount of liabilities recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Liabilities; Unconsolidated structured entities [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LiabilitiesThatAriseBecauseInsurerIssuesOrFulfilObligationsArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts	X instant, credit	label	Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	Disclosure: Expiry date 2023-01-01 IFRS 4.39C a
			documentation	The amount of liabilities that arise because an insurer issues, or fulfils obligations arising from, the contracts within the scope of IFRS 4 and non-derivative investment contracts.	
ifrs-full	LiabilitiesToWhichSignificantRestrictionsApply	X instant, credit	label	Liabilities to which significant restrictions apply	Disclosure: IFRS 12.13 c
			documentation	The amount in the consolidated financial statements of the liabilities of the group to which significant restrictions (for example, statutory, contractual and regulatory restrictions) apply on the entity's ability to settle the liabilities of the group.	
ifrs-full	LiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssuedAbstract		label	Liabilities under insurance contracts and reinsurance contracts issued [abstract]	
ifrs-full	LiabilitiesWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear	X instant, credit	label	Liabilities with significant risk of material adjustments within next financial year	Disclosure: IAS 1.125 b
			documentation	The amount of liabilities subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabilities within the next financial year.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LiabilityAssetOfDefined-BenefitPlans	X instant, credit	label	Net defined benefit liability (asset)	Disclosure: IAS 19.140 a
			documentation	The amount of deficit or surplus in a defined benefit plan, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling. [Refer: Defined benefit plans [member]]	
			commentaryGuidance	When used in combination with members of the 'Net defined benefit liability (asset)' axis: the present value of a defined benefit obligation increases net defined benefit liability and should be tagged with a positive value; plan assets reduce net defined benefit liability (they increase a net defined benefit asset) and should be tagged with a negative value; the effect of the asset ceiling increases net defined benefit liability (asset) and should be tagged with a positive value.	
			periodStartLabel	Net defined benefit liability (asset) at beginning of period	
			periodEndLabel	Net defined benefit liability (asset) at end of period	
ifrs-full	LicenceFeeIncome	X duration, credit	label	Licence fee income	Common practice: IAS 1.112 c
			documentation	The amount of income arising from licence fees.	
ifrs-full	LicencesAndFranchises	X instant, debit	label	Licences and franchises	Example: IAS 38.119 d
			documentation	The amount of intangible assets representing the right to use certain intangible assets owned by another entity and the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LicencesAndFranchise-sMember	member	label	Licences and franchises [member]	Example: IAS 38.119 d
			documentation	This member stands for a class of intangible assets representing the right to use certain intangible assets owned by another entity and the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]	
ifrs-full	LicencesMember	member	label	Licences [member]	Common practice: IAS 38.119
			documentation	This member stands for a class of intangible assets representing the right to use certain intangible assets owned by another entity. [Refer: Intangible assets other than goodwill]	
ifrs-full	LifeInsuranceContractsMember	member	label	Life insurance contracts [member]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	This member stands for life insurance contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	LifetimeExpectedCreditLossesMember	member	label	Lifetime expected credit losses [member]	Disclosure: IFRS 7.35H b, Disclosure: IFRS 7.35M b
			documentation	This member stands for the expected credit losses that result from all possible default events over the expected life of a financial instrument. [Refer: Type of measurement of expected credit losses [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LimitationsThatMayResult-InInformationNotFullyReflectingFairValueOfAssets-AndLiabilitiesInvolved	text	label	Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	Disclosure: IFRS 7.41 b
			documentation	The description of the objective of the method used, and of limitations that may result in, information not fully reflecting the fair value of the assets and liabilities involved for a sensitivity analysis that reflects interdependencies between risk variables.	
ifrs-full	LineItemsByFunction-Member	member [default]	label	Line items by function [member]	Common practice: IAS 1.104, Common practice: IAS 1.112 c
			documentation	This member stands for the standard value of the 'Attribution of expenses by nature to their function' axis if no other member is used.	
ifrs-full	LineItemsIncludingAmortisationOfIntangibleAssetsIntangibleAssetsOtherThan-Goodwill	text	label	Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	Disclosure: IAS 38.118 d
			documentation	The description of the line item(s) of the statement of comprehensive income in which amortisation of intangible assets is included. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]	
esef_cor	LineItemsNotDimensionallyQualified	table	label	Line items not dimensionally qualified	
ifrs-full	LineItemsOfRecognisedAssetsAndLiabilitiesRepresentingContinuingInvolvement-InDerecognisedFinancialAssets	text	label	Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	Disclosure: IFRS 7.42E a
			documentation	The description of the line items in the statement of financial position in which the carrying amounts of assets and liabilities that represent the entity's continuing involvement in derecognised financial assets are recognised. [Refer: Financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LiquidityRiskMember	member	label	Liquidity risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Example: IFRS 7.32
			documentation	This member stands for the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. [Refer: Financial assets; Financial liabilities]	
ifrs-full	LivingAnimalsMember	member	label	Living animals [member]	Common practice: IAS 41.41
			documentation	This member stands for living animals.	
ifrs-full	LoanCommitmentsMember	member	label	Loan commitments [member]	Disclosure: IFRS 7.35M, Disclosure: IFRS 7.B8E
			documentation	This member stands for firm commitments to provide credit under pre-specified terms and conditions.	
ifrs-full	LoansAcquiredInBusiness-CombinationMember	member	label	Loans acquired in business combination [member]	Example: IFRS 3.B64 h
			documentation	This member stands for loans that are acquired in a business combination. [Refer: Business combinations [member]]	
ifrs-full	LoansAndAdvances-ToBanks	X instant, debit	label	Loans and advances to banks	Common practice: IAS 1.55
			documentation	The amount of loans and advances the entity has made to banks.	
ifrs-full	LoansAndAdvancesTo-Customers	X instant, debit	label	Loans and advances to customers	Common practice: IAS 1.55
			documentation	The amount of loans and advances the entity has made to customers.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LoansAndReceivables	X instant, debit	label	Loans and receivables	Disclosure: Expiry date 2023-01-01 IFRS 7.8 c
			documentation	The amount of non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, other than: (a) those that the entity intends to sell immediately or in the near term, which shall be classified as held for trading, and those that the entity, upon initial recognition, designates as at fair value through profit or loss; (b) those that the entity, upon initial recognition, designates as available for sale; or (c) those for which the holder may not recover substantially all of its initial investment, other than because of credit deterioration, which shall be classified as available for sale. An interest acquired in a pool of assets that are not loans or receivables (for example, an interest in a mutual fund or a similar fund) is not a loan or receivable. [Refer: Derivative financial assets]	
ifrs-full	LoansAndReceivablesCategoryMember	member	label	Loans and receivables, category [member]	Disclosure: Expiry date 2023-01-01 IFRS 7.8 c
			documentation	This member stands for the loans and receivables category of financial assets. [Refer: Loans and receivables]	
ifrs-full	LoansPayableInBreach-WhichPermittedLender-ToDemandAcceleratedRepayment	X instant, credit	label	Loans payable in breach which permitted lender to demand accelerated repayment	Disclosure: IFRS 7.19
			documentation	The amount of loans payable in breach of the terms that permitted the lender to demand accelerated repayment.	
ifrs-full	LoansPayableInDefault	X instant, credit	label	Loans payable in default	Disclosure: IFRS 7.18 b
			documentation	The amount of loans payable in default.	
ifrs-full	LoansReceived	X instant, credit	label	Loans received	Common practice: IAS 1.112 c
			documentation	The amount of loans received.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LoansToGovernment	X instant, debit	label	Loans to government	Common practice: IAS 1.55
			documentation	The amount of loans to government made by the entity.	
ifrs-full	LoansToGovernment-Member	member	label	Loans to government [member]	Common practice: IAS 1.112 c
			documentation	This member stands for loans made to government.	
ifrs-full	LongtermBorrowings	X instant, credit	label	Non-current portion of non-current borrowings	Common practice: IAS 1.55
			documentation	The non-current portion of non-current borrowings. [Refer: Borrowings]	
			totalLabel	Total non-current portion of non-current borrowings	
ifrs-full	LongtermBorrowing-sMember	member	label	Long-term borrowings [member]	Example: IAS 7 – C Reconciliation of liabilities arising from financing activities, Example: IAS 7.44C
			documentation	This member stands for long-term borrowings. [Refer: Borrowings]	
ifrs-full	LongtermContractsMember	member	label	Long-term contracts [member]	Example: IFRS 15.B89 e
			documentation	This member stands for long-term contracts with customers.	
ifrs-full	LongtermDeposits	X instant, debit	label	Long-term deposits	Common practice: IAS 1.55
			documentation	The amount of long-term deposits held by the entity.	
ifrs-full	LongtermLegalProceeding-sProvision	X instant, credit	label	Non-current legal proceedings provision	Example: IAS 37 -, Example: 10 A court case, Example: IAS 37.87
			documentation	The amount of non-current provision for legal proceedings. [Refer: Legal proceedings provision]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LongtermMiscellaneous-OtherProvisions	X instant, credit	label	Non-current miscellaneous other provisions	Common practice: IAS 1.78 d
			documentation	The amount of miscellaneous non-current other provisions. [Refer: Miscellaneous other provisions]	
ifrs-full	LongtermOnerousContractsProvision	X instant, credit	label	Non-current onerous contracts provision	Example: IAS 37.66
			documentation	The amount of non-current provision for onerous contracts. [Refer: Onerous contracts provision]	
ifrs-full	LongtermProvisionForDecommissioningRestoration-AndRehabilitationCosts	X instant, credit	label	Non-current provision for decommissioning, restoration and rehabilitation costs	Example: IAS 37 – D Examples: disclosures, Example: IAS 37.8
			documentation	The amount of non-current provision for decommissioning, restoration and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs]	
ifrs-full	LongtermRestructuring-Provision	X instant, credit	label	Non-current restructuring provision	Example: IAS 37.70
			documentation	The amount of non-current provision for restructuring. [Refer: Restructuring provision]	
ifrs-full	LongtermWarrantyProvision	X instant, credit	label	Non-current warranty provision	Example: IAS 37 -, Example: 1 Warranties, Example: IAS 37.87
			documentation	The amount of non-current provision for warranties. [Refer: Warranty provision]	
ifrs-full	LossComponentMember	member	label	Loss component [member]	Disclosure: Effective 2023-01-01 IFRS 17.100 b
			documentation	This member stands for the loss component of the liability for remaining coverage. An entity shall establish (or increase) a loss component of the liability for remaining coverage for an onerous group depicting the losses recognised applying paragraphs 47–48 of IFRS 17. The loss component determines the amounts that are presented in profit or loss as reversals of losses on onerous groups and are consequently excluded from the determination of insurance revenue. [Refer: Insurance contracts [member]; Net liabilities or assets for remaining coverage excluding loss component [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LossesArisingFromDerecognitionOfFinancialAssets-MeasuredAtAmortisedCost	(X) duration, debit	label	Losses arising from derecognition of financial assets measured at amortised cost	Disclosure: IFRS 7.20 A
			documentation	The loss recognised in the statement of comprehensive income arising from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	
			negatedLabel	Losses arising from derecognition of financial assets measured at amortised cost	
ifrs-full	LossesIncurredInRelation-ToInterestsInStructuredEntities	X duration, debit	label	Losses incurred in relation to interests in structured entities	Example: IFRS 12.B26 b
			documentation	The amount of losses incurred by the entity relating to its interests in structured entities. [Refer: Unconsolidated structured entities [member]]	
ifrs-full	LossesOnChangeInFair-ValueOfDerivatives	(X) duration, debit	label	Losses on change in fair value of derivatives	Common practice: IAS 1.85
			documentation	The losses resulting from changes in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]	
			negatedLabel	Losses on change in fair value of derivatives	
ifrs-full	LossesOnDisposalsOfInvestmentProperties	(X) duration, debit	label	Losses on disposals of investment properties	Common practice: IAS 1.112 c
			documentation	The losses on disposals of investment properties. [Refer: Investment property]	
			negatedLabel	Losses on disposals of investment properties	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	LossesOnDisposalsOfInvestments	(X) duration, debit	label	Losses on disposals of investments	Disclosure: IAS 1.98 d
			documentation	The losses on the disposal of investments.	
			negatedLabel	Losses on disposals of investments	
ifrs-full	LossesOnDisposalsOfNon-currentAssets	(X) duration, debit	label	Losses on disposals of non-current assets	Common practice: IAS 1.112 c
			documentation	The losses on disposals of non-current assets. [Refer: Non-current assets]	
			negatedLabel	Losses on disposals of non-current assets	
ifrs-full	LossesOnDisposalsOfPropertyPlantAndEquipment	(X) duration, debit	label	Losses on disposals of property, plant and equipment	Disclosure: IAS 1.98 c
			documentation	The losses on the disposal of property, plant and equipment. [Refer: Property, plant and equipment]	
			negatedLabel	Losses on disposals of property, plant and equipment	
ifrs-full	LossesOnLitigation-Settlements	(X) duration, debit	label	Losses on litigation settlements	Disclosure: IAS 1.98 f
			documentation	The losses on settlements of litigation.	
			negatedLabel	Losses on litigation settlements	
ifrs-full	LTETLiccencesMember	member	label	LTE licences [member]	Common practice: IAS 38.119
			documentation	This member stands for Long Term Evolution licenses. [Refer: Licences and franchises]	
ifrs-full	Machinery	X instant, debit	label	Machinery	Example: IAS 16.37 c
			documentation	The amount of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MachineryMember	member	label	Machinery [member]	Example: IAS 16.37 c
			documentation	This member stands for a class of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]	
ifrs-full	MajorBusinessCombination-Member	member	label	Major business combination [member]	Example: IAS 10.22 a
			documentation	This member stands for major business combinations. [Refer: Business combinations [member]]	
ifrs-full	MajorComponentsOfTax-ExpenseIncomeAbstract		label	Major components of tax expense (income) [abstract]	
ifrs-full	MajorCustomersAxis	axis	label	Major customers [axis]	Disclosure: IFRS 8.34
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	MajorCustomersMember	member [default]	label	Customers [member]	Disclosure: IFRS 8.34
			documentation	This member stands for customers. It also represents the standard value for the 'Major customers' axis if no other member is used.	
ifrs-full	MajorOrdinaryShareTransactionsMember	member	label	Major ordinary share transactions [member]	Example: IAS 10.22 f
			documentation	This member stands for major ordinary share transactions. [Refer: Ordinary shares [member]]	
ifrs-full	MajorPurchasesOfAssetsMember	member	label	Major purchases of assets [member]	Example: IAS 10.22 c
			documentation	This member stands for major purchases of assets.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ManagementConclusionOn-FairPresentationAsConsequenceOfDeparture	text	label	Management conclusion on fair presentation as consequence of departure	Disclosure: IAS 1.20 a
			documentation	The conclusion by management that the financial statements present fairly the entity's financial position, financial performance and cash flows, when the entity has departed from a requirement of an IFRS.	
ifrs-full	MandatoryReserveDeposits-AtCentralBanks	X instant, debit	label	Mandatory reserve deposits at central banks	Common practice: IAS 1.112 c
			documentation	The amount of reserve that is kept in deposit at a central bank to fulfil regulatory reserve requirements.	
ifrs-full	MarketApproachMember	member	label	Market approach [member]	Example: IFRS 13.62
			documentation	This member stands for a valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (ie similar) assets, liabilities or a group of assets and liabilities, such as a business.	
ifrs-full	MarketComparableCompaniesMember	member	label	Market comparable companies [member]	Example: IFRS 13.B5, Example: IFRS 13.IE63
			documentation	This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from comparable entities (for example, EBITDA multiple, revenue multiple, discount for lack of marketability, control premium) in the current market. [Refer: Market approach [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MarketComparablePrice-sMember	member	label	Market comparable prices [member]	Example: IFRS 13.B5, Example: IFRS 13.IE63
			documentation	This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from comparable prices (for example, price per square metre) in the current market. [Refer: Market approach [member]]	
ifrs-full	MarketRiskMember	member	label	Market risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Disclosure: Effective 2023-01-01 IFRS 17.128 a (ii), Example: IFRS 7.32
			documentation	This member stands for the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. [Refer: Currency risk [member]; Interest rate risk [member]; Other price risk [member]; Financial instruments, class [member]]	
ifrs-full	MarketsOfCustomersAxis	axis	label	Markets of customers [axis]	Example: IFRS 15.B89 c
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	MarketsOfCustom-ersMember	member [default]	label	Markets of customers [member]	Example: IFRS 15.B89 c
			documentation	This member stands for all markets of customers. It also represents the standard value for the 'Markets of customers' axis if no other member is used.	
ifrs-full	MastheadsAndPublishing-Titles	X instant, debit	label	Mastheads and publishing titles	Example: IAS 38.119 b
			documentation	The amount of intangible assets representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MastheadsAndPublishing-TitlesMember	member	label	Mastheads and publishing titles [member]	Example: IAS 38.119 b
			documentation	This member stands for a class of intangible assets representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill]	
ifrs-full	MaterialIncomeAndExpenseAbstract		label	Material income and expense [abstract]	
ifrs-full	MaterialReconcilingItemsMember	member	label	Material reconciling items [member]	Disclosure: IFRS 8.28
			documentation	This member stands for material adjustments used to reconcile items in the entity's financial statements.	
ifrs-full	MatrixPricingMember	member	label	Matrix pricing [member]	Example: IFRS 13.B7
			documentation	This member stands for a specific mathematical valuation technique that is consistent with the market approach that is used principally to value some types of financial instruments, such as debt instruments, without relying exclusively on quoted prices for the specific securities, but rather relying on the securities' relationship to other benchmark quoted securities. [Refer: Market approach [member]; Financial instruments, class [member]]	
ifrs-full	MatureBiologicalAssetsMember	member	label	Mature biological assets [member]	Example: IAS 41.43
			documentation	This member stands for mature biological assets. Mature biological assets are those that have attained harvestable specifications (for consumable biological assets) or are able to sustain regular harvests (for bearer biological assets). [Refer: Biological assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MaturityAnalysisForDerivativeFinancialLiabilities	text block	label	Disclosure of maturity analysis for derivative financial liabilities [text block]	Disclosure: IFRS 7.39 b
			documentation	The disclosure of a maturity analysis for derivative financial liabilities, including the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows. [Refer: Derivative financial liabilities]	
ifrs-full	MaturityAnalysisForNon-derivativeFinancialLiabilities	text block	label	Disclosure of maturity analysis for non-derivative financial liabilities [text block]	Disclosure: IFRS 7.39 a
			documentation	The disclosure of a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities. [Refer: Derivative financial liabilities]	
ifrs-full	MaturityAxis	axis	label	Maturity [axis]	Disclosure: IAS 1.61, Example: IAS 19.147 c, Disclosure: IFRS 15.120 b (i), Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.109, Disclosure: Effective 2023-01-01 IFRS 17.109 A, Disclosure: Effective 2023-01-01 IFRS 17.120, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Disclosure: IFRS 7.23B a, Disclosure: IFRS 7.42E e, Example: IFRS 7.B11
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MaximumExposureTo-CreditRisk	X instant	label	Maximum exposure to credit risk	Disclosure: IFRS 7.35K a, Disclosure: Expiry date 2023-01-01 IFRS 7.36 a
			documentation	The amount that best represents the maximum exposure to credit risk without taking into account any collateral held or other credit enhancements (for example, netting agreements that do not qualify for offset in accordance with IAS 32). [Refer: Credit risk [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MaximumExposureTo-CreditRiskFinancialInstrumentsToWhichImpairmentRequirementsInIFRS9AreNotApplied	X instant	label	Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied	Disclosure: IFRS 7.36 a
			documentation	The amount that best represents the maximum exposure to credit risk in relation to financial instruments to which impairment requirements in IFRS 9 are not applied. [Refer: Maximum exposure to credit risk]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MaximumExposureTo-CreditRiskOfFinancialAssets	X instant	label	Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	Disclosure: IFRS 7.9 a
			documentation	The maximum exposure to the credit risk of financial assets designated as measured at fair value through profit or loss. [Refer: Credit risk [member]; Maximum exposure to credit risk]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MaximumExposureTo-CreditRiskOfLoansOrReceivables	X instant	label	Maximum exposure to credit risk of loans or receivables	Disclosure: Expiry date 2023-01-01 IFRS 7.9 a
			documentation	The maximum exposure to the credit risk of loans or receivables. [Refer: Loans and receivables; Credit risk [member]; Maximum exposure to credit risk]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MaximumExposureTo-CreditRiskThatArisesFrom-ContractsWithinScopeOfIFRS17	X instant	label	Maximum exposure to credit risk that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.131 a
			documentation	The amount that best represents the maximum exposure at the end of the reporting period to credit risk that arises from contracts within the scope of IFRS 17. [Refer: Credit risk [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MaximumExposureToLoss-FromContinuingInvolvement	X instant	label	Maximum exposure to loss from continuing involvement	Disclosure: IFRS 7.42E c
			documentation	The amount that best represents the entity's maximum exposure to loss from its continuing involvement in derecognised financial assets.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MaximumExposureToLoss-FromInterestsInStructuredEntities	X instant	label	Maximum exposure to loss from interests in structured entities	Disclosure: IFRS 12.29 c
			documentation	The amount that best represents the entity's maximum exposure to loss from its interests in structured entities. [Refer: Unconsolidated structured entities [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MaximumLimitOfLossesOf-StructuredEntitiesWhichEntityIsRequiredToAbsorbBeforeOtherParties	X instant, credit	label	Maximum limit of losses of structured entities which entity is required to absorb before other parties	Example: IFRS 12.B26 d
			documentation	The maximum limit of losses of structured entities that the entity is required to absorb before other parties. [Refer: Unconsolidated structured entities [member]]	
ifrs-full	MeasurementAxis	axis	label	Measurement [axis]	Disclosure: IAS 40.32 A, Disclosure: IAS 41.50, Disclosure: IFRS 13.93 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	MeasurementBasesProperty-PlantAndEquipment	text	label	Measurement bases, property, plant and equipment	Disclosure: IAS 16.73 a
			documentation	The measurement bases used for determining the gross carrying amount for a class of property, plant and equipment. [Refer: Gross carrying amount [member]; Property, plant and equipment]	
ifrs-full	MeasurementPeriodAdjustmentsRecognisedForParticularAssetsLiabilitiesNon-controllingInterestsOrItemsOfConsideration	X duration	label	Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	Disclosure: IFRS 3.B67 a (iii)
			documentation	The amount of measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration if the initial accounting for a business combination is incomplete. The measurement period is the period after the acquisition date during which the acquirer may adjust the provisional amounts recognised for a business combination. [Refer: Non-controlling interests; Business combinations [member]]	
ifrs-full	MediaProductionExpense	X duration, debit	label	Media production expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from media production.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	Merchandise	X instant, debit	label	Current merchandise	Example: IAS 1.78 c, Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of goods acquired for resale. [Refer: Inventories]	
ifrs-full	MergerReserve	X instant, credit	label	Merger reserve	Common practice: IAS 1.55
			documentation	A component of equity that may result in relation to a business combination outside the scope of IFRS 3.	
ifrs-full	MergerReserveMember	member	label	Merger reserve [member]	Common practice: IAS 1.108
			documentation	This member stands for a component of equity that may result in relation to a business combination outside the scope of IFRS 3.	
ifrs-full	MethodOfAssessmentOfExpectedCreditLossesAxis	axis	label	Method of assessment of expected credit losses [axis]	Example: IFRS 7.35H, Example: IFRS 7.35I, Example: IFRS 7.IG20B
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	MethodOfAssessmentOfExpectedCreditLossesMember	member [default]	label	Method of assessment of expected credit losses [member]	Example: IFRS 7.35H, Example: IFRS 7.35I, Example: IFRS 7.IG20B
			documentation	This member stands for all methods of assessment of expected credit losses. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the 'Method of assessment of expected credit losses' axis if no other member is used.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MethodOfDeterminingFair-ValueOfInstrumentsOrInterests	text	label	Description of method of measuring fair value of instruments or interests	Disclosure: IFRS 3.B64 f (iv)
			documentation	The description of the method of measuring the fair value of equity interests of the acquirer transferred as consideration in a business combination. [Refer: Business combinations [member]]	
ifrs-full	MethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	text	label	Description of methods and assumptions used in preparing sensitivity analysis	Disclosure: IFRS 7.40 b
			documentation	The description of methods and assumptions used when preparing a sensitivity analysis for types of market risk to which the entity is exposed. [Refer: Market risk [member]]	
ifrs-full	MethodsOfGenerationAxis	axis	label	Methods of generation [axis]	Disclosure: IAS 38.118
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	MethodsOfGeneration-Member	member [default]	label	Methods of generation [member]	Disclosure: IAS 38.118
			documentation	This member stands for all methods of generation. It also represents the standard value for the ‘Methods of generation’ axis if no other member is used.	
ifrs-full	MethodsOfTranslationUsed-ToDetermineSupplementaryInformation	text	label	Description of methods of translation used to determine supplementary information	Disclosure: IAS 21.57 c
			documentation	The description of the method of translation used to determine the entity’s supplementary information when the entity displays the information in a currency that is different from either its functional currency or its presentation currency.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MethodsToDetermineAmountOfChangesInFairValueOfFinancialAssetsAndFinancialLiabilitiesAttributableToChangesInCreditRisk	text	label	Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	Disclosure: IFRS 7.11 a
			documentation	The description of the methods used to determine the amount of changes in the fair value of financial assets and financial liabilities attributable to changes in credit risk, including an explanation of why the method is appropriate. [Refer: Credit risk [member]; Financial assets; Financial liabilities]	
ifrs-full	MethodsUsedInPreparingSensitivityAnalysisReflectingInterdependenciesBetweenRiskVariables	text	label	Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	Disclosure: IFRS 7.41 a
			documentation	The description of method, parameters and assumptions used in preparing a sensitivity analysis, such as value-at-risk, that reflects interdependencies between risk variables (for example, interest rates and exchange rates) and is used to manage financial risks.	
ifrs-full	MethodsUsedToMeasureContractsWithinScopeOfIFRS17Axis	axis	label	Methods used to measure contracts within scope of IFRS 17 [axis]	Disclosure: Effective 2023-01-01 IFRS 17.117 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	MethodsUsedToMeasureContractsWithinScopeOfIFRS17Member	member [default]	label	Methods used to measure contracts within scope of IFRS 17 [member]	Disclosure: Effective 2023-01-01 IFRS 17.117 a
			documentation	This member stands for the methods used to measure contracts within the scope of IFRS 17. It also represents the standard value for the 'Methods used to measure contracts within scope of IFRS 17' axis if no other member is used.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MethodsUsedTo-MeasureRisk	text	label	Methods used to measure risk	Disclosure: IFRS 7.33 b
			documentation	The description of the methods used to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	MethodUsedToAccountFor-InvestmentsInAssociates	text	label	Method used to account for investments in associates	Disclosure: IAS 27.16 c, Disclosure: IAS 27.17 c
			documentation	The description of the method used to account for investments in associates. [Refer: Associates [member]]	
ifrs-full	MethodUsedToAccountFor-InvestmentsInJointVentures	text	label	Method used to account for investments in joint ventures	Disclosure: IAS 27.16 c, Disclosure: IAS 27.17 c
			documentation	The description of the method used to account for investments in joint ventures. [Refer: Joint ventures [member]]	
ifrs-full	MethodUsedToAccountFor-InvestmentsInSubsidiaries	text	label	Method used to account for investments in subsidiaries	Disclosure: IAS 27.16 c, Disclosure: IAS 27.17 c
			documentation	The description of the method used to account for investments in subsidiaries. [Refer: Subsidiaries [member]]	
ifrs-full	MethodUsedToDetermine-SettlementAmountForPre-existingRelationshipFor-TransactionRecognisedSeparatelyFromAcquisitionOf-AssetsAndAssumptionOfLiabilitiesInBusinessCombination	text	label	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	Disclosure: IFRS 3.B64 1 (iv)
			documentation	The description of the method used to determine the settlement amount for pre-existing relationships for transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MiningAssets	X instant, debit	label	Mining assets	Common practice: IAS 16.37
			documentation	The amount of assets related to mining activities of the entity.	
ifrs-full	MiningAssetsMember	member	label	Mining assets [member]	Common practice: IAS 16.37
			documentation	This member stands for mining assets. [Refer: Mining assets]	
ifrs-full	MiningPropertyMember	member	label	Mining property [member]	Common practice: IAS 16.37
			documentation	This member stands for property related to mining activities.	
ifrs-full	MiningRightsMember	member	label	Mining rights [member]	Common practice: IAS 38.119
			documentation	This member stands for rights related to mining activities.	
ifrs-full	MiscellaneousAssets-Abstract		label	Miscellaneous assets [abstract]	
ifrs-full	MiscellaneousComponent-sOfEquityAbstract		label	Miscellaneous components of equity [abstract]	
ifrs-full	MiscellaneousCurrent-AssetsAbstract		label	Miscellaneous current assets [abstract]	
ifrs-full	MiscellaneousCurrentLiabil-itiesAbstract		label	Miscellaneous current liabilities [abstract]	
ifrs-full	MiscellaneousEquityAb-stract		label	Miscellaneous equity [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MiscellaneousLiabilities-Abstract		label	Miscellaneous liabilities [abstract]	
ifrs-full	MiscellaneousNoncurrent-AssetsAbstract		label	Miscellaneous non-current assets [abstract]	
ifrs-full	MiscellaneousNoncurrent-LiabilitiesAbstract		label	Miscellaneous non-current liabilities [abstract]	
ifrs-full	MiscellaneousOtherComprehensiveIncomeAbstract		label	Miscellaneous other comprehensive income [abstract]	
ifrs-full	MiscellaneousOtherOperatingExpense	X duration, debit	label	Miscellaneous other operating expense	Common practice: IAS 1.112 c
			documentation	The amount of miscellaneous other operating expenses. [Refer: Other operating income (expense)]	
ifrs-full	MiscellaneousOtherOperatingIncome	X duration, credit	label	Miscellaneous other operating income	Common practice: IAS 1.112 c
			documentation	The amount of miscellaneous other operating income. [Refer: Other operating income (expense)]	
ifrs-full	MiscellaneousOther-Provisions	X instant, credit	label	Miscellaneous other provisions	Common practice: IAS 1.78 d
			documentation	The amount of miscellaneous other provisions. [Refer: Other provisions]	
			totalLabel	Total miscellaneous other provisions	
ifrs-full	MiscellaneousOtherProvisionsAbstract		label	Miscellaneous other provisions [abstract]	
ifrs-full	MiscellaneousOtherProvisionsMember	member	label	Miscellaneous other provisions [member]	Disclosure: IAS 37.84
			documentation	This member stands for miscellaneous other provisions. [Refer: Other provisions [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MiscellaneousOtherReservesMember	member	label	Miscellaneous other reserves [member]	Common practice: IAS 1.108
			documentation	This member stands for a component of equity representing miscellaneous reserves that the entity does not separately disclose in the same statement or note. [Refer: Other reserves [member]]	
ifrs-full	MiscellaneousTimeBandsAbstract		label	Miscellaneous time bands [abstract]	
ifrs-full	ModelUsedToMeasureInvestmentProperty	text	label	Explanation of whether entity applied fair value model or cost model to measure investment property	Disclosure: IAS 40.75 a
			documentation	The explanation of whether the entity applied the fair value model or the cost model to measure investment property. [Refer: Fair value model [member]; At cost [member]; Investment property]	
ifrs-full	MortgagesMember	member	label	Mortgages [member]	Example: IFRS 7.6, Example: IFRS 7.IG20B, Example: IFRS 7.IG40B
			documentation	This member stands for a class of financial assets that represents loans to finance the purchase of assets where the asset acts as collateral to secure the loan.	
ifrs-full	MotorVehicles	X instant, debit	label	Motor vehicles	Example: IAS 16.37 f
			documentation	The amount of property, plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]	
ifrs-full	MotorVehiclesMember	member	label	Motor vehicles [member]	Example: IAS 16.37 f
			documentation	This member stands for a class of property, plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	MultiemployerDefined-BenefitPlansMember	member	label	Multi-employer defined benefit plans [member]	Disclosure: IAS 19.33 b, Disclosure: IAS 19.34 b
			documentation	This member stands for defined benefit plans (other than state plans) that: (a) pool the assets contributed by various entities that are not under common control; and (b) use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees. [Refer: Defined benefit plans [member]]	
ifrs-full	MultiperiodExcessEarningsMethodMember	member	label	Multi-period excess earnings method [member]	Example: IFRS 13.B11 c
			documentation	This member stands for a specific valuation technique consistent with the income approach that involves analysing the excess earnings over periods of time, and is used to measure the fair value of some intangible assets. [Refer: Income approach [member]]	
ifrs-full	NameOfAcquiree	text	label	Name of acquiree	Disclosure: IFRS 3.B64 a
			documentation	The name of the business or businesses that the acquirer obtains control of in a business combination. [Refer: Business combinations [member]]	
ifrs-full	NameOfAssociate	text	label	Name of associate	Disclosure: IAS 27.16 b (i), Disclosure: IAS 27.17 b (i), Disclosure: IFRS 12.21 a (i)
			documentation	The name of an associate. [Refer: Associates [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NameOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProduced-ForPublicUse	text	label	Name of entity whose consolidated financial statements have been produced for public use	Disclosure: IAS 27.16 a
			documentation	The name of the entity's ultimate or any intermediate parent whose consolidated financial statements that comply with IFRSs have been produced for public use. [Refer: Consolidated [member]; IFRSs [member]]	
ifrs-full	NameOfGovernmentAnd-NatureOfRelationshipWith-Government	text	label	Name of government and nature of relationship with government	Disclosure: IAS 24.26 a
			documentation	The name of the government and the nature of its relationship with the reporting entity (ie control, joint control or significant influence). [Refer: Government [member]]	
ifrs-full	NameOfJointOperation	text	label	Name of joint operation	Disclosure: IFRS 12.21 a (i)
			documentation	The name of a joint operation. [Refer: Joint operations [member]]	
ifrs-full	NameOfJointVenture	text	label	Name of joint venture	Disclosure: IAS 27.16 b (i), Disclosure: IAS 27.17 b (i), Disclosure: IFRS 12.21 a (i)
			documentation	The name of a joint venture. [Refer: Joint ventures [member]]	
ifrs-full	NameOfMostSeniorParentEntityProducingPubliclyAvailableFinancialStatements	text	label	Name of most senior parent entity producing publicly available financial statements	Disclosure: IAS 24.13
			documentation	The name of most senior parent entity producing publicly available financial statements.	
ifrs-full	NameOfParentEntity	text	label	Name of parent entity	Disclosure: IAS 1.138 c, Disclosure: IAS 24.13
			documentation	The name of the entity's parent. [Refer: Parent [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NameOfReportingEntityOrOtherMeansOfIdentification	text	label	Name of reporting entity or other means of identification	Disclosure: IAS 1.51 a
			documentation	The name of the reporting entity or other means of identification.	
ifrs-full	NameOfSubsidiary	text	label	Name of subsidiary	Disclosure: IAS 27.16 b (i), Disclosure: IAS 27.17 b (i), Disclosure: IFRS 12.12 a, Disclosure: IFRS 12.19B a
			documentation	The name of a subsidiary. [Refer: Subsidiaries [member]]	
ifrs-full	NameOfUltimateParentOfGroup	text	label	Name of ultimate parent of group	Disclosure: IAS 1.138 c, Disclosure: IAS 24.13
			documentation	The name of the ultimate controlling party of the group.	
ifrs-full	NamesOfEmployersAndEmployeeGroupsCovered	text	label	Names of employers and employee groups covered	Disclosure: IAS 26.36 a
			documentation	The names of employers and employee groups covered in retirement benefit plans.	
ifrs-full	NatureOfFinancialAssetsTransferredDuringPeriod-WhichDoNotQualifyForDerecognition	text	label	Description of nature of transferred financial assets that are not derecognised in their entirety	Disclosure: IFRS 7.42D a
			documentation	The description of the nature of transferred financial assets that are not derecognised in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NatureOfRisksAndRewardsOfOwnershipToWhichEntityRemainsExposed	text	label	Description of nature of risks and rewards of ownership to which entity is exposed	Disclosure: IFRS 7.42D b
			documentation	The description of the nature of the risks and rewards of ownership of transferred financial assets that are not derecognised in their entirety to which the entity is exposed. [Refer: Financial assets]	
ifrs-full	NetAmountArisingFromInsuranceContractsMember	member [default]	label	Net amount arising from insurance contracts [member]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	This member stands for the net amount arising from insurance contracts. It also represents the standard value for the 'Amounts arising from insurance contracts' axis if no other member is used. [Refer: Types of insurance contracts [member]]	
ifrs-full	NetAmountsForPayfloating-ReceivefixedInterestRateSwapsForWhichNetCashFlowsAreExchanged	X instant, credit	label	Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	Example: IFRS 7.B11D c
			documentation	The amount of contractual undiscounted cash flows in relation to net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged. [Refer: Swap contract [member]]	
ifrs-full	NetAssetsLiabilities	X instant, debit	label	Assets (liabilities)	Common practice: IAS 1.112 c, Example: IFRS 1.IG63
			documentation	The amount of assets less the amount of liabilities.	
			netLabel	Net assets (liabilities)	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NetAssetsLiabilitiesAbstract		label	Net assets (liabilities) [abstract]	
ifrs-full	NetAssetValueMember	member	label	Net asset value [member]	Example: IFRS 13.93 d, Example: IFRS 13.IE63
			documentation	This member stands for a valuation technique that compares the value of assets and liabilities.	
ifrs-full	NetCurrentAssetsLiabilities-Abstract		label	Net current assets (liabilities) [abstract]	
ifrs-full	NetDebt	X instant, credit	label	Net debt	Common practice: IAS 1.112 c
			documentation	The amount of net debt of the entity.	
ifrs-full	NetDeferredTaxAssets	X instant, debit	label	Net deferred tax assets	Common practice: IAS 12.81 g (i)
			documentation	The amount of deferred tax assets net of deferred tax liabilities, when the absolute amount of deferred tax assets is greater than the absolute amount of deferred tax liabilities. [Refer: Deferred tax assets; Deferred tax liabilities]	
ifrs-full	NetDeferredTaxAssets-AndLiabilitiesAbstract		label	Net deferred tax assets and liabilities [abstract]	
ifrs-full	NetDeferredTaxLiabilities	X instant, credit	label	Net deferred tax liabilities	Common practice: IAS 12.81 g (i)
			documentation	The amount of deferred tax liabilities net of deferred tax assets, when the absolute amount of deferred tax liabilities is greater than the absolute amount of deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NetDefinedBenefitLiabilityAssetAxis	axis	label	Net defined benefit liability (asset) [axis]	Disclosure: IAS 19.140 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	NetDefinedBenefitLiabilityAssetMember	member [default]	label	Net defined benefit liability (asset) [member]	Disclosure: IAS 19.140 a
			documentation	This member stands for the net defined benefit liability (asset). It also represents the standard value for the 'Net defined benefit liability (asset)' axis if no other member is used. [Refer: Net defined benefit liability (asset)]	
ifrs-full	NetEarnedPremium	X duration, credit	label	Net earned premium	Common practice: Expiry date 2023-01-01 IAS 1.85
			documentation	The amount of premiums earned on insurance contracts net of reinsurance premiums. [Refer: Types of insurance contracts [member]]	
ifrs-full	NetFinancialAssetsSubject-ToOffsettingEnforceable-MasterNettingArrangementsOrSimilarAgreements	X instant, debit	label	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	Disclosure: IFRS 7.13C e
			documentation	The amount remaining after deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off against financial assets, from the net amount of financial assets subject to offsetting or subject to an enforceable master netting arrangement or similar agreement presented in the statement of financial position.	
			netLabel	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements-Abstract		label	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	
ifrs-full	NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsInStatementOfFinancialPosition	X instant, debit	label	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	Disclosure: IFRS 7.13C c
			documentation	The net amount of financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement, presented in the statement of financial position. [Refer: Financial assets]	
			netLabel	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	
ifrs-full	NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsInStatementOfFinancialPositionAbstract		label	Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]	
ifrs-full	NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements	X instant, credit	label	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	Disclosure: IFRS 7.13C e
			documentation	The amount remaining after deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off against financial liabilities, from the net amount of financial liabilities subject to offsetting or subject to an enforceable master netting arrangement or similar agreement presented in the statement of financial position.	
			netLabel	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements-Abstract		label	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	
ifrs-full	NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsInStatementOfFinancialPosition	X instant, credit	label	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	Disclosure: IFRS 7.13C c
			documentation	The net amount of financial liabilities that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement, presented in the statement of financial position. [Refer: Financial liabilities]	
			netLabel	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	
ifrs-full	NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsInStatementOfFinancialPositionAbstract		label	Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]	
ifrs-full	NetForeignExchangeGain	X duration, credit	label	Net foreign exchange gain	Common practice: IAS 1.35, Common practice: IAS 21.52 a
			documentation	The net gain arising from exchange differences recognised in profit or loss, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Foreign exchange gain (loss)]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			commentaryGuidance	Only use this line item when net exchange gains (losses) are included in different line items in the statement of profit or loss depending on whether the amount reported for the period represents a net gain or a net loss. For example, Entity X states in its 20X1 financial statements that finance income includes a net exchange gain of CU 100 in the year 20X1 (20X0 nil) and that finance expenses include a net exchange loss of nil in 20X1 (CU 70 in 20X0). In other cases, use the line item ‘Foreign exchange gain (loss)’ instead to tag net foreign exchange gains.	
ifrs-full	NetForeignExchangeLoss	X duration, debit	label	Net foreign exchange loss	Common practice: IAS 1.35, Common practice: IAS 21.52 a
			documentation	The net loss arising from exchange differences recognised in profit or loss, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Foreign exchange gain (loss)]	
			commentaryGuidance	Only use this line item when net exchange gains (losses) are included in different line items in the statement of profit or loss depending on whether the amount reported for the period represents a net gain or a net loss. For example, Entity X states in its 20X1 financial statements that finance income includes a net exchange gain of CU 100 in the year 20X1 (20X0 nil) and that finance expenses include a net exchange loss of nil in 20X1 (CU 70 in 20X0). In other cases, use the line item ‘Foreign exchange gain (loss)’ instead to tag net foreign exchange losses.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NetInvestmentInFinanceLease	X instant, debit	label	Net investment in finance lease	Disclosure: IFRS 16.94
			documentation	The gross investment in the finance lease discounted at the interest rate implicit in the lease. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Gross investment in the finance lease is the sum of: (a) the lease payments receivable by a lessor under a finance lease; and (b) any unguaranteed residual value accruing to the lessor. Interest rate implicit in the lease is the rate of interest that causes the present value of (a) the lease payments and (b) the unguaranteed residual value to equal to the sum of (i) the fair value of the underlying asset and (ii) the initial direct costs of the lessor.	
			totalLabel	Net investment in finance lease	
ifrs-full	NetLiabilitiesOrAssetsForRemainingCoverageExcludingLossComponentMember	member	label	Net liabilities or assets for remaining coverage excluding loss component [member]	Disclosure: Effective 2023-01-01 IFRS 17.100 a
			documentation	This member stands for the net liabilities or assets for the remaining coverage component, excluding any loss component. A liability for remaining coverage is an entity's obligation to: (a) investigate and pay valid claims under existing insurance contracts for insured events that have not yet occurred (ie the obligation that relates to the unexpired portion of the insurance coverage); and (b) pay amounts under existing insurance contracts that are not included in (a) and that relate to: (i) insurance contract services not yet provided (ie the obligations that relate to future provision of insurance contract services); or (ii) any investment components or other amounts that are not related to the provision of insurance contract services and that have not been transferred to the liability for incurred claims. [Refer: Insurance contracts [member]; Loss component [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NetMovementInDeferredTaxArisingFromRegulatoryDeferralAccountBalances-RelatedToProfitOrLoss	X duration, credit	label	Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	Disclosure: IFRS 14.24, Disclosure: IFRS 14.B12 b
			documentation	The amount of the net movement in deferred tax arising from regulatory deferral account balances related to profit or loss. [Refer: Deferred tax asset associated with regulatory deferral account balances; Deferred tax liability associated with regulatory deferral account balances; Profit (loss)]	
ifrs-full	NetMovementInOtherRegulatoryDeferralAccountBalancesRelatedToProfitOrLoss	X duration, credit	label	Net movement in other regulatory deferral account balances related to profit or loss	Common practice: IFRS 14.25, Common practice: IFRS 14.IE5
			documentation	The amount of the net movement in regulatory deferral account balances related to profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Net movement in regulatory deferral account balances related to profit or loss]	
ifrs-full	NetMovementInRegulatoryDeferralAccountBalances-RelatedToOtherComprehensiveIncomeAbstract		label	Net movement in regulatory deferral account balances related to other comprehensive income [abstract]	
ifrs-full	NetMovementInRegulatoryDeferralAccountBalances-RelatedToProfitOrLoss	X duration, credit	label	Net movement in regulatory deferral account balances related to profit or loss	Disclosure: IFRS 14.23, Disclosure: IFRS 14.35
			documentation	The amount of the net movement in regulatory deferral account balances related to profit or loss. [Refer: Regulatory deferral account balances [member]; Profit (loss)]	
			totalLabel	Total net movement in regulatory deferral account balances related to profit or loss	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NetMovementInRegulatoryDeferralAccountBalances-RelatedToProfitOrLoss-Abstract		label	Net movement in regulatory deferral account balances related to profit or loss [abstract]	
ifrs-full	NetMovementInRegulatoryDeferralAccountBalances-RelatedToProfitOrLossAnd-NetMovementInRelatedDeferredTax	X duration, credit	label	Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	Disclosure: IFRS 14.24, Disclosure: IFRS 14.B12 a
			documentation	The amount of the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss]	
			totalLabel	Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	
ifrs-full	NetMovementInRegulatoryDeferralAccountBalances-RelatedToProfitOrLossAnd-NetMovementInRelatedDeferredTaxAbstract		label	Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax [abstract]	
ifrs-full	NetMovementInRegulatoryDeferralAccountBalances-RelatedToProfitOrLossAttributableToNoncontrollingInterests	X duration, credit	label	Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	Disclosure: IFRS 14.B25
			documentation	The amount of the net movement in regulatory deferral account balances related to profit or loss that is attributable to non-controlling interests. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Non-controlling interests]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NetMovementInRegulatoryDeferralAccountBalances-RelatedToProfitOrLossDirectlyAssociatedWithDiscontinuedOperation	X duration, credit	label	Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation	Disclosure: IFRS 14.25
			documentation	The amount of the net movement in regulatory deferral account balances related to profit or loss that are directly associated with a discontinued operation. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Discontinued operations [member]]	
ifrs-full	NetworkInfrastructure-Member	member	label	Network infrastructure [member]	Common practice: IAS 16.37
			documentation	This member stands for a class of property, plant and equipment representing network infrastructure. [Refer: Property, plant and equipment]	
ifrs-full	NewIFRSsAxis	axis	label	New IFRSs [axis]	Disclosure: IAS 8.30 b
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	NewIFRSsMember	member [default]	label	New IFRSs [member]	Disclosure: IAS 8.30 b
			documentation	This member stands for IFRSs that have been issued but are not yet effective. It also represents the standard value for the 'New IFRSs' axis if no other member is used. [Refer: IFRSs [member]]	
ifrs-full	NewLiabilitiesContingent-LiabilitiesRecognisedIn-BusinessCombination	X duration, credit	label	New liabilities, contingent liabilities recognised in business combination	Common practice: IFRS 3.B67 c
			documentation	The amount recognised for new contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NewProvisionsOther-Provisions	X duration, credit	label	New provisions, other provisions	Common practice: IAS 37.84 b
			documentation	The amount recognised for new other provisions. [Refer: Other provisions]	
ifrs-full	NineYearsBeforeReportingYearMember	member	label	Nine years before reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for a year that ended nine years before the end of the reporting year.	
ifrs-full	NominalAmountOfHedgingInstrument	X.XX instant	label	Nominal amount of hedging instrument	Disclosure: IFRS 7.23B a, Disclosure: IFRS 7.24 A d
			documentation	The nominal amount of a hedging instrument. [Refer: Hedging instruments [member]]	
ifrs-full	NominalAmountOfHedgingInstrumentsInHedgingRelationshipsToWhichAmendmentsForInterestRateBenchmarkReformAreApplied	X instant	label	Nominal amount of hedging instruments in hedging relationships to which amendments for interest rate benchmark reform are applied	Disclosure: IFRS 7.24H e
			documentation	The nominal amount of the hedging instruments in hedging relationships to which the entity is applying the exceptions in the scope of the amendments for interest rate benchmark reform. [Refer: Nominal amount of hedging instrument]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element.	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NominalOrPrincipalAmountOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativesUsedToManageCreditRisk	X instant	label	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	Disclosure: IFRS 7.24G c
			documentation	The nominal or principal amount of a financial instrument on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NonadjustingEventsAfter-ReportingPeriodAxis	axis	label	Non-adjusting events after reporting period [axis]	Disclosure: IAS 10.21
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	NonadjustingEventsMember	member [default]	label	Non-adjusting events after reporting period [member]	Disclosure: IAS 10.21
			documentation	This member stands for events that occur between the end of the reporting period and the date when the financial statements are authorised for issue and are indicative of conditions that arose after the reporting period. It also represents the standard value for the 'Non-adjusting events after reporting period' axis if no other member is used.	
ifrs-full	NoncashAssetsDeclaredFor-DistributionToOwnersBeforeFinancialStatements-AuthorisedForIssue	X instant, debit	label	Non-cash assets declared for distribution to owners before financial statements authorised for issue	Disclosure: IFRIC 17.17 b
			documentation	The amount of non-cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue.	
ifrs-full	NoncashAssetsDeclaredFor-DistributionToOwnersBeforeFinancialStatements-AuthorisedForIssueAt-FairValue	X instant, debit	label	Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	Disclosure: IFRIC 17.17 c
			documentation	The fair value of non-cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue. [Refer: At fair value [member]; Non-cash assets declared for distribution to owners before financial statements authorised for issue]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncashAssetsPledgedAs-CollateralForWhichTransfereeHasRightByContractOrCustomToSellOrRepledge-Collateral	X instant, debit	label	Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	Disclosure: Expiry date 2023-01-01 IAS 39.37 a, Disclosure: IFRS 9.3.2.23 a
			documentation	The amount of non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.	
ifrs-full	NoncontrollingInterestInAcquireeRecognisedAtAcquisitionDate	X instant, credit	label	Non-controlling interest in acquiree recognised at acquisition date	Disclosure: IFRS 3.B64 o (i)
			documentation	The amount of non-controlling interest in the acquiree recognised at the acquisition date for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: Business combinations [member]]	
ifrs-full	NoncontrollingInterests	X instant, credit	label	Non-controlling interests	Disclosure: IAS 1.54 q, Disclosure: IFRS 10.22, Disclosure: IFRS 12.12 f
			documentation	The amount of equity in a subsidiary not attributable, directly or indirectly, to a parent. [Refer: Subsidiaries [member]]	
ifrs-full	NoncontrollingInterestsMember	member	label	Non-controlling interests [member]	Disclosure: IAS 1.106
			documentation	This member stands for equity in a subsidiary not attributable, directly or indirectly, to the parent.	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentAccrualsAnd-NoncurrentDeferredIncome-IncludingNoncurrentContractLiabilities	X instant, credit	label	Non-current accruals and non-current deferred income including non-current contract liabilities	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of non-current accruals and non-current deferred income including non-current contract liabilities. [Refer: Accruals; Deferred income including contract liabilities]	
			totalLabel	Total non-current accruals and non-current deferred income including non-current contract liabilities	
ifrs-full	NoncurrentAccrualsAnd-NoncurrentDeferredIncome-IncludingNoncurrentContractLiabilitiesAbstract		label	Non-current accruals and non-current deferred income including non-current contract liabilities [abstract]	
ifrs-full	NoncurrentAccruedIncome-IncludingNoncurrentContractAssets	X instant, debit	label	Non-current accrued income including non-current contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of non-current accrued income including non-current contract assets. [Refer: Accrued income including contract assets]	
			totalLabel	Total non-current accrued income including non-current contract assets	
ifrs-full	NoncurrentAccruedIncome-IncludingNoncurrentContractAssetsAbstract		label	Non-current accrued income including non-current contract assets [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentAccruedIncome-OtherThanNoncurrentContractAssets	X instant, debit	label	Non-current accrued income other than non-current contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of non-current accrued income other than non-current contract assets. [Refer: Accrued income other than contract assets]	
ifrs-full	NoncurrentAdvances	X instant, credit	label	Non-current advances received, representing non-current contract liabilities for performance obligations satisfied at point in time	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of non-current advances received representing non-current contract liabilities for performance obligations satisfied at a point in time. [Refer: Advances received, representing contract liabilities for performance obligations satisfied at point in time]	
ifrs-full	NoncurrentAssets	X instant, debit	label	Non-current assets	Disclosure: IAS 1.66, Example: IFRS 12.B10 b, Disclosure: IFRS 12.B12 b (ii)
			documentation	The amount of assets that do not meet the definition of current assets. [Refer: Current assets]	
			totalLabel	Total non-current assets	
ifrs-full	NoncurrentAssetsAbstract		label	Non-current assets [abstract]	
ifrs-full	NoncurrentAssetsHeldForSaleMember	member	label	Non-current assets held for sale [member]	Example: IFRS 13.94, Example: IFRS 13.IE60, Common practice: IFRS 5.38
			documentation	This member stands for non-current assets that are available for immediate sale in their present condition, subject only to terms that are usual and customary for sales of such assets, and for which sale is highly probable. [Refer: Non-current assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeld-ForDistributionToOwners	X instant, debit	label	Non-current assets or disposal groups classified as held for distribution to owners	Disclosure: IFRS 5.38, Disclosure: IFRS 5.5 A
			documentation	The amount of non-current assets or disposal groups classified as held for distribution to owners. [Refer: Non-current assets]	
ifrs-full	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeld-ForSale	X instant, debit	label	Non-current assets or disposal groups classified as held for sale	Disclosure: IFRS 5.38
			documentation	The amount of non-current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as held for sale [member]]	
ifrs-full	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeld-ForSaleMember	member	label	Non-current assets or disposal groups classified as held for sale [member]	Common practice: IAS 36.127
			documentation	This member stands for non-current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Non-current assets held for sale [member]]	
ifrs-full	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeld-ForSaleOrAsHeldForDistributionToOwners	X instant, debit	label	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	Disclosure: IAS 1.54 j
			documentation	The amount of non-current assets or disposal groups classified as held for sale or as held for distribution to owners. [Refer: Non-current assets or disposal groups classified as held for distribution to owners; Non-current assets or disposal groups classified as held for sale]	
			totalLabel	Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwnersAbstract		label	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]	
ifrs-full	NoncurrentAssetsOtherThanFinancialInstruments-DeferredTaxAssetsPostemploymentBenefitAssetsAndRightsArisingUnderInsuranceContracts	X instant, debit	label	Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	Disclosure: IFRS 8.33 b
			documentation	The amount of non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts. [Refer: Deferred tax assets; Financial instruments, class [member]; Non-current assets; Types of insurance contracts [member]]	
ifrs-full	NoncurrentAssetsRecognisedAsOfAcquisitionDate	X instant, debit	label	Non-current assets recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for non-current assets acquired in a business combination. [Refer: Non-current assets; Business combinations [member]]	
ifrs-full	NoncurrentBiologicalAssets	X instant, debit	label	Non-current biological assets	Disclosure: IAS 1.54 f
			documentation	The amount of non-current biological assets. [Refer: Biological assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentBiologicalAssetsMember	member	label	Non-current biological assets [member]	Common practice: IAS 41.50
			documentation	This member stands for non-current biological assets. [Refer: Biological assets]	
ifrs-full	NoncurrentContractAssets	X instant, debit	label	Non-current contract assets	Disclosure: IFRS 15.105
			documentation	The amount of non-current contract assets. [Refer: Contract assets]	
ifrs-full	NoncurrentContractLiabilities	X instant, credit	label	Non-current contract liabilities	Disclosure: IFRS 15.105
			documentation	The amount of non-current contract liabilities. [Refer: Contract liabilities]	
			totalLabel	Total non-current contract liabilities	
ifrs-full	NoncurrentContractLiabilitiesAbstract		label	Non-current contract liabilities [abstract]	
ifrs-full	NoncurrentContractLiabilitiesForPerformanceObligationsSatisfiedOverTime	X instant, credit	label	Non-current contract liabilities for performance obligations satisfied over time	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of non-current contract liabilities for performance obligations satisfied over time. [Refer: Contract liabilities for performance obligations satisfied over time]	
ifrs-full	NoncurrentDebtInstrumentIssued	X instant, credit	label	Non-current debt instruments issued	Common practice: IAS 1.55
			documentation	The amount of non-current debt instruments issued. [Refer: Debt instruments issued]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentDeferredIncome-IncludingNoncurrentContractLiabilities	X instant, credit	label	Non-current deferred income including non-current contract liabilities	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of non-current deferred income including non-current contract liabilities. [Refer: Deferred income including contract liabilities]	
			totalLabel	Total non-current deferred income including non-current contract liabilities	
ifrs-full	NoncurrentDeferredIncome-IncludingNoncurrentContractLiabilitiesAbstract		label	Non-current deferred income including non-current contract liabilities [abstract]	
ifrs-full	NoncurrentDeferredIncome-OtherThanNoncurrentContractLiabilities	X instant, credit	label	Non-current deferred income other than non-current contract liabilities	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of non-current deferred income other than non-current contract liabilities. [Refer: Deferred income other than contract liabilities]	
ifrs-full	NoncurrentDepositsFrom-Customers	X instant, credit	label	Non-current deposits from customers	Common practice: IAS 1.55
			documentation	The amount of non-current deposits from customers. [Refer: Deposits from customers]	
ifrs-full	NoncurrentDerivativeFinancialAssets	X instant, debit	label	Non-current derivative financial assets	Common practice: IAS 1.55
			documentation	The amount of non-current derivative financial assets. [Refer: Derivative financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentDerivativeFinancialLiabilities	X instant, credit	label	Non-current derivative financial liabilities	Common practice: IAS 1.55
			documentation	The amount of non-current derivative financial liabilities. [Refer: Derivative financial liabilities]	
ifrs-full	NoncurrentDividendPayables	X instant, credit	label	Non-current dividend payables	Common practice: IAS 1.55
			documentation	The amount of non-current dividend payables. [Refer: Dividend payables]	
ifrs-full	NoncurrentExciseTaxPayables	X instant, credit	label	Non-current excise tax payables	Common practice: IAS 1.78
			documentation	The amount of non-current excise tax payables. [Refer: Excise tax payables]	
ifrs-full	NoncurrentFinanceLeaseReceivables	X instant, debit	label	Non-current finance lease receivables	Common practice: IAS 1.55
			documentation	The amount of non-current finance lease receivables. [Refer: Finance lease receivables]	
ifrs-full	NoncurrentFinancialAssets	X instant, debit	label	Non-current financial assets	Disclosure: IFRS 7.25
			documentation	The amount of non-current financial assets. [Refer: Financial assets]	
			totalLabel	Total non-current financial assets	
ifrs-full	NoncurrentFinancialAssetsAtAmortisedCost	X instant, debit	label	Non-current financial assets at amortised cost	Disclosure: IFRS 7.8 f
			documentation	The amount of non-current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughOther-ComprehensiveIncome	X instant, debit	label	Non-current financial assets at fair value through other comprehensive income	Disclosure: IFRS 7.8 h
			documentation	The amount of non-current financial assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]	
			totalLabel	Total non-current financial assets at fair value through other comprehensive income	
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughOther-ComprehensiveIncome-Abstract		label	Non-current financial assets at fair value through other comprehensive income [abstract]	
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLoss	X instant, debit	label	Non-current financial assets at fair value through profit or loss	Disclosure: IFRS 7.8 a
			documentation	The amount of non-current financial assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]	
			totalLabel	Total non-current financial assets at fair value through profit or loss	
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossAbstract		label	Non-current financial assets at fair value through profit or loss [abstract]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossClassifiedAsHeld-ForTrading	X instant, debit	label	Non-current financial assets at fair value through profit or loss, classified as held for trading	Common practice: IAS 1.55, Disclosure: Expiry date 2023-01-01 IFRS 7.8 a
			documentation	The amount of non-current financial assets that are measured at fair value through profit or loss and that are classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]	
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossDesignatedUponInitialRecognition	X instant, debit	label	Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.8 a
			documentation	The amount of non-current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossMandatorily-MeasuredAtFairValue	X instant, debit	label	Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	Disclosure: IFRS 7.8 a
			documentation	The amount of non-current financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossMeasuredAsSuchIn-AccordanceWithExemption-ForReacquisitionOfOwnEquityInstruments	X instant, debit	label	Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	Disclosure: Effective 2023-01-01 IFRS 7.8 a
			documentation	The amount of non-current financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments]	
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossMeasuredAsSuchIn-AccordanceWithExemption-ForRepurchaseOfOwnFinancialLiabilities	X instant, debit	label	Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	Disclosure: Effective 2023-01-01 IFRS 7.8 a
			documentation	The amount of non-current financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities]	
ifrs-full	NoncurrentFinancialAssetsAvailableforsale	X instant, debit	label	Non-current financial assets available-for-sale	Disclosure: Expiry date 2023-01-01 IFRS 7.8 d
			documentation	The amount of non-current financial assets available-for-sale. [Refer: Financial assets available-for-sale; Non-current financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentFinancialAssets-MeasuredAtFairValueThroughOtherComprehensiveIncome	X instant, debit	label	Non-current financial assets measured at fair value through other comprehensive income	Disclosure: IFRS 7.8 h
			documentation	The amount of non-current financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income]	
ifrs-full	NoncurrentFinancialLiabilities	X instant, credit	label	Non-current financial liabilities	Disclosure: IFRS 7.25
			documentation	The amount of non-current financial liabilities. [Refer: Financial liabilities]	
			totalLabel	Total non-current financial liabilities	
ifrs-full	NoncurrentFinancialLiabilitiesAtAmortisedCost	X instant, credit	label	Non-current financial liabilities at amortised cost	Disclosure: Expiry date 2023-01-01 IFRS 7.8 f, Disclosure: IFRS 7.8 g
			documentation	The amount of non-current financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]	
ifrs-full	NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLoss	X instant, credit	label	Non-current financial liabilities at fair value through profit or loss	Disclosure: IFRS 7.8 e
			documentation	The amount of non-current financial liabilities measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]	
			totalLabel	Total non-current financial liabilities at fair value through profit or loss	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract		label	Non-current financial liabilities at fair value through profit or loss [abstract]	
ifrs-full	NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	X instant, credit	label	Non-current financial liabilities at fair value through profit or loss, classified as held for trading	Disclosure: IFRS 7.8 e
			documentation	The amount of non-current financial liabilities at fair value through profit or loss that meet the definition of held for trading. [Refer: Non-current financial liabilities at fair value through profit or loss]	
ifrs-full	NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition	X instant, credit	label	Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Disclosure: IFRS 7.8 e
			documentation	The amount of non-current financial liabilities measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]	
ifrs-full	NoncurrentGovernmentGrants	X instant, credit	label	Non-current government grants	Common practice: IAS 1.55
			documentation	The amount of non-current government grants recognised on the statement of financial position as deferred income. [Refer: Government [member]; Government grants]	
ifrs-full	NoncurrentHeldtomaturityInvestments	X instant, debit	label	Non-current held-to-maturity investments	Disclosure: Expiry date 2023-01-01 IFRS 7.8 b
			documentation	The amount of non-current held-to-maturity investments. [Refer: Held-to-maturity investments]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentInterestPayable	X instant, credit	label	Non-current interest payable	Common practice: IAS 1.112 c
			documentation	The amount of non-current interest payable. [Refer: Interest payable]	
ifrs-full	NoncurrentInterestReceivable	X instant, debit	label	Non-current interest receivable	Common practice: IAS 1.112 c
			documentation	The amount of non-current interest receivable. [Refer: Interest receivable]	
ifrs-full	NoncurrentInventories	X instant, debit	label	Non-current inventories	Disclosure: IAS 1.54 g
			documentation	The amount of non-current inventories. [Refer: Inventories]	
ifrs-full	NoncurrentInventoriesArisingFromExtractiveActivitiesAbstract		label	Non-current inventories arising from extractive activities [abstract]	
ifrs-full	NoncurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome	X instant, debit	label	Non-current investments in equity instruments designated at fair value through other comprehensive income	Disclosure: IFRS 7.8 h
			documentation	The amount of non-current investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]	
ifrs-full	NoncurrentInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	X instant, debit	label	Non-current investments other than investments accounted for using equity method	Common practice: IAS 1.55
			documentation	The amount of non-current investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Non-current assets; Investments other than investments accounted for using equity method]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentLeaseLiabilities	X instant, credit	label	Non-current lease liabilities	Disclosure: IFRS 16.47 b
			documentation	The amount of non-current lease liabilities. [Refer: Lease liabilities]	
ifrs-full	NoncurrentLeasePre-payments	X instant, debit	label	Non-current lease prepayments	Common practice: IAS 1.55
			documentation	The amount of non-current prepayments for leases. [Refer: Non-current prepayments]	
ifrs-full	NoncurrentLiabilities	X instant, credit	label	Non-current liabilities	Disclosure: IAS 1.69, Example: IFRS 12.B10 b, Disclosure: IFRS 12.B12 b (iv)
			documentation	The amount of liabilities that do not meet the definition of current liabilities. [Refer: Current liabilities]	
			totalLabel	Total non-current liabilities	
ifrs-full	NoncurrentLiabilities-Abstract		label	Non-current liabilities [abstract]	
ifrs-full	NoncurrentLiabilitiesRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Non-current liabilities recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for non-current liabilities assumed in a business combination. [Refer: Non-current liabilities; Business combinations [member]]	
			negatedLabel	Non-current liabilities recognised as of acquisition date	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentLoansAndReceivables	X instant, debit	label	Non-current loans and receivables	Disclosure: Expiry date 2023-01-01 IFRS 7.8 c
			documentation	The amount of non-current loans and receivables. [Refer: Loans and receivables]	
ifrs-full	NoncurrentNoncashAssetsPledgedAsCollateralForWhichTransfereeHasRightByContractOrCustomToSellOrRepledgeCollateral	X instant, debit	label	Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	Disclosure: Expiry date 2023-01-01 IAS 39.37 a, Disclosure: IFRS 9.3.2.23 a
			documentation	The amount of non-current non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.	
ifrs-full	NoncurrentOreStockpiles	X instant, debit	label	Non-current ore stockpiles	Common practice: IAS 2.37
			documentation	A classification of non-current inventory representing the amount of ore stockpiles. [Refer: Inventories]	
ifrs-full	NoncurrentPayables	X instant, credit	label	Trade and other non-current payables	Disclosure: IAS 1.54 k
			documentation	The amount of non-current trade payables and non-current other payables. [Refer: Other non-current payables; Non-current trade payables]	
			totalLabel	Total trade and other non-current payables	
ifrs-full	NoncurrentPayablesAbstract		label	Trade and other non-current payables [abstract]	
ifrs-full	NoncurrentPayablesForPurchaseOfEnergy	X instant, credit	label	Non-current payables for purchase of energy	Common practice: IAS 1.78
			documentation	The amount of non-current payables for the purchase of energy. [Refer: Payables for purchase of energy]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentPayablesForPurchaseOfNoncurrentAssets	X instant, credit	label	Non-current payables for purchase of non-current assets	Common practice: IAS 1.78
			documentation	The amount of non-current payables for the purchase of non-current assets. [Refer: Payables for purchase of non-current assets]	
ifrs-full	NoncurrentPayablesOnSocialSecurityAndTaxesOtherThanIncomeTax	X instant, credit	label	Non-current payables on social security and taxes other than income tax	Common practice: IAS 1.78
			documentation	The amount of non-current payables on social security and taxes other than incomes tax. [Refer: Payables on social security and taxes other than income tax]	
ifrs-full	NoncurrentPayablesToRelatedParties	X instant, credit	label	Non-current payables to related parties	Common practice: IAS 1.78
			documentation	The amount of non-current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]	
ifrs-full	NoncurrentPayablesToTradeSuppliers	X instant, credit	label	Non-current trade payables	Common practice: IAS 1.78
			documentation	The non-current amount of payment due to suppliers for goods and services used in the entity's business. [Refer: Trade payables]	
ifrs-full	NoncurrentPortionOfNon-currentBondsIssued	X instant, credit	label	Non-current portion of non-current bonds issued	Common practice: IAS 1.112 c
			documentation	The non-current portion of non-current bonds issued. [Refer: Bonds issued]	
ifrs-full	NoncurrentPortionOfNon-currentBorrowingsByType-Abstract		label	Non-current portion of non-current borrowings, by type [abstract]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentPortionOfNon-currentCommercialPaper-Issued	X instant, credit	label	Non-current portion of non-current commercial papers issued	Common practice: IAS 1.112 c
			documentation	The non-current portion of non-current commercial paper issued. [Refer: Commercial papers issued]	
ifrs-full	NoncurrentPortionOfNon-currentLoansReceived	X instant, credit	label	Non-current portion of non-current loans received	Common practice: IAS 1.112 c
			documentation	The non-current portion of non-current loans received. [Refer: Loans received]	
ifrs-full	NoncurrentPortionOfNon-currentNotesAndDebenture-Issued	X instant, credit	label	Non-current portion of non-current notes and debentures issued	Common practice: IAS 1.112 c
			documentation	The non-current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]	
ifrs-full	NoncurrentPortionOfNon-currentSecuredBankLoans-Received	X instant, credit	label	Non-current portion of non-current secured bank loans received	Common practice: IAS 1.112 c
			documentation	The non-current portion of non-current secured bank loans received. [Refer: Secured bank loans received]	
ifrs-full	NoncurrentPortionOfNon-currentUnsecuredBank-LoansReceived	X instant, credit	label	Non-current portion of non-current unsecured bank loans received	Common practice: IAS 1.112 c
			documentation	The non-current portion of non-current unsecured bank loans received. [Refer: Unsecured bank loans received]	
ifrs-full	NoncurrentPortionOfOther-NoncurrentBorrowings	X instant, credit	label	Non-current portion of other non-current borrowings	Common practice: IAS 1.112 c
			documentation	The non-current portion of non-current other borrowings. [Refer: Other borrowings]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentPrepayments	X instant, debit	label	Non-current prepayments	Example: IAS 1.78 b
			documentation	The amount of non-current prepayments. [Refer: Prepayments]	
ifrs-full	NoncurrentPrepayment-sAndNoncurrentAccruedIncomeIncludingNoncurrent-ContractAssets	X instant, debit	label	Non-current prepayments and non-current accrued income including non-current contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of non-current prepayments and non-current accrued income including non-current contract assets. [Refer: Prepayments; Accrued income including contract assets]	
			totalLabel	Total non-current prepayments and non-current accrued income including non-current contract assets	
ifrs-full	NoncurrentPrepayment-sAndNoncurrentAccruedIncomeIncludingNoncurrent-ContractAssetsAbstract		label	Non-current prepayments and non-current accrued income including non-current contract assets [abstract]	
ifrs-full	NoncurrentPrepayment-sAndNoncurrentAccruedIncomeOtherThanNoncurrent-ContractAssets	X instant, debit	label	Non-current prepayments and non-current accrued income other than non-current contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of non-current prepayments and non-current accrued income, other than non-current contract assets. [Refer: Prepayments; Accrued income other than contract assets]	
			totalLabel	Total non-current prepayments and non-current accrued income other than non-current contract assets	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentPrepayment-sAndNoncurrentAccruedIncomeOtherThanNoncurrent-ContractAssetsAbstract		label	Non-current prepayments and non-current accrued income other than non-current contract assets [abstract]	
ifrs-full	NoncurrentProgrammin-gAssets	X instant, debit	label	Non-current programming assets	Common practice: IAS 1.55
			documentation	The amount of non-current programming assets. [Refer: Programming assets]	
ifrs-full	NoncurrentProvisions	X instant, credit	label	Non-current provisions	Disclosure: IAS 1.54 1
			documentation	The amount of non-current provisions, including provisions for employee benefits. [Refer: Provisions]	
			totalLabel	Total non-current provisions	
ifrs-full	NoncurrentProvisionsAb-stract		label	Non-current provisions [abstract]	
ifrs-full	NoncurrentProvisions-ForEmployeeBenefits	X instant, credit	label	Non-current provisions for employee benefits	Disclosure: IAS 1.78 d
			documentation	The amount of non-current provisions for employee benefits. [Refer: Provisions for employee benefits]	
ifrs-full	NoncurrentReceivables	X instant, debit	label	Trade and other non-current receivables	Disclosure: IAS 1.54 h, Disclosure: IAS 1.78 b
			documentation	The amount of non-current trade receivables and non-current other receivables. [Refer: Non-current trade receivables; Other non-current receivables]	
			totalLabel	Total trade and other non-current receivables	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentReceivables-Abstract		label	Trade and other non-current receivables [abstract]	
ifrs-full	NoncurrentReceivablesDue-FromAssociates	X instant, debit	label	Non-current receivables due from associates	Common practice: IAS 1.78 b
			documentation	The amount of non-current receivables due from associates. [Refer: Associates [member]]	
ifrs-full	NoncurrentReceivablesDue-FromJointVentures	X instant, debit	label	Non-current receivables due from joint ventures	Common practice: IAS 1.78 b
			documentation	The amount of non-current receivables due from joint ventures. [Refer: Joint ventures [member]]	
ifrs-full	NoncurrentReceivablesDue-FromRelatedParties	X instant, debit	label	Non-current receivables due from related parties	Example: IAS 1.78 b
			documentation	The amount of non-current receivables due from related parties. [Refer: Related parties [member]]	
ifrs-full	NoncurrentReceivables-FromContractsWith-Customers	X instant, debit	label	Non-current receivables from contracts with customers	Disclosure: IFRS 15.105
			documentation	The amount of non-current receivables from contracts with customers. [Refer: Receivables from contracts with customers]	
ifrs-full	NoncurrentReceivables-FromRentalOfProperties	X instant, debit	label	Non-current receivables from rental of properties	Common practice: IAS 1.78 b
			documentation	The amount of non-current receivables from rental of properties. [Refer: Receivables from rental of properties]	
ifrs-full	NoncurrentReceivables-FromSaleOfProperties	X instant, debit	label	Non-current receivables from sale of properties	Common practice: IAS 1.78 b
			documentation	The amount of non-current receivables from sale of properties. [Refer: Receivables from sale of properties]	
ifrs-full	NoncurrentReceivables-FromTaxesOtherThanIncomeTax	X instant, debit	label	Non-current receivables from taxes other than income tax	Common practice: IAS 1.78 b
			documentation	The amount of non-current receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentRecognisedAssetsDefinedBenefitPlan	X instant, debit	label	Non-current net defined benefit asset	Common practice: IAS 1.55
			documentation	The amount of non-current net defined benefit asset. [Refer: Net defined benefit asset]	
ifrs-full	NoncurrentRecognisedLiabilitiesDefinedBenefitPlan	X instant, credit	label	Non-current net defined benefit liability	Common practice: IAS 1.55
			documentation	The amount of non-current net defined benefit liability. [Refer: Net defined benefit liability]	
ifrs-full	NoncurrentRefundsProvision	X instant, credit	label	Non-current refunds provision	Example: IAS 37 -, Example: 4 Refunds policy, Example: IAS 37.87
			documentation	The amount of non-current provision for refunds. [Refer: Refunds provision]	
ifrs-full	NoncurrentRestrictedCashAndCashEquivalents	X instant, debit	label	Non-current restricted cash and cash equivalents	Common practice: IAS 1.55
			documentation	The amount of non-current restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]	
ifrs-full	NoncurrentRetentionPayables	X instant, credit	label	Non-current retention payables	Common practice: IAS 1.78
			documentation	The amount of non-current retention payables. [Refer: Retention payables]	
ifrs-full	NoncurrentTradeReceivables	X instant, debit	label	Non-current trade receivables	Example: IAS 1.78 b
			documentation	The amount of non-current trade receivables. [Refer: Trade receivables]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoncurrentValueAddedTax-Payables	X instant, credit	label	Non-current value added tax payables	Common practice: IAS 1.78
			documentation	The amount of non-current value added tax payables. [Refer: Value added tax payables]	
ifrs-full	NoncurrentValueAddedTax-Receiveables	X instant, debit	label	Non-current value added tax receivables	Common practice: IAS 1.78 b
			documentation	The amount of non-current value added tax receivables. [Refer: Value added tax receivables]	
ifrs-full	NoncurrentWarrantLiability	X instant, credit	label	Non-current warrant liability	Common practice: IAS 1.55
			documentation	The amount of non-current warrant liabilities. [Refer: Warrant liability]	
ifrs-full	NonderivativeFinancialLiabilitiesUndiscounted-CashFlows	X instant, credit	label	Non-derivative financial liabilities, undiscounted cash flows	Disclosure: IFRS 7.39 a
			documentation	The amount of contractual undiscounted cash flows in relation to non-derivative financial liabilities.	
ifrs-full	NonderivativeInvestment-ContractLiabilitiesMeasuredAtFairValueThroughProfit-OrLossApplyingIAS39	X instant, credit	label	Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	Disclosure: Expiry date 2023-01-01 IFRS 4.39C a
			documentation	The amount of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]	
ifrs-full	NongovernmentCustomersMember	member	label	Non-government customers [member]	Example: IFRS 15.B89 c
			documentation	This member stands for non-government customers. [Refer: Government [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NoninsuranceAssetsAcquiredByExercisingRightsToRecoveries	X instant, credit	label	Non-insurance assets acquired by exercising rights to recoveries	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG22 h
			documentation	The amount of non-insurance assets acquired by exercising rights to recoveries.	
ifrs-full	NonlifeInsuranceContractsMember	member	label	Non-life insurance contracts [member]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	This member stands for non-life insurance contracts. [Refer: Types of insurance contracts [member]]	
ifrs-full	NonrecurringFairValue-MeasurementMember	member	label	Non-recurring fair value measurement [member]	Disclosure: IFRS 13.93 a
			documentation	This member stands for fair value measurements which other IFRSs require or permit in the statement of financial position in particular circumstances. [Refer: IFRSs [member]]	
ifrs-full	NonsubscriptionCirculation-Revenue	X duration, credit	label	Non-subscription circulation revenue	Common practice: IAS 1.112 c
			documentation	The amount of circulation revenue that is not derived from subscriptions. [Refer: Revenue; Circulation revenue]	
esef_cor	NotesAccountingPoliciesAndMandatoryTags		label	Notes, accounting policies and mandatory core taxonomy elements placeholder – this item MUST be used as a starting point for markups of disclosures in the notes to the financial statements	
ifrs-full	NotesAndDebenturesIssued	X instant, credit	label	Notes and debentures issued	Common practice: IAS 1.112 c
			documentation	The amount of notes and debentures issued by the entity.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NotInternallyGenerated-Member	member	label	Not internally generated [member]	Disclosure: IAS 38.118
			documentation	This member stands for items that have not been internally generated by the entity.	
ifrs-full	NotionalAmount	X instant	label	Notional amount	Common practice: IAS 1.112 c
			documentation	The nominal or face amount of a financial instrument, used to calculate payments made on that instrument.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NotLaterThanOneMonth-Member	member	label	Not later than one month [member]	Example: IFRS 7.B11 a, Example: IFRS 7.B35 a, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of not later than one month.	
ifrs-full	NotLaterThanOneYearMember	member	label	Not later than one year [member]	Disclosure: IAS 1.61 a, Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Example: IFRS 7.B11, Example: IFRS 7.IG31A
			documentation	This member stands for a time band of not later than one year.	
ifrs-full	NotLaterThanThreeMonthsMember	member	label	Not later than three months [member]	Common practice: IAS 1.112 c, Example: Expiry date 2023-01-01 IFRS 7.37 a, Example: Expiry date 2023-01-01 IFRS 7.IG28 a
			documentation	This member stands for a time band of not later than three months.	
ifrs-full	NotMeasuredAtFairValueInStatementOfFinancialPositionButForWhichFairValueIsDisclosedMember	member	label	Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	Disclosure: IFRS 13.97
			documentation	This member stands for items not measured at fair value in the statement of financial position but for which fair value is disclosed. [Refer: At fair value [member]]	
ifrs-full	NumberAndAverageNumberOfEmployeesAbstract		label	Number and average number of employees [abstract]	
ifrs-full	NumberOfEmployees	X.XX instant	label	Number of employees	Common practice: IAS 1.112 c
			documentation	The number of personnel employed by the entity at a date.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NumberOfInstruments-GrantedInSharebasedPaymentArrangement	X.XX duration	label	Number of instruments granted in share-based payment arrangement	Example: IFRS 2.45 a, Example: IFRS 2.IG23
			documentation	The number of instruments granted in share-based payment arrangement.	
ifrs-full	NumberOfInstrumentsOrInterestsIssuedOrIssuable	X.XX instant	label	Number of instruments or interests issued or issuable	Disclosure: IFRS 3.B64 f (iv)
			documentation	The number of instruments or interests issued or issuable at acquisition date for equity interests of the acquirer transferred as consideration in a business combination.	
ifrs-full	NumberOfInstrument-sOtherEquityInstruments-Granted	X.XX duration	label	Number of other equity instruments granted in share-based payment arrangement	Common practice: IFRS 2.45, Disclosure: IFRS 2.47 b
			documentation	The number of other equity instruments (ie other than share options) granted in a share-based payment arrangement.	
ifrs-full	NumberOfLivingAnimals	X.XX instant	label	Number of living animals	Common practice: IAS 41.46 b (i)
			documentation	The number of entity's living animals.	
ifrs-full	NumberOfOtherEquityInstrumentsExercisableInSharebasedPaymentArrangement	X.XX instant	label	Number of other equity instruments exercisable in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The number of other equity instruments (ie other than share options) exercisable in a share-based payment arrangement.	
ifrs-full	NumberOfOtherEquityInstrumentsExercisedOrVestedInSharebasedPaymentArrangement	X.XX duration	label	Number of other equity instruments exercised or vested in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The number of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NumberOfOtherEquityInstrumentsExpiredInShare-basedPaymentArrangement	X.XX duration	label	Number of other equity instruments expired in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The number of other equity instruments (ie other than share options) expired in a share-based payment arrangement.	
ifrs-full	NumberOfOtherEquityInstrumentsForfeitedInShare-basedPaymentArrangement	X.XX duration	label	Number of other equity instruments forfeited in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The number of other equity instruments (ie other than share options) forfeited in a share-based payment arrangement.	
ifrs-full	NumberOfOtherEquityInstrumentsOutstandingInSharebasedPayment-Arrangement	X.XX instant	label	Number of other equity instruments outstanding in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The number of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement.	
			periodStartLabel	Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	
			periodEndLabel	Number of other equity instruments outstanding in share-based payment arrangement at end of period	
ifrs-full	NumberOfOtherParticipantsOfRetirementBenefitPlan	X.XX duration	label	Number of other participants of retirement benefit plan	Disclosure: IAS 26.36 b
			documentation	The number of other participants in a retirement benefit plan.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NumberOfOutstandingShareOptions	X.XX instant	label	Number of share options outstanding in share-based payment arrangement	Disclosure: IFRS 2.45 b (vi), Disclosure: IFRS 2.45 b (i), Disclosure: IFRS 2.45 d
			documentation	The number of share options outstanding in a share-based payment arrangement.	
			periodStartLabel	Number of share options outstanding in share-based payment arrangement at beginning of period	
			periodEndLabel	Number of share options outstanding in share-based payment arrangement at end of period	
ifrs-full	NumberOfParticipantsOfRetirementBenefitPlanReceivingBenefits	X.XX duration	label	Number of participants of retirement benefit plan receiving benefits	Disclosure: IAS 26.36 b
			documentation	The number of participants in a retirement benefit plan receiving benefits.	
ifrs-full	NumberOfShareOptionsExercisableInSharebasedPaymentArrangement	X.XX instant	label	Number of share options exercisable in share-based payment arrangement	Disclosure: IFRS 2.45 b (vii)
			documentation	The number of share options exercisable in a share-based payment arrangement.	
ifrs-full	NumberOfShareOptionsExercisedInSharebasedPaymentArrangement	X.XX duration	label	Number of share options exercised in share-based payment arrangement	Disclosure: IFRS 2.45 b (iv)
			documentation	The number of share options exercised in a share-based payment arrangement.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NumberOfShareOptionsExpiredInSharebasedPaymentArrangement	X.XX duration	label	Number of share options expired in share-based payment arrangement	Disclosure: IFRS 2.45 b (v)
			documentation	The number of share options expired in a share-based payment arrangement.	
ifrs-full	NumberOfShareOptionsForfeitedInSharebasedPaymentArrangement	X.XX duration	label	Number of share options forfeited in share-based payment arrangement	Disclosure: IFRS 2.45 b (iii)
			documentation	The number of share options forfeited in a share-based payment arrangement.	
ifrs-full	NumberOfShareOptionsGrantedInSharebasedPaymentArrangement	X.XX duration	label	Number of share options granted in share-based payment arrangement	Disclosure: IFRS 2.45 b (ii)
			documentation	The number of share options granted in a share-based payment arrangement.	
ifrs-full	NumberOfSharesAuthorised	shares	label	Number of shares authorised	Disclosure: IAS 1.79 a (i)
			documentation	The number of shares authorised.	
ifrs-full	NumberOfSharesIssued	shares	label	Number of shares issued	Common practice: IAS 1.106 d
			documentation	The number of shares issued by the entity.	
			totalLabel	Total number of shares issued	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	NumberOfSharesIssued-Abstract		label	Number of shares issued [abstract]	
ifrs-full	NumberOfSharesIssuedAndFullyPaid	shares	label	Number of shares issued and fully paid	Disclosure: IAS 1.79 a (ii)
			documentation	The number of shares issued by the entity, for which full payment has been received.	
ifrs-full	NumberOfSharesIssuedButNotFullyPaid	shares	label	Number of shares issued but not fully paid	Disclosure: IAS 1.79 a (ii)
			documentation	The number of shares issued by the entity, for which full payment has not been received.	
ifrs-full	NumberOfSharesOutstanding	shares	label	Number of shares outstanding	Disclosure: IAS 1.79 a (iv)
			documentation	The number of shares that have been authorised and issued, reduced by treasury shares held. [Refer: Treasury shares]	
			periodStartLabel	Number of shares outstanding at beginning of period	
			periodEndLabel	Number of shares outstanding at end of period	
ifrs-full	NumberOfSharesRepresentedByOneDepositoryReceipt	X.XX instant	label	Number of shares represented by one depository receipt	Common practice: IAS 1.112 c
			documentation	The number of shares represented by one depository receipt.	
ifrs-full	OccupancyExpense	X duration, debit	label	Occupancy expense	Common practice: IAS 1.85
			documentation	The amount of expense arising from occupancy services received by the entity.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OfficeEquipment	X instant, debit	label	Office equipment	Example: IAS 16.37 h
			documentation	The amount of property, plant and equipment representing equipment used to support office functions, not specifically used in the production process. [Refer: Property, plant and equipment]	
ifrs-full	OfficeEquipmentMember	member	label	Office equipment [member]	Example: IAS 16.37 h
			documentation	This member stands for a class of property, plant and equipment representing equipment used to support office functions, not specifically used in the production process. [Refer: Property, plant and equipment]	
ifrs-full	OilAndGasAssets	X instant, debit	label	Oil and gas assets	Common practice: IAS 16.37
			documentation	The amount of assets related to the exploration, evaluation, development or production of oil and gas.	
ifrs-full	OilAndGasAssetsMember	member	label	Oil and gas assets [member]	Common practice: IAS 16.37
			documentation	This member stands for oil and gas assets. [Refer: Oil and gas assets]	
ifrs-full	OnDemandMember	member	label	On demand [member]	Common practice: IAS 1.112 c
			documentation	This member stands for an on demand time band.	
ifrs-full	OnerousContractsContingentLiabilityMember	member	label	Onerous contracts contingent liability [member]	Example: IAS 37.88
			documentation	This member stands for a contingent liability for onerous contracts. An onerous contract is a contract in which the unavoidable costs of meeting the obligation under the contract exceed the economic benefits expected to be received under it. [Refer: Contingent liabilities [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OnerousContractsCostOf-FulfillingContractMember	member	label	Onerous Contracts-Cost of Fulfilling Contract [member]	Disclosure: Expiry date 2024-01-01 IAS 37.105
			documentation	This member stands for Onerous Contracts-Cost of Fulfilling a Contract (Amendments to IAS 37) issued in May 2020.	
ifrs-full	OnerousContractsProvision	X instant, credit	label	Onerous contracts provision	Example: IAS 37.66
			documentation	The amount of provision for onerous contracts. An onerous contract is a contract in which the unavoidable costs of meeting the obligation under the contract exceed the economic benefits expected to be received under it. [Refer: Other provisions]	
			totalLabel	Total onerous contracts provision	
ifrs-full	OnerousContractsProvision-Abstract		label	Onerous contracts provision [abstract]	
ifrs-full	OnerousContractsProvision-Member	member	label	Onerous contracts provision [member]	Example: IAS 37.66
			documentation	This member stands for a provision for onerous contracts. [Refer: Onerous contracts provision]	
ifrs-full	OneYearBeforeReportingYearMember	member	label	One year before reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for a year that ended one year before the end of the reporting year.	
ifrs-full	OpeningBalanceAfterAdjustmentCumulativeEffect-AtDateOfInitialApplication-Member	member	label	Opening balance after adjustment, cumulative effect at date of initial application [member]	Common practice: IAS 1.106
			documentation	This member indicates the opening balance after the cumulative effect adjustment in the financial statements at the date of initial application of a new or amended IFRS Standard.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OpeningBalanceBeforeAdjustmentCumulativeEffectAtDateOfInitialApplication-Member	member [default]	label	Opening balance before adjustment, cumulative effect at date of initial application [member]	Common practice: IAS 1.106
			documentation	This member indicates the opening balance before the cumulative effect adjustment in the financial statements at the date of initial application of a new or amended IFRS Standard. It also represents the standard value for the 'Cumulative effect at date of initial application' axis if no other member is used.	
ifrs-full	OperatingExpense	X duration, debit	label	Operating expense	Common practice: IAS 1.85
			documentation	The amount of all operating expenses.	
ifrs-full	OperatingExpenseExcludingCostOfSales	X duration, debit	label	Operating expense excluding cost of sales	Common practice: IAS 1.85
			documentation	The amount of operating expense excluding the cost of sales. [Refer: Cost of sales]	
ifrs-full	OperatingLeaseIncome	X duration, credit	label	Operating lease income	Disclosure: IFRS 16.90 b
			documentation	The amount of operating lease income. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.	
ifrs-full	OperatingSegmentsMember	member	label	Operating segments [member]	Disclosure: IFRS 8.28
			documentation	This member stands for operating segments. An operating segment is a component of an entity: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity); (b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and (c) for which discrete financial information is available. [Refer: Revenue]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OptionContractMember	member	label	Option contract [member]	Common practice: IAS 1.112 c
			documentation	This member stands for a derivative financial instrument that gives the holder the right, but not the obligation, to purchase or sell an underlying asset for a specified price determined in advance. [Refer: Derivatives [member]]	
ifrs-full	OptionPricingModelMember	member	label	Option pricing model [member]	Example: IFRS 13.B11 b, Example: IFRS 13.IE63
			documentation	This member stands for a specific valuation technique consistent with the income approach that involves analysing future amounts with option pricing models, such as the Black-Scholes-Merton formula or a binominal model (ie a lattice model), that incorporate present value techniques and reflect both the time value and intrinsic value of an option. [Refer: Income approach [member]]	
ifrs-full	OrdinarySharesMember	member	label	Ordinary shares [member]	Common practice: IAS 1.79 a, Disclosure: IAS 33.66
			documentation	This member stands for equity instruments that are subordinate to all other classes of equity instruments. It also represents the standard value for the 'Classes of ordinary shares' axis if no other member is used.	
ifrs-full	OriginalAssetsBeforeTransfer	X instant, debit	label	Original assets before transfer	Disclosure: IFRS 7.42D f
			documentation	The amount of the original assets before transfer for transferred assets that the entity continues to recognise to the extent of its continuing involvement.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherAdjustmentsForNon-cashItems	X duration, debit	label	Other adjustments for non-cash items	Common practice: IAS 7.20 b
			documentation	Adjustments for non-cash items to reconcile profit (loss) to net cash flow from (used in) operating activities that the entity does not separately disclose in the same statement or note. [Refer: Profit (loss)]	
ifrs-full	OtherAdjustmentsFor-WhichCashEffectsAreInvestingOrFinancing-CashFlow	X duration, debit	label	Other adjustments for which cash effects are investing or financing cash flow	Common practice: IAS 7.20 c
			documentation	Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities for which cash effects are investing or financing cash flow, that the entity does not separately disclose in the same statement or note. [Refer: Profit (loss)]	
ifrs-full	OtherAdjustmentsToReconcileProfitLoss	X duration, debit	label	Other adjustments to reconcile profit (loss)	Disclosure: IAS 7.20
			documentation	Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities that the entity does not separately disclose in the same statement or note. [Refer: Adjustments to reconcile profit (loss)]	
ifrs-full	OtherAssets	X instant, debit	label	Other assets	Common practice: IAS 1.55
			documentation	The amount of assets that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherAssetsAmountContributedToFairValueOf-PlanAssets	X instant, debit	label	Other assets, amount contributed to fair value of plan assets	Common practice: IAS 19.142
			documentation	The amount other types of assets not separately disclosed contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherAssetsMember	member	label	Other assets [member]	Example: IFRS 16.53
			documentation	This member stands for assets that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherAssetsPercentageContributedToFairValueOf-PlanAssets	X.XX instant	label	Other assets, percentage contributed to fair value of plan assets	Common practice: IAS 19.142
			documentation	The percentage other types of assets not separately disclosed contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Other assets, amount contributed to fair value of plan assets]	
ifrs-full	OtherBorrowings	X instant, credit	label	Other borrowings	Common practice: IAS 1.112 c
			documentation	The amount of borrowings that the entity does not separately disclose in the same statement or note. [Refer: Borrowings]	
ifrs-full	OtherCashAndCash-Equivalents	X instant, debit	label	Other cash and cash equivalents	Common practice: IAS 7.45
			documentation	The amount of cash and cash equivalents that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents]	
ifrs-full	OtherCashPaymentsFrom-OperatingActivities	(X) duration, credit	label	Other cash payments from operating activities	Example: IAS 7.14
			documentation	The cash outflow for operating activities that the entity does not separately disclose in the same statement or note.	
			negatedLabel	Other cash payments from operating activities	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherCashPaymentsToAcquireEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	(X) duration, credit	label	Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	Example: IAS 7.16 c
			documentation	The cash outflow to acquire equity or debt instruments of other entities (other than payments for those instruments considered to be cash equivalents or those held for dealing or trading purposes), classified as investing activities.	
			negatedTerseLabel	Other cash payments to acquire equity or debt instruments of other entities	
ifrs-full	OtherCashPaymentsToAcquireInterestsInJointVenturesClassifiedAsInvestingActivities	(X) duration, credit	label	Other cash payments to acquire interests in joint ventures, classified as investing activities	Example: IAS 7.16 c
			documentation	The cash outflow to acquire interests in joint ventures (other than payments for those instruments considered to be cash equivalents or those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]]	
			negatedTerseLabel	Other cash payments to acquire interests in joint ventures	
ifrs-full	OtherCashReceiptsFromOperatingActivities	X duration, debit	label	Other cash receipts from operating activities	Example: IAS 7.14
			documentation	The cash inflow from operating activities that the entity does not separately disclose in the same statement or note.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherCashReceiptsFrom-SalesOfEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities	X duration, debit	label	Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities	Example: IAS 7.16 d
			documentation	The cash inflow from sales of equity or debt instruments of other entities (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities.	
			terseLabel	Other cash receipts from sales of equity or debt instruments of other entities	
ifrs-full	OtherCashReceiptsFrom-SalesOfInterestsInJointVenturesClassifiedAsInvesting-Activities	X duration, debit	label	Other cash receipts from sales of interests in joint ventures, classified as investing activities	Example: IAS 7.16 d
			documentation	The cash inflow from sales of interests in joint ventures (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]]	
			terseLabel	Other cash receipts from sales of interests in joint ventures	
ifrs-full	OtherComponentsOfDeferredTaxExpenseIncome	X duration, debit	label	Other components of deferred tax expense (income)	Common practice: IAS 12.80
			documentation	The amount of components of deferred tax expense or income that the entity does not separately disclose in the same statement or note. [Refer: Deferred tax expense (income)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncome	X duration, credit	label	Other comprehensive income	Disclosure: IAS 1.106 d (ii), Disclosure: IAS 1.81 A b, Disclosure: IAS 1.91 a, Disclosure: IFRS 12.B12 b (viii)
			documentation	The amount of income and expense (including reclassification adjustments) that is not recognised in profit or loss as required or permitted by IFRSs. [Refer: IFRSs [member]]	
			totalLabel	Total other comprehensive income	
ifrs-full	OtherComprehensiveIncomeAbstract		label	Other comprehensive income [abstract]	
ifrs-full	OtherComprehensiveIncomeAttributableToNon-controllingInterests	X duration, credit	label	Other comprehensive income, attributable to non-controlling interests	Common practice: IAS 1.85
			documentation	The amount of other comprehensive income attributable to non-controlling interests. [Refer: Non-controlling interests; Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeAttributableToOwnersOfParent	X duration, credit	label	Other comprehensive income, attributable to owners of parent	Common practice: IAS 1.85
			documentation	The amount of other comprehensive income attributable to owners of the parent.	
ifrs-full	OtherComprehensiveIncomeBeforeTax	X duration, credit	label	Other comprehensive income, before tax	Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax. [Refer: Other comprehensive income]	
			totalLabel	Total other comprehensive income, before tax	
ifrs-full	OtherComprehensiveIncomeBeforeTaxApplicationOfOverlayApproach	X duration, credit	label	Other comprehensive income, before tax, application of overlay approach	Disclosure: Effective on first application of IFRS 9 IFRS 4.35D b
			documentation	The amount of other comprehensive income, before tax, related to the application of the overlay approach. [Refer: Other comprehensive income]	
			totalLabel	Other comprehensive income, before tax, application of overlay approach	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeBeforeTaxApplicationOfOverlayApproach-Abstract		label	Other comprehensive income, before tax, application of overlay approach [abstract]	
ifrs-full	OtherComprehensiveIncomeBeforeTaxAvailable-for-saleFinancialAssets	X duration, credit	label	Other comprehensive income, before tax, available-for-sale financial assets	Disclosure: Expiry date 2023-01-01 IAS 1.7, Disclosure: Expiry date 2023-01-01 IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income, before tax]	
			totalLabel	Other comprehensive income, before tax, available-for-sale financial assets	
ifrs-full	OtherComprehensiveIncomeBeforeTaxCashFlow-Hedges	X duration, credit	label	Other comprehensive income, before tax, cash flow hedges	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income, before tax]	
			totalLabel	Other comprehensive income, before tax, cash flow hedges	
ifrs-full	OtherComprehensiveIncomeBeforeTaxChangeIn-FairValueOfFinancialLiabilityAttributableToChangeIn-CreditRiskOfLiability	X duration, credit	label	Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, related to change in the fair value of financial liability attributable to change in the credit risk of the liability. [Refer: Other comprehensive income, before tax; Credit risk [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeBeforeTaxChange-InValueOfForeignCurrency-BasisSpreads	X duration, credit	label	Other comprehensive income, before tax, change in value of foreign currency basis spreads	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income, before tax]	
			totalLabel	Other comprehensive income, before tax, change in value of foreign currency basis spreads	
ifrs-full	OtherComprehensiveIncomeBeforeTaxChange-InValueOfForwardElementsOfForwardContracts	X duration, credit	label	Other comprehensive income, before tax, change in value of forward elements of forward contracts	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to change in value of forward elements of forward contracts. [Refer: Other comprehensive income, before tax]	
			totalLabel	Other comprehensive income, before tax, change in value of forward elements of forward contracts	
ifrs-full	OtherComprehensiveIncomeBeforeTaxChange-InValueOfTimeValueOfOptions	X duration, credit	label	Other comprehensive income, before tax, change in value of time value of options	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to change in value of time value of options. [Refer: Other comprehensive income, before tax]	
			totalLabel	Other comprehensive income, before tax, change in value of time value of options	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeBeforeTaxExchangeDifferencesOnTranslation	X duration, credit	label	Other comprehensive income, before tax, exchange differences on translation of foreign operations	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to exchange differences on translation of financial statements of foreign operations. [Refer: Other comprehensive income, before tax]	
			totalLabel	Other comprehensive income, before tax, exchange differences on translation of foreign operations	
ifrs-full	OtherComprehensiveIncomeBeforeTaxExchangeDifferencesOnTranslationOfForeignOperationsAndHedgesOfNetInvestmentsInForeignOperations	X duration, credit	label	Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations	Common practice: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, that is the aggregate of exchange differences on translation of financial statements of foreign operations and hedges of net investments in foreign operations. [Refer: Other comprehensive income, before tax]	
			totalLabel	Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations	
ifrs-full	OtherComprehensiveIncomeBeforeTaxExchangeDifferencesOnTranslationOfForeignOperationsAndHedgesOfNetInvestmentsInForeignOperationsAbstract		label	Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract]	
ifrs-full	OtherComprehensiveIncomeBeforeTaxExchangeDifferencesOnTranslationOtherThanTranslationOfForeignOperations	X duration, credit	label	Other comprehensive income, before tax, exchange differences on translation, other than translation of foreign operations	Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, related to exchange differences on translation of the financial statements of a parent company or a stand-alone entity to a different presentation currency. [Refer: Other comprehensive income, before tax]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeBeforeTaxFinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLoss	X duration, credit	label	Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	Disclosure: Effective 2023-01-01 IAS 1.7, Disclosure: Effective 2023-01-01 IAS 1.91 b, Disclosure: Effective 2023-01-01 IFRS 17.82, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to finance income (expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
			totalLabel	Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	
ifrs-full	OtherComprehensiveIncomeBeforeTaxFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	X duration, credit	label	Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b, Disclosure: IFRS 7.20 a (viii)
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to financial assets measured at fair value through other comprehensive income applying paragraph 4.1.2 A of IFRS 9. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
			commentaryGuidance	Do NOT use this element for other comprehensive income relating to equity instruments designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9, which is not reclassified to profit or loss. Instead, use element 'Other comprehensive income, net of tax, gains (losses) from investments in equity instruments'.	
			totalLabel	Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeBeforeTaxGainsLossesFromInvestmentsInEquityInstruments	X duration, credit	label	Other comprehensive income, before tax, gains (losses) from investments in equity instruments	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b, Disclosure: IFRS 7.20 a (vii)
			documentation	The amount of other comprehensive income, before tax, related to gains (losses) from changes in the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9. [Refer: Other comprehensive income, before tax]	
ifrs-full	OtherComprehensiveIncomeBeforeTaxGainsLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstruments	X duration, credit	label	Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, related to gains (losses) on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income, before tax]	
ifrs-full	OtherComprehensiveIncomeBeforeTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans	X duration, credit	label	Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	Disclosure: IAS 1.7, Common practice: IAS 19.135 b, Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, related to gains (losses) on remeasurements of defined benefit plans, which comprise actuarial gains and losses; the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset). [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income]	
			totalLabel	Total other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeBeforeTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlansAbstract		label	Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans [abstract]	
ifrs-full	OtherComprehensiveIncomeBeforeTaxGainsLossesOnRevaluation	X duration, credit	label	Other comprehensive income, before tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets	Disclosure: IAS 1.7, Disclosure: IAS 1.91 b
			documentation	The amount of other comprehensive income, before tax, related to gains (losses) in relation to changes in the revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets. [Refer: Other comprehensive income, before tax; Revaluation surplus]	
ifrs-full	OtherComprehensiveIncomeBeforeTaxHedgesOfNetInvestmentsInForeignOperations	X duration, credit	label	Other comprehensive income, before tax, hedges of net investments in foreign operations	Disclosure: IAS 1.91 b, Disclosure: IAS 39.102 a, Disclosure: IFRS 9.6.5.13 a
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income, before tax]	
			totalLabel	Other comprehensive income, before tax, hedges of net investments in foreign operations	
ifrs-full	OtherComprehensiveIncomeBeforeTaxInsuranceFinanceIncomeExpensesFromInsuranceContractsIssued-ExcludedFromProfitOrLossThatWillBeReclassifiedToProfitOrLoss	X duration, credit	label	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	Disclosure: Effective 2023-01-01 IAS 1.7, Disclosure: Effective 2023-01-01 IAS 1.91 b, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of other comprehensive income, before tax, after reclassification adjustments, related to insurance finance income (expenses) from insurance contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			totalLabel	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	
ifrs-full	OtherComprehensiveIncomeBeforeTaxInsuranceFinanceIncomeExpensesFromInsuranceContractsIssued-ExcludedFromProfitOrLossThatWillNotBeReclassifiedToProfitOrLoss	X duration, credit	label	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	Disclosure: Effective 2023-01-01 IAS 1.7, Disclosure: Effective 2023-01-01 IAS 1.91 b, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of other comprehensive income, before tax, related to insurance finance income (expenses) from insurance contracts issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelated-ToItemsThatWillBeReclassifiedToProfitOrLoss	X duration, credit	label	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	Disclosure: IFRS 14.22 b
			documentation	The amount of other comprehensive income, before tax, related to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
			totalLabel	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	
ifrs-full	OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelated-ToItemsThatWillBeReclassifiedToProfitOrLoss-Abstract		label	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillNotBeReclassifiedToProfitOrLoss	X duration, credit	label	Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	Disclosure: IFRS 14.22 a
			documentation	The amount of other comprehensive income, before tax, related to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxApplicationOfOverlayApproach	X duration, credit	label	Other comprehensive income, net of tax, application of overlay approach	Disclosure: Effective on first application of IFRS 9 IFRS 4.35D b
			documentation	The amount of other comprehensive income, net of tax, related to the application of the overlay approach. [Refer: Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, application of overlay approach	
ifrs-full	OtherComprehensiveIncomeNetOfTaxApplicationOfOverlayApproach-Abstract		label	Other comprehensive income, net of tax, application of overlay approach [abstract]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxAvailable-for-saleFinancialAssets	X duration, credit	label	Other comprehensive income, net of tax, available-for-sale financial assets	Disclosure: Expiry date 2023-01-01 IAS 1.7, Disclosure: Expiry date 2023-01-01 IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, available-for-sale financial assets	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeNetOfTaxCashFlowHedges	X duration, credit	label	Other comprehensive income, net of tax, cash flow hedges	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, cash flow hedges	
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability	X duration, credit	label	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, related to changes in the fair value of financial liabilities attributable to the changes in the credit risk of those liabilities. [Refer: Other comprehensive income; Credit risk [member]; Financial liabilities]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForeignCurrencyBasisSpreads	X duration, credit	label	Other comprehensive income, net of tax, change in value of foreign currency basis spreads	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, change in value of foreign currency basis spreads	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForeignCurrencyBasisSpreadsThatHedgeTimeperiodRelatedHedgedItems	X duration, credit	label	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	Disclosure: IFRS 7.24E c
			documentation	The amount of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads that hedge time-period related hedged items. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForeignCurrencyBasisSpreadsThatHedgeTransactionRelatedHedgedItems	X duration, credit	label	Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items	Disclosure: IFRS 7.24E c
			documentation	The amount of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads that hedge transaction related hedged items. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForwardElementsOfForwardContracts	X duration, credit	label	Other comprehensive income, net of tax, change in value of forward elements of forward contracts	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to change in value of forward elements of forward contracts. [Refer: Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, change in value of forward elements of forward contracts	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForwardElementsOfForwardContractsThatHedgeTimeperiodRelatedHedgedItems	X duration, credit	label	Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items	Disclosure: IFRS 7.24E c
			documentation	The amount of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts that hedge time-period related hedged items. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfForwardElementsOfForwardContractsThatHedgeTransactionRelatedHedgedItems	X duration, credit	label	Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items	Disclosure: IFRS 7.24E c
			documentation	The amount of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts that hedge transaction related hedged items. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfTimeValueOfOptions	X duration, credit	label	Other comprehensive income, net of tax, change in value of time value of options	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to change in value of time value of options. [Refer: Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, change in value of time value of options	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfTimeValueOfOptionsThatHedgeTimeperiod-RelatedHedgedItems	X duration, credit	label	Other comprehensive income, net of tax, change in value of time value of options that hedge time-period related hedged items	Disclosure: IFRS 7.24E b
			documentation	The amount of other comprehensive income, net of tax, related to change in value of time value of options that hedge time-period related hedged items. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxChangeInValueOfTimeValueOfOptionsThatHedgeTransaction-RelatedHedgedItems	X duration, credit	label	Other comprehensive income, net of tax, change in value of time value of options that hedge transaction related hedged items	Disclosure: IFRS 7.24E b
			documentation	The amount of other comprehensive income, net of tax, related to change in value of time value of options that hedge transaction related hedged items. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxExchange-DifferencesOnTranslation	X duration, credit	label	Other comprehensive income, net of tax, exchange differences on translation of foreign operations	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to exchange differences when financial statements of foreign operations are translated. [Refer: Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, exchange differences on translation of foreign operations	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeNetOfTaxExchangeDifferencesOnTranslationOfForeignOperationsAndHedgesOfNetInvestmentsInForeignOperations	X duration, credit	label	Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations	Common practice: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, that is the aggregate of exchange differences on translation of financial statements of foreign operations and hedges of net investments in foreign operations. [Refer: Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations	
ifrs-full	OtherComprehensiveIncomeNetOfTaxExchangeDifferencesOnTranslationOfForeignOperationsAndHedgesOfNetInvestmentsInForeignOperationsAbstract		label	Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxExchangeDifferencesOnTranslationOtherThanTranslationOfForeignOperations	X duration, credit	label	Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations	Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, related to exchange differences on translation of the financial statements of a parent company or a stand-alone entity to a different presentation currency. [Refer: Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeNetOfTaxFinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLoss	X duration, credit	label	Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	Disclosure: Effective 2023-01-01 IAS 1.7, Disclosure: Effective 2023-01-01 IAS 1.91 a, Disclosure: Effective 2023-01-01 IFRS 17.82, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to finance income (expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
			totalLabel	Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	
ifrs-full	OtherComprehensiveIncomeNetOfTaxFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	X duration, credit	label	Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to financial assets measured at fair value through other comprehensive income applying paragraph 4.1.2 A of IFRS 9. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
			commentaryGuidance	Do NOT use this element for other comprehensive income relating to equity instruments designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9, which is not reclassified to profit or loss. Instead, use element 'Other comprehensive income, net of tax, gains (losses) from investments in equity instruments'.	
			totalLabel	Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeNetOfTaxGainsLossesFromInvestmentsInEquity-Instruments	X duration, credit	label	Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, related to gains (losses) from changes in the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxGainsLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstruments	X duration, credit	label	Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, related to gains (losses) on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans	X duration, credit	label	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	Disclosure: IAS 1.7, Common practice: IAS 19.135 b, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, related to gains (losses) on remeasurements of defined benefit plans, which comprise actuarial gains and losses; the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset). [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			totalLabel	Total other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	
ifrs-full	OtherComprehensiveIncomeNetOfTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlansAbstract		label	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans [abstract]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxGainsLossesOnRevaluation	X duration, credit	label	Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets	Disclosure: IAS 1.7, Disclosure: IAS 1.91 a
			documentation	The amount of other comprehensive income, net of tax, related to gains (losses) in relation to changes in the revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets. [Refer: Other comprehensive income; Revaluation surplus]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxHedgesOfNetInvestmentsInForeignOperations	X duration, credit	label	Other comprehensive income, net of tax, hedges of net investments in foreign operations	Disclosure: IAS 1.91 a, Disclosure: IAS 39.102 a, Disclosure: IFRS 9.6.5.13 a
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, hedges of net investments in foreign operations	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeNetOfTaxInsuranceFinanceIncomeExpensesFromInsuranceContractsIssued-ExcludedFromProfitOrLossThatWillBeReclassifiedToProfitOrLoss	X duration, credit	label	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	Disclosure: Effective 2023-01-01 IAS 1.7, Disclosure: Effective 2023-01-01 IAS 1.91 a, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of other comprehensive income, net of tax, after reclassification adjustments, related to insurance finance income (expenses) from insurance contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
			totalLabel	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	
ifrs-full	OtherComprehensiveIncomeNetOfTaxInsuranceFinanceIncomeExpensesFromInsuranceContractsIssued-ExcludedFromProfitOrLossThatWillNotBeReclassifiedToProfitOrLoss	X duration, credit	label	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	Disclosure: Effective 2023-01-01 IAS 1.7, Disclosure: Effective 2023-01-01 IAS 1.91 a, Disclosure: Effective 2023-01-01 IFRS 17.90
			documentation	The amount of other comprehensive income, net of tax, related to insurance finance income (expenses) from insurance contracts issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeNetOfTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLoss	X duration, credit	label	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	Disclosure: IFRS 14.22 b, Disclosure: IFRS 14.35
			documentation	The amount of other comprehensive income, net of tax, related to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
			totalLabel	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	
ifrs-full	OtherComprehensiveIncomeNetOfTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLoss-Abstract		label	Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]	
ifrs-full	OtherComprehensiveIncomeNetOfTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillNotBeReclassifiedToProfitOrLoss	X duration, credit	label	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	Disclosure: IFRS 14.22 a, Disclosure: IFRS 14.35
			documentation	The amount of other comprehensive income, net of tax, related to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss-BeforeTax	X duration, credit	label	Other comprehensive income that will be reclassified to profit or loss, before tax	Common practice: IAS 1.82 A, Common practice: IAS 1.IG6
			documentation	The amount of other comprehensive income that will be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]	
			totalLabel	Total other comprehensive income that will be reclassified to profit or loss, before tax	
ifrs-full	OtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss-NetOfTax	X duration, credit	label	Other comprehensive income that will be reclassified to profit or loss, net of tax	Example: IAS 1.82 A, Example: IAS 1.IG6
			documentation	The amount of other comprehensive income that will be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]	
			totalLabel	Total other comprehensive income that will be reclassified to profit or loss, net of tax	
ifrs-full	OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLoss-BeforeTax	X duration, credit	label	Other comprehensive income that will not be reclassified to profit or loss, before tax	Common practice: IAS 1.82 A, Common practice: IAS 1.IG6
			documentation	The amount of other comprehensive income that will not be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]	
			totalLabel	Total other comprehensive income that will not be reclassified to profit or loss, before tax	
ifrs-full	OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLoss-NetOfTax	X duration, credit	label	Other comprehensive income that will not be reclassified to profit or loss, net of tax	Example: IAS 1.82 A, Example: IAS 1.IG6
			documentation	The amount of other comprehensive income that will not be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]	
			totalLabel	Total other comprehensive income that will not be reclassified to profit or loss, net of tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherContingentLiabilitiesMember	member	label	Other contingent liabilities [member]	Example: IAS 37.88
			documentation	This member stands for contingent liabilities that the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]]	
ifrs-full	OtherCurrentAssets	X instant, debit	label	Other current assets	Common practice: IAS 1.55
			documentation	The amount of current assets that the entity does not separately disclose in the same statement or note. [Refer: Current assets]	
ifrs-full	OtherCurrentBorrowingsAndCurrentPortionOfOtherNoncurrentBorrowings	X instant, credit	label	Other current borrowings and current portion of other non-current borrowings	Common practice: IAS 1.112 c
			documentation	The amount of current other borrowings and the current portion of non-current other borrowings. [Refer: Other borrowings]	
ifrs-full	OtherCurrentFinancialAssets	X instant, debit	label	Other current financial assets	Disclosure: IAS 1.54 d
			documentation	The amount of current financial assets that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets; Current financial assets]	
ifrs-full	OtherCurrentFinancialLiabilities	X instant, credit	label	Other current financial liabilities	Disclosure: IAS 1.54 m, Disclosure: IFRS 12.B13 b
			documentation	The amount of current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities; Current financial liabilities]	
ifrs-full	OtherCurrentLiabilities	X instant, credit	label	Other current liabilities	Common practice: IAS 1.55
			documentation	The amount of current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Current liabilities]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherCurrentNonfinancialAssets	X instant, debit	label	Other current non-financial assets	Common practice: IAS 1.55
			documentation	The amount of current non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	
ifrs-full	OtherCurrentNonfinancialLiabilities	X instant, credit	label	Other current non-financial liabilities	Common practice: IAS 1.55
			documentation	The amount of current non-financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	
ifrs-full	OtherCurrentPayables	X instant, credit	label	Other current payables	Common practice: IAS 1.55
			documentation	The amount of current payables that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherCurrentReceivables	X instant, debit	label	Other current receivables	Example: IAS 1.78 b
			documentation	The amount of current other receivables. [Refer: Other receivables]	
ifrs-full	OtherDebtInstrumentsHeld	X instant, debit	label	Other debt instruments held	Common practice: IAS 1.112 c
			documentation	The amount of debt instruments held by the entity that it does not separately disclose in the same statement or note. [Refer: Debt instruments held]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherDecreasesAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised	(X) duration	label	Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	Example: IFRS 7.28 b, Example: IFRS 7.IG14
			documentation	The decrease in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]]	
			negatedLabel	Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	
ifrs-full	OtherDifferencesToCashAndCashEquivalentsInStatementOfCashFlows	(X) instant, credit	label	Other differences to cash and cash equivalents in statement of cash flows	Common practice: IAS 7.45
			documentation	The amount of differences between cash and cash equivalents in the statement of cash flows and the statement of financial position that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents]	
			negatedLabel	Other differences to cash and cash equivalents in statement of cash flows	
ifrs-full	OtherDisposalsOfAssetsMember	member	label	Other disposals of assets [member]	Example: IAS 10.22 c
			documentation	This member stands for disposals of assets that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherEmployeeExpense	X duration, debit	label	Other employee expense	Common practice: IAS 19.5
			documentation	The amount of employee expenses that the entity does not separately disclose in the same statement or note.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherEnvironmentRelated-ContingentLiabilityMember	member	label	Other environment related contingent liability [member]	Common practice: IAS 37.88
			documentation	This member stands for an environment-related contingent liability that the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]]	
ifrs-full	OtherEnvironmentRelated-ProvisionMember	member	label	Other environment related provision [member]	Common practice: IAS 37.84
			documentation	This member stands for an environment-related provision that the entity does not separately disclose in the same statement or note. [Refer: Other provisions [member]]	
ifrs-full	OtherEquityInterest	X instant, credit	label	Other equity interest	Example: IAS 1.78 e
			documentation	The amount of equity interest of an entity without share capital that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherEquityInterestMember	member	label	Other equity interest [member]	Disclosure: IAS 1.106
			documentation	This member stands for equity interest of an entity without share capital that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherEquitySecuritiesMember	member	label	Other equity securities [member]	Example: IFRS 13.94, Example: IFRS 13.IE60
			documentation	This member stands for equity instruments that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherExpenseByFunction	(X) duration, debit	label	Other expense, by function	Example: IAS 1.103, Disclosure: IAS 1.99, Disclosure: IAS 26.35 b (vii)
			documentation	The amount of expenses that the entity does not separately disclose in the same statement or note when the entity uses the 'function of expense' form for its analysis of expenses.	
			negatedTerseLabel	Other expense	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherExpenseByNature	X duration, debit	label	Other expenses, by nature	Example: IAS 1.102, Disclosure: IAS 1.99
			documentation	The amount of expenses that the entity does not separately disclose in the same statement or note when the entity uses the 'nature of expense' form for its analysis of expenses. [Refer: Expenses, by nature]	
			negatedTerseLabel	Other expenses	
			terseLabel	Other expenses	
ifrs-full	OtherFeeAndCommission-Expense	(X) duration, debit	label	Other fee and commission expense	Common practice: IAS 1.112 c
			documentation	The amount of fee and commission expense that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission expense]	
			negatedLabel	Other fee and commission expense	
ifrs-full	OtherFeeAndCommission-Income	X duration, credit	label	Other fee and commission income	Common practice: IAS 1.112 c
			documentation	The amount of fee and commission income that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission income]	
ifrs-full	OtherFinanceCost	X duration, debit	label	Other finance cost	Common practice: IAS 1.112 c
			documentation	The amount of finance costs that the entity does not separately disclose in the same statement or note. [Refer: Finance costs]	
ifrs-full	OtherFinanceIncome	X duration, credit	label	Other finance income	Common practice: IAS 1.112 c
			documentation	The amount of finance income that the entity does not separately disclose in the same statement or note. [Refer: Finance income]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherFinanceIncomeCost	X duration, credit	label	Other finance income (cost)	Common practice: IAS 1.85
			documentation	The amount of finance income or cost that the entity does not separately disclose in the same statement or note. [Refer: Finance income (cost)]	
ifrs-full	OtherFinancialAssets	X instant, debit	label	Other financial assets	Disclosure: IAS 1.54 d
			documentation	The amount of financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	
ifrs-full	OtherFinancialLiabilities	X instant, credit	label	Other financial liabilities	Disclosure: IAS 1.54 m
			documentation	The amount of financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Financial liabilities]	
ifrs-full	OtherGainsLosses	X duration, credit	label	Other gains (losses)	Common practice: IAS 1.102, Common practice: IAS 1.103
			documentation	The gains (losses) that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherImpairedAssetsMember	member	label	Other impaired assets [member]	Example: IAS 36.127
			documentation	This member stands for impaired assets that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherIncome	X duration, credit	label	Other income	Example: IAS 1.102, Example: IAS 1.103, Disclosure: IAS 26.35 b (iv)
			documentation	The amount of operating income that the entity does not separately disclose in the same statement or note.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherIncomeExpenseFrom-SubsidiariesJointlyControlledEntitiesAndAssociates	X duration, credit	label	Other income (expense) from subsidiaries, jointly controlled entities and associates	Common practice: IAS 1.85
			documentation	The amount of income or expense from subsidiaries, jointly controlled entities and associates that the entity does not separately disclose in the same statement or note. [Refer: Associates [member]; Subsidiaries [member]]	
ifrs-full	OtherIncreasesAggregate-DifferenceBetweenFair-ValueAtInitialRecognition-AndAmountDeterminedUsingValuationTechniqueYet-ToBeRecognised	X duration	label	Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	Example: IFRS 7.28 b, Example: IFRS 7.IG14
			documentation	The increase in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]]	
ifrs-full	OtherIndividuallyImmaterialComponentsOfOtherComprehensiveIncomeBeforeTax	X duration, credit	label	Other individually immaterial components of other comprehensive income, before tax	Common practice: IAS 1.85
			documentation	The amount of individually immaterial components of other comprehensive income, before tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income, before tax]	
ifrs-full	OtherIndividuallyImmaterialComponentsOfOtherComprehensiveIncomeNetOfTax	X duration, credit	label	Other individually immaterial components of other comprehensive income, net of tax	Common practice: IAS 1.85
			documentation	The amount of individually immaterial components of other comprehensive income, net of tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherInflowsOutflowsOf-CashClassifiedAsFinancing-Activities	X duration, debit	label	Other inflows (outflows) of cash, classified as financing activities	Disclosure: IAS 7.21
			documentation	Inflows (outflows) of cash, classified as financing activities, that the entity does not separately disclose in the same statement or note.	
			terseLabel	Other inflows (outflows) of cash	
ifrs-full	OtherInflowsOutflowsOf-CashClassifiedAsInvesting-Activities	X duration, debit	label	Other inflows (outflows) of cash, classified as investing activities	Disclosure: IAS 7.21
			documentation	Inflows (outflows) of cash, classified as investing activities, that the entity does not separately disclose in the same statement or note.	
			terseLabel	Other inflows (outflows) of cash	
ifrs-full	OtherInflowsOutflowsOf-CashClassifiedAsOperating-Activities	X duration, debit	label	Other inflows (outflows) of cash, classified as operating activities	Disclosure: IAS 7.14
			documentation	Inflows (outflows) of cash, classified as operating activities, that the entity does not separately disclose in the same statement or note.	
			terseLabel	Other inflows (outflows) of cash	
ifrs-full	OtherIntangibleAssets	X instant, debit	label	Other intangible assets	Common practice: IAS 38.119
			documentation	The amount of intangible assets that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	
ifrs-full	OtherIntangibleAssetsMember	member	label	Other intangible assets [member]	Common practice: IAS 38.119
			documentation	This member stands for a class of intangible assets that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherInventories	X instant, debit	label	Other current inventories	Common practice: IAS 2.37
			documentation	The amount of inventory that the entity does not separately disclose in the same statement or note. [Refer: Inventories]	
ifrs-full	OtherLiabilities	X instant, credit	label	Other liabilities	Common practice: IAS 1.55
			documentation	The amount of liabilities that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued	X instant, credit	label	Other liabilities under insurance contracts and reinsurance contracts issued	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG22
			documentation	The amount of liabilities under insurance contracts and reinsurance contracts issued that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]	
ifrs-full	OtherLongtermBenefits	X duration, debit	label	Other long-term employee benefits	Common practice: IAS 19.158
			documentation	The amount of long-term employee benefits other than post-employment benefits and termination benefits. Such benefits may include long-term paid absences, jubilee or other long-service benefits, long-term disability benefits, long-term profit-sharing and bonuses and long-term deferred remuneration. [Refer: Employee benefits expense]	
ifrs-full	OtherLongtermProvisions	X instant, credit	label	Other non-current provisions	Disclosure: IAS 1.78 d
			documentation	The amount of non-current provisions other than provisions for employee benefits. [Refer: Non-current provisions]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherMaterialActuarialAssumptions	X.XX instant	label	Other material actuarial assumptions	Common practice: IAS 19.144
			documentation	Any other material assumption used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value]	
ifrs-full	OtherMaterialActuarialAssumptionsMember	member	label	Other material actuarial assumptions [member]	Common practice: IAS 19.145
			documentation	This member stands for material actuarial assumptions that the entity does not separately disclose in the same statement or note. [Refer: Actuarial assumptions [member]]	
ifrs-full	OtherMaterialNoncashItems	X duration, debit	label	Other material non-cash items	Disclosure: IFRS 8.23 i, Disclosure: IFRS 8.28 e
			documentation	The amount of material non-cash items other than depreciation and amortisation.	
ifrs-full	OtherNoncurrentAssets	X instant, debit	label	Other non-current assets	Common practice: IAS 1.55
			documentation	The amount of non-current assets that the entity does not separately disclose in the same statement or note. [Refer: Non-current assets]	
ifrs-full	OtherNoncurrentFinancialAssets	X instant, debit	label	Other non-current financial assets	Disclosure: IAS 1.54 d
			documentation	The amount of non-current financial assets that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherNoncurrentFinancialLiabilities	X instant, credit	label	Other non-current financial liabilities	Disclosure: IAS 1.54 m, Disclosure: IFRS 12.B13 c
			documentation	The amount of non-current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	
ifrs-full	OtherNoncurrentLiabilities	X instant, credit	label	Other non-current liabilities	Common practice: IAS 1.55
			documentation	The amount of non-current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Non-current liabilities]	
ifrs-full	OtherNoncurrentNonfinancialAssets	X instant, debit	label	Other non-current non-financial assets	Common practice: IAS 1.55
			documentation	The amount of non-current non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	
ifrs-full	OtherNoncurrentNonfinancialLiabilities	X instant, credit	label	Other non-current non-financial liabilities	Common practice: IAS 1.55
			documentation	The amount of non-current non-financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	
ifrs-full	OtherNoncurrentPayables	X instant, credit	label	Other non-current payables	Common practice: IAS 1.55
			documentation	The amount of non-current payables that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherNoncurrentReceivables	X instant, debit	label	Other non-current receivables	Example: IAS 1.78 b
			documentation	The amount of non-current other receivables. [Refer: Other receivables]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherNonfinancialAssets	X instant, debit	label	Other non-financial assets	Common practice: IAS 1.55
			documentation	The amount of non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]	
ifrs-full	OtherNonfinancialLiabilities	X instant, credit	label	Other non-financial liabilities	Common practice: IAS 1.55
			documentation	The amount of non-financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]	
ifrs-full	OtherOperatingIncome-Expense	X duration, credit	label	Other operating income (expense)	Common practice: IAS 1.85
			documentation	The amount of operating income (expense) that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherPayables	X instant, credit	label	Other payables	Common practice: IAS 1.55
			documentation	Amounts payable that the entity does not separately disclose in the same statement or note.	
ifrs-full	OtherPriceRiskMember	member	label	Other price risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Disclosure: Effective 2023-01-01 IFRS 17.128 a (ii), Disclosure: IFRS 7 – Defined terms
			documentation	This member stands for a type of market risk representing the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or by factors affecting all similar financial instruments traded in the market. [Refer: Currency risk [member]; Interest rate risk [member]; Financial instruments, class [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherPropertyPlantAndEquipment	X instant, debit	label	Other property, plant and equipment	Common practice: IAS 16.37
			documentation	The amount of property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]	
ifrs-full	OtherPropertyPlantAndEquipmentMember	member	label	Other property, plant and equipment [member]	Common practice: IAS 16.37
			documentation	This member stands for a class of property, plant and equipment representing property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]	
ifrs-full	OtherProvisions	X instant, credit	label	Other provisions	Disclosure: IAS 1.78 d, Disclosure: IAS 37.84 a
			documentation	The amount of provisions other than provisions for employee benefits. [Refer: Provisions]	
			totalLabel	Total other provisions	
			periodStartLabel	Other provisions at beginning of period	
			periodEndLabel	Other provisions at end of period	
ifrs-full	OtherProvisionsAbstract		label	Other provisions [abstract]	
ifrs-full	OtherProvisionsMember	member [default]	label	Other provisions [member]	Disclosure: IAS 37.84
			documentation	This member stands for provisions other than provisions for employee benefits. It also represents the standard value for the 'Classes of other provisions' axis if no other member is used. [Refer: Provisions]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherReceivables	X instant, debit	label	Other receivables	Example: IAS 1.78 b
			documentation	The amount receivable by the entity that it does not separately disclose in the same statement or note.	
ifrs-full	OtherRegulatoryDeferralAccountCreditBalances	X instant, credit	label	Other regulatory deferral account credit balances	Example: IFRS 14.25, Example: IFRS 14.IE5
			documentation	The amount of regulatory deferral account credit balances that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account credit balances]	
ifrs-full	OtherRegulatoryDeferralAccountDebitBalances	X instant, debit	label	Other regulatory deferral account debit balances	Example: IFRS 14.25, Example: IFRS 14.IE5
			documentation	The amount of regulatory deferral account debit balances that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account debit balances]	
ifrs-full	OtherRelatedPartiesMember	member	label	Other related parties [member]	Disclosure: IAS 24.19 g
			documentation	This member stands for related parties that the entity does not separately disclose in the same statement or note. [Refer: Related parties [member]]	
ifrs-full	OtherReserves	X instant, credit	label	Other reserves	Example: IAS 1.78 e
			documentation	A component of equity representing reserves within equity, not including retained earnings. [Refer: Retained earnings]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherReservesMember	member	label	Other reserves [member]	Disclosure: IAS 1.106, Disclosure: IAS 1.79 b
			documentation	This member stands for a component of equity representing reserves within equity, not including retained earnings. It also represents the standard value for the 'Reserves within equity' axis if no other member is used. [Refer: Retained earnings]	
ifrs-full	OtherRevenue	X duration, credit	label	Other revenue	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from sources that the entity does not separately disclose in the same statement or note. [Refer: Revenue]	
ifrs-full	OtherReversalsOfProvisions	X duration, credit	label	Other reversals of provisions	Disclosure: IAS 1.98 g
			documentation	The amount of reversals of provisions that the entity does not separately disclose in the same statement or note. [Refer: Provisions]	
ifrs-full	OtherShorttermEmployee-Benefits	X duration, debit	label	Other short-term employee benefits	Common practice: IAS 19.9
			documentation	The amount of expense from employee benefits (other than termination benefits), which are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related services, that the entity does not separately disclose in the same statement or note. [Refer: Employee benefits expense]	
ifrs-full	OtherShorttermProvisions	X instant, credit	label	Other current provisions	Disclosure: IAS 1.78 d
			documentation	The amount of current provisions other than provisions for employee benefits. [Refer: Provisions]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherTangibleOrIntangibleAssetsTransferred	X instant, credit	label	Other tangible or intangible assets transferred	Disclosure: IFRS 3.B64 f (ii)
			documentation	The fair value, at acquisition date, of other tangible or intangible assets (including a business or subsidiary of the acquirer) transferred as consideration in a business combination, that the entity does not separately disclose in the same note. [Refer: Intangible assets other than goodwill; Business combinations [member]; Subsidiaries [member]]	
ifrs-full	OtherTaxEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome	X duration, debit	label	Other tax effects for reconciliation between accounting profit and tax expense (income)	Disclosure: IAS 12.81 c (i)
			documentation	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that the entity does not separately disclose in the same statement or note. [Refer: Accounting profit; Applicable tax rate]	
ifrs-full	OtherTaxRateEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome	X.XX duration	label	Other tax rate effects for reconciliation between accounting profit and tax expense (income)	Disclosure: IAS 12.81 c (ii)
			documentation	Tax rate effects, in aggregate, on the reconciliation between the average effective tax rate and the applicable tax rate that the entity does not separately disclose in the reconciliation. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	OtherTemporaryDifferencesMember	member	label	Other temporary differences [member]	Common practice: IAS 12.81 g
			documentation	This member stands for temporary differences that the entity does not separately disclose in the same statement or note. [Refer: Temporary differences [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OtherTradingIncome-Expense	X duration, credit	label	Other trading income (expense)	Common practice: IAS 1.112 c
			documentation	The amount of trading income (expense) that the entity does not separately disclose in the same statement or note. [Refer: Trading income (expense)]	
ifrs-full	OtherWorkPerformed-ByEntityAndCapitalised	X duration, credit	label	Other work performed by entity and capitalised	Common practice: IAS 1.85, Example: IAS 1.IG6
			documentation	The amount of the entity's own work capitalised from items originally classified as costs that the entity does not separately disclose in the same statement or note.	
ifrs-full	OutflowsOfCashFromInvestingActivities	X duration, credit	label	Outflows of cash from investing activities	Common practice: IAS 7.16
			documentation	The cash outflow for investing activities.	
ifrs-full	OutputOfAgricultural-Produce	X.XX duration	label	Output of agricultural produce	Common practice: IAS 41.46 b (ii)
			documentation	The output of entity's agricultural produce.	
ifrs-full	OutstandingBalancesFor-RelatedPartyTransactions-Abstract		label	Outstanding balances for related party transactions [abstract]	
ifrs-full	OutstandingCommitments-MadeByEntityRelatedParty-Transactions	X instant, credit	label	Outstanding commitments made by entity, related party transactions	Disclosure: IAS 24.18 b
			documentation	The amount of outstanding commitments made by the entity in related party transactions. [Refer: Related parties [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	OutstandingCommitments-MadeOnBehalfOfEntityRelatedPartyTransactions	X instant, credit	label	Outstanding commitments made on behalf of entity, related party transactions	Disclosure: IAS 24.18 b
			documentation	The amount of outstanding commitments made on behalf of the entity in related party transactions. [Refer: Related parties [member]]	
ifrs-full	OwneroccupiedProperty-MeasuredUsingInvestment-PropertyFairValueModel	X instant, debit	label	Owner-occupied property measured using investment property fair value model	Disclosure: Effective 2023-01-01 IAS 16.29B
			documentation	The amount of property, plant and equipment representing owner-occupied property measured using the investment property fair value model applying paragraph 29A of IAS 16. [Refer: Property, plant and equipment]	
ifrs-full	OwneroccupiedProperty-MeasuredUsingInvestment-PropertyFairValueModelMember	member	label	Owner-occupied property measured using investment property fair value model [member]	Disclosure: Effective 2023-01-01 IAS 16.29B
			documentation	This member stands for a class of property, plant and equipment representing owner-occupied property measured using the investment property fair value model applying paragraph 29A of IAS 16. [Refer: Property, plant and equipment]	
ifrs-full	ParentMember	member	label	Parent [member]	Disclosure: IAS 24.19 a
			documentation	This member stands for an entity that controls one or more entities.	
ifrs-full	ParticipatingEquityInstrumentsOtherThanOrdinarySharesAbstract		label	Participating equity instruments other than ordinary shares [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ParticipationInDefinedBenefitPlanThatSharesRisks-BetweenGroupEntitiesRelatedPartyTransactions	X duration	label	Participation in defined benefit plan that shares risks between group entities, related party transactions	Example: IAS 24.22
			documentation	The amount of participation by the entity in a defined benefit plan that shares risks between group entities. [Refer: Defined benefit plans [member]; Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ParValuePerShare	X.XX instant	label	Par value per share	Disclosure: IAS 1.79 a (iii)
			documentation	The nominal value per share.	
ifrs-full	PastDueStatusAxis	axis	label	Past due status [axis]	Example: IFRS 7.35 N, Common practice: Expiry date 2023-01-01 IFRS 7.37
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	PastDueStatusMember	member [default]	label	Past due status [member]	Example: IFRS 7.35 N, Common practice: Expiry date 2023-01-01 IFRS 7.37
			documentation	This member stands for all past-due statuses. It also represents the standard value for the 'Past due status' axis if no other member is used.	
ifrs-full	PastServiceCostAndGains-LossesArisingFromSettlementsNetDefinedBenefit-LiabilityAsset	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset) resulting from past service cost and losses (gains) arising from settlements	Disclosure: IAS 19.141 d
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from past service cost and losses (gains) arising from settlements. [Refer: Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements; Net defined benefit liability (asset)]	
			netLabel	Net increase (decrease) in net defined benefit liability (asset) resulting from past service cost and gains (losses) arising from settlements	
ifrs-full	PastServiceCostAndGains-LossesArisingFromSettlementsNetDefinedBenefit-LiabilityAssetAbstract		label	Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PastServiceCostAndLosses-GainsArisingFromSettlementsDefinedBenefitPlans	X duration, debit	label	Past service cost and losses (gains) arising from settlements, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of expense (income) resulting from past service cost and losses (gains) arising from settlements. [Refer: Post-employment benefit expense in profit or loss, defined benefit plans; Past service cost, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from past service cost and losses (gains) arising from settlements]	
			totalLabel	Total past service cost and losses (gains) arising from settlements, defined benefit plans	
ifrs-full	PastServiceCostAndLosses-GainsArisingFromSettlementsDefinedBenefitPlans-Abstract		label	Past service cost and losses (gains) arising from settlements, defined benefit plans [abstract]	
ifrs-full	PastServiceCostDefined-BenefitPlans	X duration, debit	label	Past service cost, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of expense (income) resulting from past service cost. Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan). [Refer: Post-employment benefit expense in profit or loss, defined benefit plans; Defined benefit plans [member]] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from past service cost]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PastServiceCostNetDefined-BenefitLiabilityAsset	X duration, credit	label	Increase (decrease) in net defined benefit liability (asset) resulting from past service cost	Disclosure: IAS 19.141 d
			documentation	The increase (decrease) in the net defined benefit liability (asset) resulting from past service cost. Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan). [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]	
ifrs-full	PayablesForPurchaseOfEnergy	X instant, credit	label	Payables for purchase of energy	Common practice: IAS 1.78
			documentation	The amount of payables for the purchase of energy.	
ifrs-full	PayablesForPurchaseOf-NoncurrentAssets	X instant, credit	label	Payables for purchase of non-current assets	Common practice: IAS 1.78
			documentation	The amount of payables for the purchase of non-current assets. [Refer: Non-current assets]	
ifrs-full	PayablesOnSocialSecurity-AndTaxesOtherThanIncomeTax	X instant, credit	label	Payables on social security and taxes other than income tax	Common practice: IAS 1.78
			documentation	The amount of payment due on social security and taxes other than income tax. Income taxes include all domestic and foreign taxes that are based on taxable profits. Income taxes also include taxes, such as withholding taxes, that are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PaymentsForDebtIssueCosts	X duration, credit	label	Payments for debt issue costs	Common practice: IAS 7.17
			documentation	The cash outflow for debt issue costs.	
ifrs-full	PaymentsForDevelopment-ProjectExpenditure	X duration, credit	label	Payments for development project expenditure	Common practice: IAS 7.16
			documentation	The cash outflow for expenditure related to development projects.	
ifrs-full	PaymentsForExplorationAndEvaluationExpenses	X duration, credit	label	Payments for exploration and evaluation expenses	Common practice: IAS 7.14
			documentation	The cash outflow for expenses incurred by an entity in connection with the exploration for, and evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable.	
ifrs-full	PaymentsForPremiumsAnd-ClaimsAnnuitiesAndOther-PolicyBenefits	(X) duration, credit	label	Payments for premiums and claims, annuities and other policy benefits	Example: Expiry date 2023-01-01 IAS 7.14 e
			documentation	The cash outflow for premiums and claims, annuities and other policy benefits.	
			negatedLabel	Payments for premiums and claims, annuities and other policy benefits	
ifrs-full	PaymentsForShareIssueCosts	X duration, credit	label	Payments for share issue costs	Common practice: IAS 7.17
			documentation	The cash outflow for share issue costs.	
ifrs-full	PaymentsFromChangesIn-OwnershipInterestsInSubsidiaries	(X) duration, credit	label	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	Disclosure: IAS 7.42 A, Disclosure: IAS 7.42B
			documentation	The cash outflow for changes in ownership interests in subsidiaries that do not result in a loss of control. [Refer: Subsidiaries [member]]	
			negatedLabel	Payments from changes in ownership interests in subsidiaries that do not result in loss of control	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PaymentsFromContract-sHeldForDealingOrTrading-Purpose	(X) duration, credit	label	Payments from contracts held for dealing or trading purpose	Example: IAS 7.14 g
			documentation	The cash outflow for contracts held for dealing or trading purposes.	
			negatedLabel	Payments from contracts held for dealing or trading purpose	
ifrs-full	PaymentsFromPlanNetDefi-nedBenefitLiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from payments from plan	Disclosure: IAS 19.141 g
			documentation	The decrease (increase) in the net defined benefit liability (asset) resulting from payments from the plan. [Refer: Net defined benefit liability (asset)]	
			commentaryGuidance	Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from payments from plan should be tagged with a positive value. Decreases in the fair value of plan assets resulting from payments from plan represent an increase in net defined benefit liability (equivalent to a decrease in net defined benefit asset) and should be tagged with a negative value.	
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from payments from plan	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PaymentsInRespectOfSettlementsNetDefinedBenefit-LiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from payments in respect of settlements	Disclosure: IAS 19.141 g
			documentation	The decrease (increase) in the net defined benefit liability (asset) resulting from payments from the plan in respect of settlements. [Refer: Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements; Net defined benefit liability (asset); Defined benefit plans [member]]	
			commentaryGuidance	Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from payments in respect of settlements should be tagged with a positive value. Decreases in the fair value of plan assets resulting from payments in respect of settlements represent an increase in net defined benefit liability (equivalent to a decrease in net defined benefit asset) and should be tagged with a negative value.	
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from payments in respect of settlements	
ifrs-full	PaymentsInRespectOfSettlementsReimbursementRights	(X) duration, credit	label	Decrease in reimbursement rights related to defined benefit obligation, resulting from payments in respect of settlements	Disclosure: IAS 19.141 g
			documentation	The decrease (increase) in reimbursement rights related to defined benefit obligation, resulting from payments in respect of settlements. [Refer: Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements; Defined benefit plans [member]]	
			negatedLabel	Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from payments in respect of settlements	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PaymentsOfLeaseLiabilitiesClassifiedAsFinancingActivities	(X) duration, credit	label	Payments of lease liabilities, classified as financing activities	Example: IAS 7.17 e
			documentation	The cash outflow for payment of lease liabilities, classified as financing activities. [Refer: Lease liabilities]	
			negatedTerseLabel	Payments of lease liabilities	
ifrs-full	PaymentsOfOtherEquityInstruments	(X) duration, credit	label	Payments of other equity instruments	Common practice: IAS 7.17
			documentation	The cash outflow for payments for equity instruments that the entity does not separately disclose in the same statement or note.	
			negatedLabel	Payments of other equity instruments	
ifrs-full	PaymentsToAcquireOrRedeemEntitysShares	(X) duration, credit	label	Payments to acquire or redeem entity's shares	Example: IAS 7.17 b
			documentation	The cash outflow to acquire or redeem entity's shares.	
			negatedLabel	Payments to acquire or redeem entity's shares	
ifrs-full	PaymentsToAndOnBehalfOfEmployees	(X) duration, credit	label	Payments to and on behalf of employees	Example: IAS 7.14 d
			documentation	The cash outflow to, and on behalf of, employees.	
			negatedLabel	Payments to and on behalf of employees	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PaymentsToManufactureOr-AcquireAssetsHeldForRentalToOthersAndSubsequentlyHeldForSale	(X) duration, credit	label	Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	Example: IAS 7.14
			documentation	The cash outflow to manufacture or acquire assets held for rental to others and subsequently held for sale.	
			negatedLabel	Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	
ifrs-full	PaymentsToSuppliersFor-GoodsAndServices	(X) duration, credit	label	Payments to suppliers for goods and services	Example: IAS 7.14 c
			documentation	The cash outflow to suppliers for goods and services.	
			negatedLabel	Payments to suppliers for goods and services	
ifrs-full	PaymentsToSuppliersFor-GoodsAndServicesAnd-ToAndOnBehalfOfEmployees	X duration, credit	label	Payments to suppliers for goods and services and to and on behalf of employees	Common practice: IAS 7.14
			documentation	The cash outflow for payments to suppliers for goods and services and to, and on behalf of, employees.	
ifrs-full	PensionDefinedBenefit-PlansMember	member	label	Pension defined benefit plans [member]	Common practice: IAS 19.138 b
			documentation	This member stands for pension defined benefit plans. [Refer: Defined benefit plans [member]]	
ifrs-full	PercentageOfEntitys-Revenue	X.XX duration	label	Percentage of entity's revenue	Common practice: IFRS 8.34
			documentation	The percentage of the entity's revenue. [Refer: Revenue]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PercentageOfReasonably-PossibleDecreaseInActuarialAssumption	X.XX instant	label	Percentage of reasonably possible decrease in actuarial assumption	Disclosure: IAS 19.145 a
			documentation	The reasonably possible percentage of the decrease in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer: Actuarial assumptions [member]]	
ifrs-full	PercentageOfReasonably-PossibleDecreaseInRiskExposureThatArisesFromContractsWithinScopeOfIFRS17	X.XX instant	label	Percentage of reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.128 a
			documentation	The percentage of the reasonably possible decrease in the risk variable that arises from contracts within scope of IFRS 17.	
ifrs-full	PercentageOfReasonably-PossibleDecreaseInUnobservableInputAssets	X.XX instant	label	Percentage of reasonably possible decrease in unobservable input, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of assets.	
			commentaryGuidance	Use this element for decreases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent decrease in cash flows. Also use this element for decreases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point decrease in an 8 per cent discount rate to a discount rate of 6 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent decrease in an 8 per cent discount rate to a discount rate of 7.84 per cent (ie multiplied by 0.98). In such cases, create extension elements.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PercentageOfReasonably-PossibleDecreaseInUnobservableInputEntitysOwnEquityInstruments	X.XX instant	label	Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	Common practice: IFRS 13.93 h (ii)
			documentation	The percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of the entity's own equity instruments.	
			commentaryGuidance	Use this element for decreases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent decrease in cash flows. Also use this element for decreases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point decrease in an 8 per cent discount rate to a discount rate of 6 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent decrease in an 8 per cent discount rate to a discount rate of 7.84 per cent (ie multiplied by 0.98). In such cases, create extension elements.	
ifrs-full	PercentageOfReasonably-PossibleDecreaseInUnobservableInputLiabilities	X.XX instant	label	Percentage of reasonably possible decrease in unobservable input, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of liabilities.	
			commentaryGuidance	Use this element for decreases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent decrease in cash flows. Also use this element for decreases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point decrease in an 8 per cent discount rate to a discount rate of 6 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent decrease in an 8 per cent discount rate to a discount rate of 7.84 per cent (ie multiplied by 0.98). In such cases, create extension elements.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PercentageOfReasonably-PossibleIncreaseInActuarial-Assumption	X.XX instant	label	Percentage of reasonably possible increase in actuarial assumption	Disclosure: IAS 19.145 a
			documentation	The reasonably possible percentage of the increase in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer: Actuarial assumptions [member]]	
ifrs-full	PercentageOfReasonably-PossibleIncreaseInRiskExposureThatArisesFromContractsWithinScopeOfIFRS17	X.XX instant	label	Percentage of reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17	Disclosure: Effective 2023-01-01 IFRS 17.128 a
			documentation	The percentage of a reasonably possible increase in the risk variable that arises from contracts within scope of IFRS 17.	
ifrs-full	PercentageOfReasonably-PossibleIncreaseInUnobservableInputAssets	X.XX instant	label	Percentage of reasonably possible increase in unobservable input, assets	Common practice: IFRS 13.93 h (ii)
			documentation	The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of assets.	
			commentaryGuidance	Use this element for increases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent increase in cash flows. Also use this element for increases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point increase in an 8 per cent discount rate to a discount rate of 10 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent increase in an 8 per cent discount rate to a discount rate of 8.16 per cent (ie multiplied by 1.02). In such cases, create extension elements.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PercentageOfReasonably-PossibleIncreaseInUnobservableInputEntitysOwnEquityInstruments	X.XX instant	label	Percentage of reasonably possible increase in unobservable input, entity's own equity instruments	Common practice: IFRS 13.93 h (ii)
			documentation	The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of the entity's own equity instruments.	
			commentaryGuidance	Use this element for increases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent increase in cash flows. Also use this element for increases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point increase in an 8 per cent discount rate to a discount rate of 10 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent increase in an 8 per cent discount rate to a discount rate of 8.16 per cent (ie multiplied by 1.02). In such cases, create extension elements.	
ifrs-full	PercentageOfReasonably-PossibleIncreaseInUnobservableInputLiabilities	X.XX instant	label	Percentage of reasonably possible increase in unobservable input, liabilities	Common practice: IFRS 13.93 h (ii)
			documentation	The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of liabilities.	
			commentaryGuidance	Use this element for increases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent increase in cash flows. Also use this element for increases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point increase in an 8 per cent discount rate to a discount rate of 10 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent increase in an 8 per cent discount rate to a discount rate of 8.16 per cent (ie multiplied by 1.02). In such cases, create extension elements.	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PercentageOfVotingEquity-InterestsAcquired	X.XX instant	label	Percentage of voting equity interests acquired	Disclosure: IFRS 3.B64 c
			documentation	The percentage of voting equity interests acquired in a business combination. [Refer: Business combinations [member]]	
ifrs-full	PerformanceObligationsAxis	axis	label	Performance obligations [axis]	Disclosure: IFRS 15.119
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	PerformanceObligationsMember	member [default]	label	Performance obligations [member]	Disclosure: IFRS 15.119
			documentation	This member stands for all performance obligations. A performance obligation is a promise in a contract with a customer to transfer to the customer either: (a) a good or service (or a bundle of goods or services) that is distinct; or (b) a series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer. This member also represents the standard value for the 'Performance obligations' axis if no other member is used.	
ifrs-full	PerformanceObligationsSatisfiedAtPointInTime-Member	member	label	Performance obligations satisfied at point in time [member]	Disclosure: IFRS 15.125
			documentation	This member stands for performance obligations satisfied at a point in time. An entity satisfies a performance obligation at a point in time, if the performance obligation is not satisfied over time. [Refer: Performance obligations [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PerformanceObligationsSatisfiedOverTimeMember	member	label	Performance obligations satisfied over time [member]	Disclosure: IFRS 15.124
			documentation	This member stands for performance obligations satisfied over time. An entity satisfies a performance obligation over time, if one of the following criteria is met: (a) the customer simultaneously receives and consumes the benefits provided by the entity's performance as the entity performs; (b) the entity's performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced; or (c) the entity's performance does not create an asset with an alternative use to the entity and the entity has an enforceable right to payment for performance completed to date. [Refer: Performance obligations [member]]	
ifrs-full	PeriodCoveredByFinancialStatements	text	label	Period covered by financial statements	Disclosure: IAS 1.51 c
			documentation	The description of the period covered by the set of financial statements or notes.	
ifrs-full	PlanAssetsAtFairValue	X instant, debit	label	Plan assets, at fair value	Common practice: IAS 19.57 a
			documentation	The fair value of defined benefit plan assets. Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies. [Refer: At fair value [member]]	
			totalLabel	Total plan assets, at fair value	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PlanAssetsMember	member	label	Plan assets [member]	Disclosure: IAS 19.140 a (i)
			documentation	This member stands for defined benefit plan assets. Plan assets comprise: (a) assets held by a long-term employee benefit fund; and (b) qualifying insurance policies.	
ifrs-full	PlantsMember	member	label	Plants [member]	Common practice: IAS 41.41
			documentation	This member stands for plants.	
ifrs-full	PortfolioAndOtherManagementFeeIncome	X duration, credit	label	Portfolio and other management fee income	Common practice: IAS 1.112 c
			documentation	The amount of income recognised from portfolio and other management fees.	
ifrs-full	PortionOfConsiderationPaidReceivedConsistingOfCashAndCashEquivalents	X duration, credit	label	Portion of consideration paid (received) consisting of cash and cash equivalents	Disclosure: IAS 7.40 b
			documentation	The portion of consideration paid or received, consisting of cash and cash equivalents, in respect of both obtaining and losing control of subsidiaries or other businesses. [Refer: Subsidiaries [member]; Cash and cash equivalents; Consideration paid (received)]	
ifrs-full	PortionOfGainsLossesRecognisedWhenControlOfSubsidiaryIsLostAttributableToDerecognisingRegulatoryDeferralAccountBalancesInFormerSubsidiary	X duration, credit	label	Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	Disclosure: IFRS 14.B28
			documentation	The portion of gains (losses) from losing control of a subsidiary that is attributable to derecognising regulatory deferral account balances in the former subsidiary. [Refer: Gains (losses) recognised when control of subsidiary is lost; Regulatory deferral account balances [member]; Subsidiaries [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PortionOfGainsLossesRecognisedWhenControlOfSubsidiaryIsLostAttributableToRecognisingInvestmentRetainedInFormerSubsidiary	X duration, credit	label	Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	Disclosure: IFRS 12.19 a
			documentation	The portion of gains (losses) from losing control of a subsidiary attributable to recognising any investment retained in the former subsidiary at its fair value at the date when control is lost. [Refer: Gains (losses) recognised when control of subsidiary is lost; Subsidiaries [member]]	
ifrs-full	PostemploymentBenefitExpenseDefinedBenefitPlans	X duration, debit	label	Post-employment benefit expense in profit or loss, defined benefit plans	Common practice: IAS 19.135 b, Common practice: IAS 19.5
			documentation	The amount of post-employment benefit expense included in profit or loss relating to defined benefit plans. [Refer: Profit (loss); Defined benefit plans [member]] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss]	
			totalLabel	Total post-employment benefit expense in profit or loss, defined benefit plans	
ifrs-full	PostemploymentBenefitExpenseDefinedBenefitPlansAbstract		label	Post-employment benefit expense in profit or loss, defined benefit plans [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PostemploymentBenefitExpenseDefinedContributionPlans	X duration, debit	label	Post-employment benefit expense, defined contribution plans	Disclosure: IAS 19.53
			documentation	The amount of post-employment benefit expense relating to defined contribution plans. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.	
ifrs-full	PostemploymentBenefitExpenseInProfitOrLoss	X duration, debit	label	Post-employment benefit expense in profit or loss	Common practice: IAS 19.5
			documentation	The amount of post-employment benefit expense included in profit or loss	
			totalLabel	Total post-employment benefit expense in profit or loss	
ifrs-full	PostemploymentBenefitExpenseInProfitOrLoss-Abstract		label	Post-employment benefit expense in profit or loss [abstract]	
ifrs-full	PostemploymentMedical-DefinedBenefit-PlansMember	member	label	Post-employment medical defined benefit plans [member]	Example: IAS 19.138 b
			documentation	This member stands for post-employment medical defined benefit plans. [Refer: Defined benefit plans [member]]	
ifrs-full	PotentialOrdinaryShare-TransactionsMember	member	label	Potential ordinary share transactions [member]	Example: IAS 10.22 f
			documentation	This member stands for potential ordinary share transactions. [Refer: Ordinary shares [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PowerGeneratingAssetsMember	member	label	Power generating assets [member]	Common practice: IAS 16.37
			documentation	This member stands for a class of property, plant and equipment representing assets that generate power. [Refer: Property, plant and equipment]	
ifrs-full	PrecontractCostsMember	member	label	Pre-contract costs [member]	Example: IFRS 15.128 a
			documentation	This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the pre-contract costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	
ifrs-full	PreferenceSharesMember	member	label	Preference shares [member]	Common practice: IAS 1.79 a
			documentation	This member stands for equity instruments that are senior in some aspects to ordinary shares, but subordinate to debt instruments in terms of claim. [Refer: Ordinary shares [member]]	
ifrs-full	PremiumsWrittenNetOfReinsurance	X duration, credit	label	Premiums written, net of reinsurance	Common practice: Expiry date 2023-01-01 IAS 1.85
			documentation	The amount of premiums written, net of amounts reinsured with third parties.	
ifrs-full	PrepaymentRiskMember	member	label	Prepayment risk [member]	Example: IFRS 7.40 a, Example: IFRS 7.IG32
			documentation	This member stands for the type of risk that one party to a financial asset will incur a financial loss because the other party repays earlier or later than expected. [Refer: Financial instruments, class [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	Prepayments	X instant, debit	label	Prepayments	Example: IAS 1.78 b
			documentation	Receivables that represent amounts paid for goods and services before they have been delivered.	
ifrs-full	PrepaymentsAndAccruedIncomeIncludingContractAssets	X instant, debit	label	Prepayments and accrued income including contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of prepayments and accrued income, including contract assets. [Refer: Prepayments; Accrued income including contract assets]	
			totalLabel	Total prepayments and accrued income including contract assets	
ifrs-full	PrepaymentsAndAccruedIncomeIncludingContractAssetsAbstract		label	Prepayments and accrued income including contract assets [abstract]	
ifrs-full	PrepaymentsAndAccruedIncomeOtherThanContractAssets	X instant, debit	label	Prepayments and accrued income other than contract assets	Common practice: IAS 1.55, Common practice: IAS 1.78
			documentation	The amount of prepayments and accrued income, other than contract assets. [Refer: Prepayments; Accrued income other than contract assets]	
			totalLabel	Total prepayments and accrued income other than contract assets	
ifrs-full	PrepaymentsAndAccruedIncomeOtherThanContractAssetsAbstract		label	Prepayments and accrued income other than contract assets [abstract]	
ifrs-full	PresentationOfLeasesForLesseeAbstract		label	Presentation of leases for lessee [abstract]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PresentationOfOverlayApproachAbstract		label	Presentation of overlay approach [abstract]	
ifrs-full	PresentValueOfDefinedBenefitObligationMember	member	label	Present value of defined benefit obligation [member]	Disclosure: IAS 19.140 a (ii)
			documentation	This member stands for the present value of a defined benefit obligation. The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.	
ifrs-full	PreviousGAAPMember	member	label	Previous GAAP [member]	Disclosure: IFRS 1.24, Disclosure: IFRS 1.29, Common practice: IFRS 1.30
			documentation	This member stands for the basis of accounting that the entity used immediately before adopting IFRSs. [Refer: IFRSs [member]]	
ifrs-full	PreviouslyStatedMember	member	label	Previously stated [member]	Disclosure: IAS 1.106 b, Disclosure: IAS 8.28 f (i), Disclosure: IAS 8.29 c (i), Disclosure: IAS 8.49 b (i)
			documentation	This member stands for the information previously stated in the financial statements (ie before retrospective application or retrospective restatement).	
ifrs-full	PriceIndexMovements	X.XX duration	label	Price index movements	Disclosure: IAS 29.39 c
			documentation	The movements in the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.	
ifrs-full	PricesSpecifiedInForwardAgreementsToPurchaseFinancialAssetsForCash	X instant, credit	label	Prices specified in forward agreements to purchase financial assets for cash	Example: IFRS 7.B11D b
			documentation	Prices specified in forward agreements to purchase financial assets for cash.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PrincipalPlaceOfBusiness	text	label	Principal place of business	Disclosure: IAS 1.138 a
			documentation	The place where an entity principally conducts operations.	
ifrs-full	PrincipalPlaceOfBusiness-OfAssociate	text	label	Principal place of business of associate	Disclosure: IAS 27.16 b (ii), Disclosure: IAS 27.17 b (ii), Disclosure: IFRS 12.21 a (iii)
			documentation	The principal place of business of an associate. [Refer: Principal place of business; Associates [member]]	
ifrs-full	PrincipalPlaceOfBusiness-OfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse	text	label	Principal place of business of entity whose consolidated financial statements have been produced for public use	Disclosure: IAS 27.16 a
			documentation	The principal place of business of the entity's ultimate or any intermediate parent whose consolidated financial statements that comply with IFRSs have been produced for public use. [Refer: Consolidated [member]; IFRSs [member]]	
ifrs-full	PrincipalPlaceOfBusiness-OfJointOperation	text	label	Principal place of business of joint operation	Disclosure: IFRS 12.21 a (iii)
			documentation	The principal place of business of a joint operation. [Refer: Joint operations [member]; Principal place of business]	
ifrs-full	PrincipalPlaceOfBusiness-OfJointVenture	text	label	Principal place of business of joint venture	Disclosure: IAS 27.16 b (ii), Disclosure: IAS 27.17 b (ii), Disclosure: IFRS 12.21 a (iii)
			documentation	The principal place of business of a joint venture. [Refer: Principal place of business; Joint ventures [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PrincipalPlaceOfBusiness-OfSubsidiary	text	label	Principal place of business of subsidiary	Disclosure: IAS 27.16 b (ii), Disclosure: IAS 27.17 b (ii), Disclosure: IFRS 12.12 b, Disclosure: IFRS 12.19B b
			documentation	The principal place of business of a subsidiary. [Refer: Principal place of business; Subsidiaries [member]]	
ifrs-full	ProbabilityOfDefaultAxis	axis	label	Probability of default [axis]	Example: IFRS 7.35M, Example: IFRS 7.IG20C
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ProbabilityOfDefault-MeasurementInputMember	member	label	Probability of default, measurement input [member]	Example: IFRS 13.93 d, Example: IFRS 13.IE63
			documentation	This member stands for the probability of default used as a measurement input.	
ifrs-full	ProbabilityOfDefault-Member	member	label	Probability of default [member]	Example: IFRS 7.35M, Example: IFRS 7.IG20C
			documentation	This member stands for all probabilities of default.	
ifrs-full	ProceedsFromBorrowingsClassifiedAsFinancing-Activities	X duration, debit	label	Proceeds from borrowings, classified as financing activities	Example: IAS 7.17 c
			documentation	The cash inflow from borrowings obtained. [Refer: Borrowings]	
			terseLabel	Proceeds from borrowings	
ifrs-full	ProceedsFromChangesInOwnershipInterestsInSubsidiaries	X duration, debit	label	Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	Disclosure: IAS 7.42 A, Disclosure: IAS 7.42B
			documentation	The cash inflow from changes in ownership interests in subsidiaries that do not result in a loss of control. [Refer: Subsidiaries [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProceedsFromContributionsOfNoncontrollingInterests	X duration, debit	label	Proceeds from contributions of non-controlling interests	Common practice: IAS 7.17
			documentation	The cash inflow from proceeds from contributions of non-controlling interests. [Refer: Non-controlling interests]	
ifrs-full	ProceedsFromCurrentBorrowings	X duration, debit	label	Proceeds from current borrowings	Common practice: IAS 7.17
			documentation	The cash inflow from current borrowings obtained. [Refer: Current borrowings]	
ifrs-full	ProceedsFromDisposalOfExplorationAndEvaluationAssets	X duration, debit	label	Proceeds from disposal of exploration and evaluation assets	Common practice: IAS 7.16
			documentation	The cash inflow from the disposal of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	
ifrs-full	ProceedsFromDisposalOfMiningAssets	X duration, debit	label	Proceeds from disposal of mining assets	Common practice: IAS 7.16
			documentation	The cash inflow from the disposal of mining assets. [Refer: Mining assets]	
ifrs-full	ProceedsFromDisposalOfNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleAndDiscontinuedOperations	X duration, debit	label	Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	Common practice: IAS 7.16
			documentation	The cash inflow from the disposal of non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProceedsFromDisposalOfOilAndGasAssets	X duration, debit	label	Proceeds from disposal of oil and gas assets	Common practice: IAS 7.16
			documentation	The cash inflow from disposal of oil and gas assets. [Refer: Oil and gas assets]	
ifrs-full	ProceedsFromDisposalOrMaturityOfAvailableforsaleFinancialAssets	X duration, debit	label	Proceeds from disposal or maturity of available-for-sale financial assets	Common practice: Expiry date 2023-01-01 IAS 7.16
			documentation	The cash inflow from the disposal or maturity of available-for-sale financial assets. [Refer: Financial assets available-for-sale]	
ifrs-full	ProceedsFromDisposalsOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets	X duration, debit	label	Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	Common practice: IAS 7.16
			documentation	The cash inflow from the disposal of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets. [Refer: Intangible assets other than goodwill; Investment property; Other non-current assets; Property, plant and equipment]	
ifrs-full	ProceedsFromExerciseOfOptions	X duration, debit	label	Proceeds from exercise of options	Common practice: IAS 7.17
			documentation	The cash inflow from the exercise of options.	
ifrs-full	ProceedsFromExerciseOfWarrants	X duration, debit	label	Proceeds from exercise of warrants	Common practice: IAS 7.17
			documentation	The cash inflow from the exercise of share purchase warrants.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProceedsFromGovernment-GrantsClassifiedAsFinancingActivities	X duration, debit	label	Proceeds from government grants, classified as financing activities	Common practice: IAS 20.28
			documentation	The cash inflow from government grants, classified as financing activities. [Refer: Government [member]; Government grants]	
			terseLabel	Proceeds from government grants	
ifrs-full	ProceedsFromGovernment-GrantsClassifiedAsInvestingActivities	X duration, debit	label	Proceeds from government grants, classified as investing activities	Common practice: IAS 20.28
			documentation	The cash inflow from government grants, classified as investing activities. [Refer: Government [member]; Government grants]	
			terseLabel	Proceeds from government grants	
ifrs-full	ProceedsFromIssueOf-BondsNotesAndDebentures	X duration, debit	label	Proceeds from issue of bonds, notes and debentures	Common practice: IAS 7.17
			documentation	The cash inflow from the issuing of bonds, notes and debentures.	
ifrs-full	ProceedsFromIssueOfOrdinaryShares	X duration, debit	label	Proceeds from issue of ordinary shares	Common practice: IAS 7.17
			documentation	The cash inflow from the issuing of ordinary shares. [Refer: Ordinary shares [member]]	
ifrs-full	ProceedsFromIssueOfPreferenceShares	X duration, debit	label	Proceeds from issue of preference shares	Common practice: IAS 7.17
			documentation	The cash inflow from the issuing of preference shares. [Refer: Preference shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProceedsFromIssueOfSubordinatedLiabilities	X duration, debit	label	Proceeds from issue of subordinated liabilities	Common practice: IAS 7.17
			documentation	The cash inflow from the issuing of subordinated liabilities. [Refer: Subordinated liabilities]	
ifrs-full	ProceedsFromIssuingOtherEquityInstruments	X duration, debit	label	Proceeds from issuing other equity instruments	Example: IAS 7.17 a
			documentation	The cash inflow from issuing equity instruments that the entity does not separately disclose in the same statement or note.	
ifrs-full	ProceedsFromIssuingShares	X duration, debit	label	Proceeds from issuing shares	Example: IAS 7.17 a
			documentation	The cash inflow from issuing shares.	
ifrs-full	ProceedsFromNoncurrent-Borrowings	X duration, debit	label	Proceeds from non-current borrowings	Common practice: IAS 7.17
			documentation	The cash inflow from non-current borrowings obtained. [Refer: Borrowings]	
ifrs-full	ProceedsFromOtherLongtermAssetsClassifiedAsInvestingActivities	X duration, debit	label	Proceeds from sales of other long-term assets, classified as investing activities	Example: IAS 7.16 b
			documentation	The cash inflow from sales of long-term assets that the entity does not separately disclose in the same statement or note, classified as investing activities. [Refer: Assets]	
			terseLabel	Proceeds from sales of other long-term assets	
ifrs-full	ProceedsFromSaleOrIssueOfTreasuryShares	X duration, debit	label	Proceeds from sale or issue of treasury shares	Common practice: IAS 7.17
			documentation	The cash inflow from the sale or issuing of treasury shares. [Refer: Sale or issue of treasury shares; Treasury shares]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProceedsFromSalesOfBiologicalAssets	X duration, debit	label	Proceeds from sales of biological assets	Common practice: IAS 7.16
			documentation	The cash inflow from sales of biological assets. [Refer: Biological assets]	
ifrs-full	ProceedsFromSalesOfIntangibleAssetsClassifiedAsInvestingActivities	X duration, debit	label	Proceeds from sales of intangible assets, classified as investing activities	Example: IAS 7.16 b
			documentation	The cash inflow from sales of intangible assets, classified as investing activities. [Refer: Intangible assets other than goodwill]	
			terseLabel	Proceeds from sales of intangible assets	
ifrs-full	ProceedsFromSalesOfInterestsInAssociates	X duration, debit	label	Proceeds from sales of interests in associates	Common practice: IAS 7.16
			documentation	The cash inflow from sales of interests in associates. [Refer: Associates [member]]	
ifrs-full	ProceedsFromSalesOfInvestmentProperty	X duration, debit	label	Proceeds from sales of investment property	Common practice: IAS 7.16
			documentation	The cash inflow from sales of investment property. [Refer: Investment property]	
ifrs-full	ProceedsFromSalesOfInvestmentsAccountedForUsingEquityMethod	X duration, debit	label	Proceeds from sales of investments accounted for using equity method	Common practice: IAS 7.16
			documentation	The cash inflow from sales of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProceedsFromSalesOfInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	X duration, debit	label	Proceeds from sales of investments other than investments accounted for using equity method	Common practice: IAS 7.16
			documentation	The cash inflow from sales of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method]	
ifrs-full	ProceedsFromSalesOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities	X duration, debit	label	Proceeds from sales of property, plant and equipment, classified as investing activities	Example: IAS 7.16 b
			documentation	The cash inflow from sales of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]	
			terseLabel	Proceeds from sales of property, plant and equipment	
ifrs-full	ProceedsFromSalesOrMaturityOfFinancialInstrumentsClassifiedAsInvestingActivities	X duration, debit	label	Proceeds from sales or maturity of financial instruments, classified as investing activities	Common practice: IAS 7.16
			documentation	The cash inflow from sales or maturity of financial instruments, classified as investing activities. [Refer: Financial instruments, class [member]]	
ifrs-full	ProceedsFromTransferActivity	X duration, debit	label	Proceeds from transfer activity during period representing greatest transfer activity	Disclosure: IFRS 7.42G c (iii)
			documentation	The amount of proceeds recognised from the transfer of financial assets during the part of the reporting period within which the greatest transfer activity took place when the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer: Financial assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProceedsIncludedInProfitOrLossInAccordanceWith-Paragraph20AOfIAS16That-RelateToItemsProducedThatAreNotOutputOfEntitysOrdinaryActivities	X duration, credit	label	Proceeds included in profit or loss in accordance with paragraph 20A of IAS 16 that relate to items produced that are not output of entity's ordinary activities	Disclosure: IAS 16.74 A b
			documentation	The amount of proceeds included in profit or loss in accordance with paragraph 20A of IAS 16 that relate to items produced that are not an output of the entity's ordinary activities and are produced while bringing an item of property, plant and equipment to the location and condition necessary for it to be capable of operating in the manner intended by management.	
ifrs-full	ProductionSupplies	X instant, debit	label	Current production supplies	Example: IAS 1.78 c, Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of supplies to be used for the production process. [Refer: Inventories]	
ifrs-full	ProductsAndServicesAxis	axis	label	Products and services [axis]	Example: IFRS 15.B89 a, Disclosure: IFRS 8.32
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ProductsAndService-sMember	member [default]	label	Products and services [member]	Example: IFRS 15.B89 a, Disclosure: IFRS 8.32
			documentation	This member stands for the entity's products and services. It also represents the standard value for the 'Products and services' axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProfessionalFeesExpense	X duration, debit	label	Professional fees expense	Common practice: IAS 1.112 c
			documentation	The amount of fees paid or payable for professional services.	
ifrs-full	ProfitLoss	X duration, credit	label	Profit (loss)	Disclosure: IAS 1.106 d (i), Disclosure: IAS 1.81 A a, Disclosure: IAS 7.18 b, Disclosure: IFRS 1.24 b, Example: IFRS 12.B10 b, Disclosure: IFRS 1.32 a (ii), Example: Effective 2023-01-01 IFRS 17.113 b, Example: Effective on first application of IFRS 9 IFRS 4.39L e, Disclosure: IFRS 8.23, Disclosure: IFRS 8.28 b
			documentation	The total of income less expenses from continuing and discontinued operations, excluding the components of other comprehensive income. [Refer: Other comprehensive income]	
			totalLabel	Profit (loss)	
ifrs-full	ProfitLossAbstract		label	Profit (loss) [abstract]	
ifrs-full	ProfitLossAttributableToAbstract		label	Profit (loss), attributable to [abstract]	
ifrs-full	ProfitLossAttributableToNoncontrollingInterests	X duration, credit	label	Profit (loss), attributable to non-controlling interests	Disclosure: IAS 1.81B a (i), Disclosure: IFRS 12.12 e
			documentation	The profit (loss) from continuing and discontinued operations attributable to non-controlling interests. [Refer: Profit (loss); Non-controlling interests]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntity	X duration, credit	label	Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	Disclosure: IAS 33.70 a
			documentation	The profit (loss) attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss)]	
			totalLabel	Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	
ifrs-full	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntityAbstract		label	Profit (loss), attributable to ordinary equity holders of parent entity [abstract]	
ifrs-full	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntityIncludingDilutiveEffects	X duration, credit	label	Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share	Disclosure: IAS 33.70 a
			documentation	The profit (loss) attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss)]	
			totalLabel	Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share	
ifrs-full	ProfitLossAttributableToOwnersOfParent	X duration, credit	label	Profit (loss), attributable to owners of parent	Disclosure: IAS 1.81B a (ii)
			documentation	The profit (loss) from continuing and discontinued operations attributable to owners of the parent. [Refer: Profit (loss)]	
ifrs-full	ProfitLossAttributableToParticipatingEquityInstrumentsOtherThanOrdinarySharesAbstract		label	Profit (loss) attributable to participating equity instruments other than ordinary shares [abstract]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProfitLossAttributableToParticipatingEquityInstrumentsOtherThanOrdinarySharesUsedInCalculatingBasicEarningsLossPerInstrument	X duration	label	Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	Common practice: IAS 33.70 a, Common practice: IAS 33.A14
			documentation	The profit (loss) used in calculating basic earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss)]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign to use. Use a negative value for terms in brackets.	
			totalLabel	Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	
			negatedLabel	Loss (profit) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	
ifrs-full	ProfitLossAttributableToParticipatingEquityInstrumentsOtherThanOrdinarySharesUsedInCalculatingDilutedEarningsLossPerInstrument	X duration, credit	label	Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	Common practice: IAS 33.A14
			documentation	The profit (loss) used in calculating diluted earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss)]	
			totalLabel	Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProfitLossBeforeTax	X duration, credit	label	Profit (loss) before tax	Example: IAS 1.102, Example: IAS 1.103, Disclosure: IFRS 5.33 b (i), Example: IFRS 8.23, Example: IFRS 8.28 b
			documentation	The profit (loss) before tax expense or income. [Refer: Profit (loss)]	
			totalLabel	Profit (loss) before tax	
ifrs-full	ProfitLossFromContinuing-Operations	X duration, credit	label	Profit (loss) from continuing operations	Disclosure: IAS 1.81 A a, Disclosure: IFRS 12.B12 b (vi), Disclosure: IFRS 8.23, Disclosure: IFRS 8.28 b
			documentation	The profit (loss) from continuing operations. [Refer: Continuing operations [member]; Profit (loss)]	
			totalLabel	Profit (loss) from continuing operations	
ifrs-full	ProfitLossFromContinuing-OperationsAttributableToNoncontrollingInterests	X duration, credit	label	Profit (loss) from continuing operations attributable to non-controlling interests	Example: IFRS 5 -, Example: 11, Example: IFRS 5.33 d
			documentation	The profit (loss) from continuing operations attributable to non-controlling interests. [Refer: Profit (loss) from continuing operations; Non-controlling interests]	
ifrs-full	ProfitLossFromContinuing-OperationsAttributableToOrdinaryEquityHoldersOfParentEntity	X duration, credit	label	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	Disclosure: IAS 33.70 a
			documentation	The profit (loss) from continuing operations attributable to ordinary equity holders of the parent entity. [Refer: Continuing operations [member]; Profit (loss) from continuing operations]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProfitLossFromContinuing-OperationsAttributableTo-OrdinaryEquityHoldersOf-ParentEntityIncludingDilutiveEffects	X duration, credit	label	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share	Disclosure: IAS 33.70 a
			documentation	The profit (loss) from continuing operations attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from continuing operations]	
ifrs-full	ProfitLossFromContinuing-OperationsAttributableTo-ParticipatingEquityInstrumentsOtherThanOrdinarySharesUsedInCalculatingBasicEarningsLossPerInstrument	X duration, credit	label	Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	Common practice: IAS 33.A14
			documentation	The profit (loss) from continuing operations used in calculating basic earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss) from continuing operations]	
ifrs-full	ProfitLossFromContinuing-OperationsAttributableTo-ParticipatingEquityInstrumentsOtherThanOrdinarySharesUsedInCalculatingDilutedEarningsLossPerInstrument	X duration, credit	label	Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	Common practice: IAS 33.A14
			documentation	The profit (loss) from continuing operations used in calculating diluted earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss) from continuing operations]	
ifrs-full	ProfitLossFromDiscontinuedOperations	X duration, credit	label	Profit (loss) from discontinued operations	Disclosure: IAS 1.82 ea, Disclosure: IAS 1.98 e, Disclosure: IFRS 12.B12 b (vii), Disclosure: IFRS 5.33 a
			documentation	The profit (loss) from discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProfitLossFromDiscontinuedOperationsAttributableToNoncontrollingInterests	X duration, credit	label	Profit (loss) from discontinued operations attributable to non-controlling interests	Example: IFRS 5 -, Example: 11, Example: IFRS 5.33 d
			documentation	The profit (loss) from discontinued operations attributable to non-controlling interests. [Refer: Profit (loss) from discontinued operations; Non-controlling interests]	
ifrs-full	ProfitLossFromDiscontinuedOperationsAttributableToOrdinaryEquityHoldersOfParentEntity	X duration, credit	label	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share	Disclosure: IAS 33.70 a
			documentation	The profit (loss) from discontinued operations attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss) from discontinued operations]	
ifrs-full	ProfitLossFromDiscontinuedOperationsAttributableToOrdinaryEquityHoldersOfParentEntityIncludingDilutiveEffects	X duration, credit	label	Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share	Disclosure: IAS 33.70 a
			documentation	The profit (loss) from discontinued operations attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from discontinued operations]	
ifrs-full	ProfitLossFromDiscontinuedOperationsAttributableToParticipatingEquityInstrumentsOtherThanOrdinarySharesUsedInCalculatingBasicEarningsLossPerInstrument	X duration, credit	label	Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument	Common practice: IAS 33.A14
			documentation	The profit (loss) from discontinued operations used in calculating basic earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss) from discontinued operations]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProfitLossFromDiscontinuedOperationsAttributableToParticipatingEquityInstrumentsOtherThanOrdinarySharesUsedInCalculatingDilutedEarningsLossPerInstrument	X duration, credit	label	Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument	Common practice: IAS 33.A14
			documentation	The profit (loss) from discontinued operations used in calculating diluted earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss) from discontinued operations]	
ifrs-full	ProfitLossFromOperating-Activities	X duration, credit	label	Profit (loss) from operating activities	Common practice: IAS 1.85, Example: IAS 32.IE33
			documentation	The profit (loss) from operating activities of the entity. [Refer: Profit (loss)]	
			totalLabel	Profit (loss) from operating activities	
ifrs-full	ProfitLossIncludingNet-MovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAnd-NetMovementInRelatedDeferredTax	X duration, credit	label	Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	Disclosure: IFRS 14.23
			documentation	The profit (loss) that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss; Profit (loss)]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProfitLossIncludingNet-MovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAnd-NetMovementInRelatedDeferredTaxAttributableToNoncontrollingInterests	X duration, credit	label	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	Example: IFRS 14.23, Example: IFRS 14.IE1
			documentation	The profit (loss), attributable to non-controlling interests, that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Non-controlling interests]	
ifrs-full	ProfitLossIncludingNet-MovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAnd-NetMovementInRelatedDeferredTaxAttributableToOwnersOfParent	X duration, credit	label	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	Example: IFRS 14.23, Example: IFRS 14.IE1
			documentation	The profit (loss), attributable to owners of parent, that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]	
ifrs-full	ProfitLossOfAcquiree	X duration, credit	label	Profit (loss) of acquiree since acquisition date	Disclosure: IFRS 3.B64 q (i)
			documentation	The profit (loss) of the acquiree, since the acquisition date, included in the consolidated statement of comprehensive income. [Refer: Profit (loss)]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProfitLossOfCombinedEntity	X duration, credit	label	Profit (loss) of combined entity as if combination occurred at beginning of period	Disclosure: IFRS 3.B64 q (ii)
			documentation	The profit (loss) of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations [member]; Profit (loss)]	
ifrs-full	ProfitLossRecognisedOnExchangingConstructionServicesForFinancialAsset2011	X duration, credit	label	Profit (loss) recognised on exchanging construction services for financial asset	Disclosure: SIC 29.6 A
			documentation	The profit (loss) recognised on exchanging construction services for a financial asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)]	
ifrs-full	ProfitLossRecognisedOnExchangingConstructionServicesForIntangibleAsset2011	X duration, credit	label	Profit (loss) recognised on exchanging construction services for intangible asset	Disclosure: SIC 29.6 A
			documentation	The profit (loss) recognised on exchanging construction services for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)]	
ifrs-full	ProfitsLossesOnDisposalOfInvestmentsAndChangesInValueOfInvestments	X duration, credit	label	Profit (loss) on disposal of investments and changes in value of investments	Disclosure: IAS 26.35 b (ix)
			documentation	The profit (loss) on disposal of investments and changes in the value of investments. [Refer: Profit (loss)]	
ifrs-full	ProgrammingAssets	X instant, debit	label	Programming assets	Common practice: IAS 1.55
			documentation	The amount of assets relating to programming. [Refer: Assets]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PropertyAmountContributedToFairValueOf-PlanAssets	X instant, debit	label	Real estate, amount contributed to fair value of plan assets	Example: IAS 19.142 d
			documentation	The amount real estate contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	
ifrs-full	PropertyDevelopmentAnd-ProjectManagementExpense	X duration, debit	label	Property development and project management expense	Common practice: IAS 1.85
			documentation	The amount of expense arising from property development and project management.	
ifrs-full	PropertyDevelopmentAnd-ProjectManagementIncome	X duration, credit	label	Property development and project management income	Common practice: IAS 1.85
			documentation	The amount of income arising from property development and project management.	
ifrs-full	PropertyIntendedForSaleInOrdinaryCourseOfBusiness	X instant, debit	label	Property intended for sale in ordinary course of business	Common practice: IAS 1.55
			documentation	The amount of property intended for sale in the ordinary course of business of the entity. Property is land or a building – or part of a building – or both.	
ifrs-full	PropertyManagement-Expense	X duration, debit	label	Property management expense	Common practice: IAS 1.112 c
			documentation	The amount of expense relating to property management. Property is land or a building – or part of a building – or both.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PropertyPlantAndEquipment	X instant, debit	label	Property, plant and equipment	Disclosure: IAS 1.54 a, Disclosure: IAS 16.73 e
			documentation	The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period.	
			totalLabel	Total property, plant and equipment	
			periodStartLabel	Property, plant and equipment at beginning of period	
			periodEndLabel	Property, plant and equipment at end of period	
ifrs-full	PropertyPlantAndEquipmentAbstract		label	Property, plant and equipment [abstract]	
ifrs-full	PropertyPlantAndEquipmentByOperatingLeaseStatusAxis	axis	label	Property, plant and equipment by operating lease status [axis]	Disclosure: IFRS 16.95
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	PropertyPlantAndEquipmentByOperatingLeaseStatusMember	member [default]	label	Property, plant and equipment by operating lease status [member]	Disclosure: IFRS 16.95
			documentation	This member stands for all property, plant and equipment when disaggregated by the operating lease status by a lessor. It also represents the standard value for the 'Property, plant and equipment by operating lease status' axis if no other member is used. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentCarryingAmountAtCostOfRevaluedAssets	X instant, debit	label	Property, plant and equipment, revalued assets, at cost	Disclosure: IAS 16.77 e
			documentation	The amount of property, plant and equipment that would have been recognised had the revalued assets been carried under the cost model. [Refer: Property, plant and equipment]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PropertyPlantAndEquipmentCarryingAmountOfAssetsRetiredFromActiveUse	X instant, debit	label	Property, plant and equipment, assets retired from active use and not classified as held for sale	Example: IAS 16.79 c
			documentation	The amount of property, plant and equipment retired from active use and not classified as held for sale in accordance with IFRS 5. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentCarryingAmountOfRevaluedAssets	X instant, debit	label	Property, plant and equipment, revalued assets	Disclosure: IAS 16.77
			documentation	The amount of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentExpendituresRecognisedForConstructions	X instant, debit	label	Property, plant and equipment, expenditures recognised in course of its construction	Disclosure: IAS 16.74 b
			documentation	The amount of expenditures recognised in the carrying amount of an item of property, plant and equipment in the course of its construction. [Refer: Carrying amount [member]; Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentFairValueUsedAsDeemedCost	X instant, debit	label	Property, plant and equipment fair value used as deemed cost	Disclosure: IFRS 1.30
			documentation	The amount of property, plant and equipment, for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentGrossCarryingAmount-FullyDepreciated	X instant, debit	label	Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	Example: IAS 16.79 b
			documentation	The gross carrying amount of fully depreciated property, plant and equipment that is still in use. [Refer: Gross carrying amount [member]; Property, plant and equipment]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PropertyPlantAndEquipmentMember	member	label	Property, plant and equipment [member]	Disclosure: IAS 16.73, Example: IAS 36.127, Example: IFRS 16.53
			documentation	This member stands for property, plant and equipment. It also represents the standard value for the 'Classes of property, plant and equipment' axis if no other member is used. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentNotSubjectToOperatingLeasesMember	member	label	Property, plant and equipment not subject to operating leases [member]	Disclosure: IFRS 16.95
			documentation	This member stands for property, plant and equipment that is not subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentPledgedAsSecurity	X instant, debit	label	Property, plant and equipment, pledged as security	Disclosure: IAS 16.74 a
			documentation	The amount of property, plant and equipment pledged as security for liabilities. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentProceedsBeforeIntendedUseMember	member	label	Property, Plant and Equipment-Proceeds before Intended Use [member]	Disclosure: Expiry date 2024-01-01 IAS 16.81 N
			documentation	This member stands for Property, Plant and Equipment-Proceeds before Intended Use (Amendments to IAS 16) issued in May 2020.	
ifrs-full	PropertyPlantAndEquipmentRecognisedAsOfAcquisitionDate	X instant, debit	label	Property, plant and equipment recognised as of acquisition date	Example: IFRS 3.B64 i, Example: IFRS 3.IE72
			documentation	The amount recognised as of the acquisition date for plant, property and equipment acquired in a business combination. [Refer: Property, plant and equipment; Business combinations [member]]	
ifrs-full	PropertyPlantAndEquipmentRestrictionsOnTitle	X instant, debit	label	Property, plant and equipment, restrictions on title	Disclosure: IAS 16.74 a
			documentation	The amount of property, plant and equipment subject to restrictions on title. [Refer: Property, plant and equipment]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PropertyPlantAndEquipmentRevaluationAbstract		label	Property, plant and equipment, revaluation [abstract]	
ifrs-full	PropertyPlantAndEquipmentRevaluationSurplus	X instant, credit	label	Property, plant and equipment, revaluation surplus	Disclosure: IAS 16.77 f
			documentation	The amount of revaluation surplus that relates to property, plant and equipment. [Refer: Property, plant and equipment; Revaluation surplus]	
ifrs-full	PropertyPlantAndEquipmentSubjectToOperatingLeasesMember	member	label	Property, plant and equipment subject to operating leases [member]	Disclosure: IFRS 16.95
			documentation	This member stands for property, plant and equipment that is subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Property, plant and equipment]	
ifrs-full	PropertyPlantAndEquipmentTemporarilyIdle	X instant, debit	label	Property, plant and equipment, temporarily idle	Example: IAS 16.79 a
			documentation	The amount of temporarily idle property, plant and equipment. [Refer: Property, plant and equipment]	
ifrs-full	PropertyServiceChargeExpense	(X) duration, debit	label	Property service charge expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from charges related to servicing of property.	
			negatedLabel	Property service charge expense	
ifrs-full	PropertyServiceChargeIncome	X duration, credit	label	Property service charge income	Common practice: IAS 1.112 c
			documentation	The amount of income arising from charges related to servicing of property.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PropertyServiceChargeIncomeExpense	X duration, credit	label	Property service charge income (expense)	Common practice: IAS 1.112 c
			documentation	The amount of income or expense arising from property service charge. [Refer: Property service charge expense; Property service charge income]	
			netLabel	Net property service charge income (expense)	
ifrs-full	PropertyServiceChargeIncomeExpenseAbstract		label	Property service charge income (expense) [abstract]	
ifrs-full	PropertyTaxExpense	X duration, debit	label	Property tax expense	Common practice: IAS 1.85
			documentation	The amount of tax expense levied on property. Property is land or a building – or part of a building – or both.	
ifrs-full	ProportionOfOwnershipInterestInAssociate	X.XX duration	label	Proportion of ownership interest in associate	Disclosure: IAS 27.16 b (iii), Disclosure: IAS 27.17 b (iii), Disclosure: IFRS 12.21 a (iv)
			documentation	The proportion of ownership interest in an associate attributable to the entity. [Refer: Associates [member]]	
ifrs-full	ProportionOfOwnershipInterestInJointOperation	X.XX duration	label	Proportion of ownership interest in joint operation	Disclosure: IFRS 12.21 a (iv)
			documentation	The proportion of ownership interest in a joint operation attributable to the entity. [Refer: Joint operations [member]]	
ifrs-full	ProportionOfOwnershipInterestInJointVenture	X.XX duration	label	Proportion of ownership interest in joint venture	Disclosure: IAS 27.16 b (iii), Disclosure: IAS 27.17 b (iii), Disclosure: IFRS 12.21 a (iv)
			documentation	The proportion of ownership interest in a joint venture attributable to the entity. [Refer: Joint ventures [member]]	
ifrs-full	ProportionOfOwnershipInterestInSubsidiary	X.XX duration	label	Proportion of ownership interest in subsidiary	Disclosure: IAS 27.16 b (iii), Disclosure: IAS 27.17 b (iii), Disclosure: IFRS 12.19B c
			documentation	The proportion of ownership interest in a subsidiary attributable to the entity. [Refer: Subsidiaries [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProportionOfOwnershipInterestsHeldByNoncontrollingInterests	X.XX duration	label	Proportion of ownership interests held by non-controlling interests	Disclosure: IFRS 12.12 c
			documentation	The proportion of ownership interests in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests]	
ifrs-full	ProportionOfVotingPowerHeldInAssociate	X.XX duration	label	Proportion of voting rights held in associate	Disclosure: IAS 27.16 b (iii), Disclosure: IAS 27.17 b (iii), Disclosure: IFRS 12.21 a (iv)
			documentation	The proportion of the voting rights in an associate held by the entity. [Refer: Associates [member]]	
ifrs-full	ProportionOfVotingPowerHeldInSubsidiary	X.XX duration	label	Proportion of voting rights held in subsidiary	Disclosure: IAS 27.16 b (iii), Disclosure: IAS 27.17 b (iii), Disclosure: IFRS 12.19B c
			documentation	The proportion of the voting rights in a subsidiary held by the entity. [Refer: Subsidiaries [member]]	
ifrs-full	ProportionOfVotingRightsHeldByNoncontrollingInterests	X.XX duration	label	Proportion of voting rights held by non-controlling interests	Disclosure: IFRS 12.12 d
			documentation	The proportion of the voting rights in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests]	
ifrs-full	ProportionOfVotingRightsHeldInJointOperation	X.XX duration	label	Proportion of voting rights held in joint operation	Disclosure: IFRS 12.21 a (iv)
			documentation	The proportion of the voting rights in a joint operation held by the entity. [Refer: Joint operations [member]]	
ifrs-full	ProportionOfVotingRightsHeldInJointVenture	X.XX duration	label	Proportion of voting rights held in joint venture	Disclosure: IAS 27.16 b (iii), Disclosure: IAS 27.17 b (iii), Disclosure: IFRS 12.21 a (iv)
			documentation	The proportion of the voting rights in a joint venture held by the entity. [Refer: Joint ventures [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProvisionForCreditCommitmentsMember	member	label	Provision for credit commitments [member]	Common practice: IAS 37.84
			documentation	This member stands for a provision for credit commitments entered into by the entity. [Refer: Other provisions [member]]	
ifrs-full	ProvisionForDecommissioningRestorationAndRehabilitationCosts	X instant, credit	label	Provision for decommissioning, restoration and rehabilitation costs	Example:IAS 37 – D Examples: disclosures, Example: IAS 37.8
			documentation	The amount of provision for costs related to decommissioning, restoration and rehabilitation. [Refer: Other provisions]	
			totalLabel	Total provision for decommissioning, restoration and rehabilitation costs	
ifrs-full	ProvisionForDecommissioningRestorationAndRehabilitationCostsAbstract		label	Provision for decommissioning, restoration and rehabilitation costs [abstract]	
ifrs-full	ProvisionForDecommissioningRestorationAndRehabilitationCostsMember	member	label	Provision for decommissioning, restoration and rehabilitation costs [member]	Example:IAS 37 – D Examples: disclosures, Example: IAS 37.8
			documentation	This member stands for a provision relating to decommissioning, restoration and rehabilitation costs. [Refer: Other provisions [member]]	
ifrs-full	ProvisionForTaxesOtherThanIncomeTaxMember	member	label	Provision for taxes other than income tax [member]	Common practice: IAS 37.84
			documentation	This member stands for a provision for taxes other than income tax. Income taxes include all domestic and foreign taxes which are based on taxable profits. Income taxes also include taxes, such as withholding taxes, which are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity. [Refer: Other provisions [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProvisionOfGuaranteesOr-CollateralByEntityRelated-PartyTransactions	X duration	label	Provision of guarantees or collateral by entity, related party transactions	Example: IAS 24.21 h
			documentation	The amount of guarantees or collateral provided by the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProvisionOfGuaranteesOr-CollateralToEntityRelated-PartyTransactions	X duration	label	Provision of guarantees or collateral to entity, related party transactions	Example: IAS 24.21 h
			documentation	The amount of guarantees or collateral provided to the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	Provisions	X instant, credit	label	Provisions	Disclosure: IAS 1.54 l
			documentation	The amount of liabilities of uncertain timing or amount, including provisions for employee benefits.	
			totalLabel	Total provisions	
ifrs-full	ProvisionsAbstract		label	Provisions [abstract]	
ifrs-full	ProvisionsArisingFromLiabilityAdequacyTests	X instant, credit	label	Provisions arising from liability adequacy tests	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG22 d
			documentation	The amount of provisions arising from an assessment of whether the carrying amount of an insurance liability needs to be increased (or the carrying amount of related deferred acquisition costs or related intangible assets decreased), based on a review of future cash flows. [Refer: Carrying amount [member]; Provisions]	
ifrs-full	ProvisionsForDoubtful-DebtsRelatedToOutstandingBalancesOfRelatedParty-Transaction	X instant, credit	label	Provisions for doubtful debts related to outstanding balances of related party transaction	Disclosure: IAS 24.18 c
			documentation	The amount of provisions for doubtful debts related to the amount of outstanding balances in related party transactions. [Refer: Provisions]	
ifrs-full	ProvisionsForEmployee-Benefits	X instant, credit	label	Provisions for employee benefits	Disclosure: IAS 1.78 d
			documentation	The amount of provisions for employee benefits. [Refer: Employee benefits expense; Provisions]	
ifrs-full	ProvisionsForFutureNonparticipatingBenefits	X instant, credit	label	Provisions for future non-participating benefits	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG22 e
			documentation	The amount of provisions for future non-participating benefits. [Refer: Provisions]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ProvisionUsedOther-Provisions	(X) duration, debit	label	Provision used, other provisions	Disclosure: IAS 37.84 c
			documentation	The amount used (ie incurred and charged against the provision) for other provisions. [Refer: Other provisions]	
			negatedLabel	Provision used, other provisions	
ifrs-full	PurchasedCallOptionsMember	member	label	Purchased call options [member]	Example: IFRS 7.B33, Example: IFRS 7.IG40B
			documentation	This member stands for derivative financial contracts purchased that give the entity the right, but not the obligation, to purchase an underlying asset at a specified strike price. [Refer: Derivatives [member]]	
ifrs-full	PurchaseOfAvailableforsaleFinancialAssets	X duration, credit	label	Purchase of available-for-sale financial assets	Common practice: Expiry date 2023-01-01 IAS 7.16
			documentation	The cash outflow for the purchase of available-for-sale financial assets. [Refer: Financial assets available-for-sale]	
ifrs-full	PurchaseOfBiologicalAssets	X duration, credit	label	Purchase of biological assets	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of biological assets. [Refer: Biological assets]	
ifrs-full	PurchaseOfExplorationAndEvaluationAssets	X duration, credit	label	Purchase of exploration and evaluation assets	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PurchaseOfFinancialInstrumentsClassifiedAsInvesting-Activities	X duration, credit	label	Purchase of financial instruments, classified as investing activities	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	PurchaseOfIntangibleAssetsClassifiedAsInvesting-Activities	(X) duration, credit	label	Purchase of intangible assets, classified as investing activities	Example: IAS 7.16 a
			documentation	The cash outflow for the purchases of intangible assets, classified as investing activities. [Refer: Intangible assets other than goodwill]	
			negatedTerseLabel	Purchase of intangible assets	
ifrs-full	PurchaseOfInterestsInAssociates	X duration, credit	label	Purchase of interests in associates	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of interests in associates. [Refer: Associates [member]]	
ifrs-full	PurchaseOfInterestsInInvestmentsAccountedForUsingEquityMethod	X duration, credit	label	Purchase of interests in investments accounted for using equity method	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of interests in investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	
ifrs-full	PurchaseOfInvestment-Property	X duration, credit	label	Purchase of investment property	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of investment property. [Refer: Investment property]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PurchaseOfInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	X duration, credit	label	Purchase of investments other than investments accounted for using equity method	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of investments other than investments accounted for using equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method]	
ifrs-full	PurchaseOfMiningAssets	X duration, credit	label	Purchase of mining assets	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of mining assets. [Refer: Mining assets]	
ifrs-full	PurchaseOfOilAndGasAssets	X duration, credit	label	Purchase of oil and gas assets	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of oil and gas assets. [Refer: Oil and gas assets]	
ifrs-full	PurchaseOfOtherLongtermAssetsClassifiedAsInvestingActivities	(X) duration, credit	label	Purchase of other long-term assets, classified as investing activities	Example: IAS 7.16 a
			documentation	The cash outflow for the purchases of long-term assets that the entity does not separately disclose in the same statement or note, classified as investing activities. [Refer: Assets]	
			negatedTerseLabel	Purchase of other long-term assets	
ifrs-full	PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities	(X) duration, credit	label	Purchase of property, plant and equipment, classified as investing activities	Example: IAS 7.16 a
			documentation	The cash outflow for the purchases of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]	
			negatedTerseLabel	Purchase of property, plant and equipment	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PurchaseOfPropertyPlant-AndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets	X duration, credit	label	Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	Common practice: IAS 7.16
			documentation	The cash outflow for the purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets. [Refer: Intangible assets other than goodwill; Investment property; Other non-current assets; Property, plant and equipment]	
ifrs-full	PurchaseOfTreasuryShares	X duration, debit	label	Purchase of treasury shares	Common practice: IAS 1.106 d
			documentation	The decrease in equity resulting from the purchase of treasury shares. [Refer: Treasury shares]	
ifrs-full	PurchasesFairValue-MeasurementAssets	X duration, debit	label	Purchases, fair value measurement, assets	Disclosure: IFRS 13.93 e (iii)
			documentation	The increase in the fair value measurement of assets resulting from purchases of those assets. [Refer: At fair value [member]]	
ifrs-full	PurchasesFairValue-MeasurementEntitysOwnEquityInstruments	X duration, credit	label	Purchases, fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 e (iii)
			documentation	The increase in the fair value measurement of the entity's own equity instruments resulting from purchases of those equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]	
ifrs-full	PurchasesFairValue-MeasurementLiabilities	X duration, credit	label	Purchases, fair value measurement, liabilities	Disclosure: IFRS 13.93 e (iii)
			documentation	The increase in the fair value measurement of liabilities resulting from purchases of those liabilities. [Refer: At fair value [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	PurchasesOfGoodsRelated-PartyTransactions	X duration, debit	label	Purchases of goods, related party transactions	Example: IAS 24.21 a
			documentation	The amount of goods purchased by the entity in related party transactions. [Refer: Related parties [member]]	
ifrs-full	PurchasesOfPropertyAndOtherAssetsRelatedParty-Transactions	X duration, debit	label	Purchases of property and other assets, related party transactions	Example: IAS 24.21 b
			documentation	The amount of property and other assets purchased by the entity in related party transactions. [Refer: Related parties [member]]	
ifrs-full	QualifyingInsurancePoliciesAmountContributedToFair-ValueOfPlanAssets	X instant, debit	label	Qualifying insurance policies, amount contributed to fair value of plan assets	Common practice: IAS 19.142, Common practice: IAS 19.8
			documentation	The amount qualifying insurance policies contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	
ifrs-full	QualifyingInsurancePoliciesPercentageContributed-ToFairValueOfPlanAssets	X.XX instant	label	Qualifying insurance policies, percentage contributed to fair value of plan assets	Common practice: IAS 19.142, Common practice: IAS 19.8
			documentation	The percentage qualifying insurance policies contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Qualifying insurance policies, amount contributed to fair value of plan assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	QualitativeAssessmentOfEstimatedEffectOfPracticalExpedientsUsedWhenApplyingIFRS15Retrospectively	text	label	Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	Disclosure: IFRS 15.C6 b
			documentation	The qualitative assessment of the estimated effect of the practical expedients used when applying IFRS 15 retrospectively.	
ifrs-full	QualitativeDescriptionOfEffectOnFinancialStatementsOfChangeInActivitiesThatPermittedInsurerToReassessWhetherItsActivitiesArePredominantlyConnected-WithInsurance	text	label	Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	Disclosure: Expiry date 2023-01-01 IFRS 4.39C c (iii)
			documentation	Qualitative description of the effect on the financial statements of the change in activities that permitted an insurer to reassess whether its activities are predominantly connected with insurance.	
ifrs-full	QualitativeDescriptionOfEffectOnFinancialStatementsOfChangeInActivitiesThatResultedInInsurerNoLongerQualifyingToApplyTemporaryExemption-FromIFRS9	text	label	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	Disclosure: Expiry date 2023-01-01 IFRS 4.39D c
			documentation	Qualitative description of the effect on the financial statements of change in activities that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.	
ifrs-full	QualitativeInformation-AboutContinuingInvolvementInDerecognisedFinancialAssets	text	label	Qualitative information about continuing involvement in derecognised financial assets	Disclosure: IFRS 7.42E f
			documentation	Qualitative information about the entity's continuing involvement in derecognised financial assets that explains and supports required quantitative disclosures. [Refer: Financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	QualitativeInformation-AboutEntitysObjectivesPoliciesAndProcessesForManagingCapital	text	label	Qualitative information about entity's objectives, policies and processes for managing capital	Disclosure: IAS 1.135 a
			documentation	Qualitative information about the entity's objectives, policies and processes for managing capital. This should include a description of what it manages as capital, the nature of externally imposed capital requirements and how those requirements are managed, and how the entity is meeting its objectives for managing capital. [Refer: Capital requirements [member]]	
ifrs-full	QualitativeInformation-AboutSensitivityAndInformationAboutThoseTermsAndConditionsOfInsuranceContractsThatHaveMaterialEffect	text	label	Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	Disclosure: Expiry date 2023-01-01 IFRS 4.39 A b
			documentation	Qualitative information about sensitivity to insurance risk, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows. [Refer: Types of insurance contracts [member]]	
ifrs-full	QuantitativeInformation-AboutDerivativesThatHaveYetToTransitionToAlternativeBenchmarkRateExplanatory	text block	label	Quantitative information about derivatives that have yet to transition to alternative benchmark rate [text block]	Disclosure: IFRS 7.24 J b (iii)
			documentation	The quantitative information about derivatives that have yet to transition to an alternative benchmark rate.	
ifrs-full	QuantitativeInformation-AboutNonderivativeFinancialAssetsThatHaveYetToTransitionToAlternativeBenchmarkRateExplanatory	text block	label	Quantitative information about non-derivative financial assets that have yet to transition to alternative benchmark rate [text block]	Disclosure: IFRS 7.24 J b (i)
			documentation	The quantitative information about non-derivative financial assets that have yet to transition to an alternative benchmark rate.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	QuantitativeInformation-AboutNonderivativeFinancialLiabilitiesThatHaveYet-ToTransitionToAlternativeBenchmarkRateExplanatory	text block	label	Quantitative information about non-derivative financial liabilities that have yet to transition to alternative benchmark rate [text block]	Disclosure: IFRS 7.24 J b (ii)
			documentation	The quantitative information about non-derivative financial liabilities that have yet to transition to an alternative benchmark rate.	
ifrs-full	RangeAxis	axis	label	Range [axis]	Example: IFRS 13.B6, Example: IFRS 13.IE63, Disclosure: IFRS 14.33 b, Disclosure: Effective 2023-01-01 IFRS 17.120, Disclosure: IFRS 2.45 d, Common practice: IFRS 7.7
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	RangeOfEstimatesWithinWhichFairValueIsLikely-ToLieForBiologicalAssets-AtCost	text	label	Range of estimates within which fair value is likely to lie for biological assets, at cost	Disclosure: IAS 41.54 c
			documentation	The range of estimates within which fair value is highly likely to lie for biological assets when their fair value cannot be measured reliably and the entity measures them at cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets]	
ifrs-full	RangeOfEstimatesWithinWhichFairValueIsLikely-ToLieForInvestmentPropertyAtCostOrInAccordance-WithIFRS16WithinFair-ValueModel	text	label	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	Disclosure: IAS 40.78 c
			documentation	The range of estimates within which fair value is highly likely to lie for investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForInvestmentPropertyCostModel	text	label	Range of estimates within which fair value is likely to lie for investment property, cost model	Disclosure: IAS 40.79 e (iii)
			documentation	The range of estimates within which fair value is highly likely to lie for investment property measured using the cost model. [Refer: Investment property]	
ifrs-full	RangesMember	member [default]	label	Ranges [member]	Example: IFRS 13.B6, Example: IFRS 13.IE63, Disclosure: IFRS 14.33 b, Disclosure: Effective 2023-01-01 IFRS 17.120, Disclosure: IFRS 2.45 d, Common practice: IFRS 7.7
			documentation	This member stands for aggregate ranges. It also represents the standard value for the 'Range' axis if no other member is used.	
ifrs-full	RangesOfExercisePricesForOutstandingShareOptionsAxis	axis	label	Ranges of exercise prices for outstanding share options [axis]	Disclosure: IFRS 2.45 d
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	RangesOfExercisePricesForOutstandingShareOptionsMember	member [default]	label	Ranges of exercise prices for outstanding share options [member]	Disclosure: IFRS 2.45 d
			documentation	This member stands for aggregated ranges of exercise prices for outstanding share options that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options. It also represents the standard value for the 'Ranges of exercise prices for outstanding share options' axis if no other member is used. [Refer: Ranges [member]]	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RatedCreditExposures	X instant	label	Rated credit exposures	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG24 c
			documentation	The amount of credit exposure that has been rated by external rating agencies. [Refer: Credit exposure]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RateOfReturnUsedToReflectTimeValueOfMoney-RegulatoryDeferralAccount-Balances	X.XX instant	label	Rate of return used to reflect time value of money, regulatory deferral account balances	Disclosure: IFRS 14.33 b
			documentation	The rate of return used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	RateregulatedActivitiesMember	member [default]	label	Rate-regulated activities [member]	Disclosure: IFRS 14.30, Disclosure: IFRS 14.33
			documentation	This member stands for an entity's activities that are subject to rate regulation. It also represents the standard value for the 'Types of rate-regulated activities' axis if no other member is used.	
ifrs-full	RawMaterials	X instant, debit	label	Current raw materials	Example: IAS 1.78 c, Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of assets to be consumed in the production process or in the rendering of services. [Refer: Inventories]	
ifrs-full	RawMaterialsAndConsumablesUsed	X duration, debit	label	Raw materials and consumables used	Example: IAS 1.102, Disclosure: IAS 1.99
			documentation	The amount of raw materials and consumables used in the production process or in the rendering of services. [Refer: Current raw materials]	
			negatedLabel	Raw materials and consumables used	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RealEstatePercentageContributedToFairValueOf-PlanAssets	X.XX instant	label	Real estate, percentage contributed to fair value of plan assets	Common practice: IAS 19.142 d
			documentation	The percentage real estate contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Real estate, amount contributed to fair value of plan assets]	
ifrs-full	ReceiptsFromContractsHeldForDealingOrTrading-Purpose	X duration, debit	label	Receipts from contracts held for dealing or trading purposes	Example: IAS 7.14 g
			documentation	The cash inflow from contracts held for dealing or trading purposes.	
ifrs-full	ReceiptsFromPremiumsAndClaimsAnnuitiesAndOtherPolicyBenefits	X duration, debit	label	Receipts from premiums and claims, annuities and other policy benefits	Example: Expiry date 2023-01-01 IAS 7.14 e
			documentation	The cash inflow from premiums and claims, annuities and other policy benefits.	
ifrs-full	ReceiptsFromRentsAndSubsequentSalesOfSuchAssets	X duration, debit	label	Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	Example: IAS 7.14
			documentation	The cash inflow from rents and subsequent sales relating to assets initially held for rental to others and subsequently held for sale.	
ifrs-full	ReceiptsFromRoyaltiesFees-CommissionsAndOther-Revenue	X duration, debit	label	Receipts from royalties, fees, commissions and other revenue	Example: IAS 7.14 b
			documentation	The cash inflow from royalties, fees, commissions and other revenue. [Refer: Other revenue]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReceiptsFromSalesOf-GoodsAndRenderingOf-Services	X duration, debit	label	Receipts from sales of goods and rendering of services	Example: IAS 7.14 a
			documentation	The cash inflow from sales of goods and rendering of services.	
ifrs-full	ReceivablesAndPayablesRelatedToInsuranceContracts	X instant, credit	label	Receivables and payables related to insurance contracts	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG22 g
			documentation	The amount of receivables and payables related to insurance contracts (amounts currently due to and from agents, brokers and policyholders related to insurance contracts).	
ifrs-full	ReceivablesDueFromAssociates	X instant, debit	label	Receivables due from associates	Common practice: IAS 1.78 b
			documentation	The amount of receivables due from associates. [Refer: Associates [member]]	
ifrs-full	ReceivablesDueFromJoint-Ventures	X instant, debit	label	Receivables due from joint ventures	Common practice: IAS 1.78 b
			documentation	The amount of receivables due from joint ventures. [Refer: Joint ventures [member]]	
ifrs-full	ReceivablesFromContracts-WithCustomers	X instant, debit	label	Receivables from contracts with customers	Disclosure: IFRS 15.105, Disclosure: IFRS 15.116 a
			documentation	The amount of an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer that is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due.	
			totalLabel	Total receivables from contracts with customers	
			periodStartLabel	Receivables from contracts with customers at beginning of period	
			periodEndLabel	Receivables from contracts with customers at end of period	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReceivablesFromContracts- WithCustomersAbstract		label	Receivables from contracts with customers [abstract]	
ifrs-full	ReceivablesFromRentalOf- Properties	X instant, debit	label	Receivables from rental of properties	Common practice: IAS 1.78 b
			documentation	The amount of receivables arising from the rental of properties. Property is land or a building – or part of a building – or both.	
ifrs-full	ReceivablesFromSaleOf- Properties	X instant, debit	label	Receivables from sale of properties	Common practice: IAS 1.78 b
			documentation	The amount of receivables arising from the sale of properties. Property is land or a building – or part of a building – or both.	
ifrs-full	ReceivablesFromTaxes- OtherThanIncomeTax	X instant, debit	label	Receivables from taxes other than income tax	Common practice: IAS 1.78 b
			documentation	The amount of receivables from taxes other than income tax. Income taxes include all domestic and foreign taxes that are based on taxable profits. Income taxes also include taxes, such as withholding taxes, that are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity.	
ifrs-full	RecipesFormulaeModelsDe- signsAndPrototypes	X instant, debit	label	Recipes, formulae, models, designs and prototypes	Example: IAS 38.119 f
			documentation	The amount of intangible assets representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]	
ifrs-full	RecipesFormulaeModelsDe- signsAndPrototypesMember	member	label	Recipes, formulae, models, designs and prototypes [member]	Example: IAS 38.119 f
			documentation	This member stands for a class of intangible assets representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustment-sOnApplicationOfOverlayApproachBeforeTax	(X) duration, debit	label	Reclassification adjustments on application of overlay approach, before tax	Disclosure: Effective on first application of IFRS 9 IFRS 4.35D b
			documentation	The amount of reclassification adjustments related to the application of the overlay approach, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on application of overlay approach, before tax	
ifrs-full	ReclassificationAdjustment-sOnApplicationOfOverlayApproachNetOfTax	(X) duration, debit	label	Reclassification adjustments on application of overlay approach, net of tax	Disclosure: Effective on first application of IFRS 9 IFRS 4.35D b
			documentation	The amount of reclassification adjustments related to the application of the overlay approach, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on application of overlay approach, net of tax	
ifrs-full	ReclassificationAdjustment-sOnAvailableforsaleFinancialAssetsBeforeTax	X duration, debit	label	Reclassification adjustments on available-for-sale financial assets, before tax	Disclosure: Expiry date 2023-01-01 IAS 1.92, Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (ii)
			documentation	The amount of reclassification adjustments related to available-for-sale financial assets, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for-sale; Other comprehensive income]	
			negatedLabel	Reclassification adjustments on available-for-sale financial assets, before tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnAvailableforsaleFinancialAssetsNetOfTax	(X) duration, debit	label	Reclassification adjustments on available-for-sale financial assets, net of tax	Disclosure: Expiry date 2023-01-01 IAS 1.92, Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (ii)
			documentation	The amount of reclassification adjustments related to available-for-sale financial assets, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for-sale; Other comprehensive income]	
			negatedLabel	Reclassification adjustments on available-for-sale financial assets, net of tax	
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesBeforeTax	(X) duration, debit	label	Reclassification adjustments on cash flow hedges, before tax	Disclosure: IAS 1.92, Disclosure: Expiry date 2023-01-01 IFRS 7.23 d
			documentation	The amount of reclassification adjustments related to cash flow hedges, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Cash flow hedges [member]; Other comprehensive income]	
			negatedLabel	Reclassification adjustments on cash flow hedges, before tax	
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesForWhichHedgedFutureCashFlowsAreNoLongerExpectedToOccurNetOfTax	X duration, debit	label	Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	Disclosure: IFRS 7.24C b (iv), Disclosure: IFRS 7.24E a
			documentation	The amount of reclassification adjustments on cash flow hedges for which the hedged future cash flows are no longer expected to occur, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesForWhichHedgedItemAffectedProfitOrLossNetOfTax	X duration, debit	label	Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	Disclosure: IFRS 7.24C b (iv), Disclosure: IFRS 7.24E a
			documentation	The amount of reclassification adjustments on cash flow hedges for which the hedged item affected profit or loss, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]	
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesForWhichReserveOfCashFlowHedgesWillNotBeRecoveredInOneOrMoreFuturePeriodsNetOfTax	X duration, debit	label	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	Disclosure: IFRS 7.24E a
			documentation	The amount of reclassification adjustments on cash flow hedges for which the reserve of cash flow hedges will not be recovered in one or more future periods, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]	
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesNetOfTax	X duration, debit	label	Reclassification adjustments on cash flow hedges, net of tax	Disclosure: IAS 1.92, Disclosure: Expiry date 2023-01-01 IFRS 7.23 d, Disclosure: IFRS 7.24C b (iv), Disclosure: IFRS 7.24E a
			documentation	The amount of reclassification adjustments related to cash flow hedges, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Cash flow hedges [member]; Other comprehensive income]	
			negatedLabel	Reclassification adjustments on cash flow hedges, net of tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnChangeInValueOfForeignCurrencyBasisSpreads-BeforeTax	(X) duration, debit	label	Reclassification adjustments on change in value of foreign currency basis spreads, before tax	Disclosure: IAS 1.92
			documentation	The amount of reclassification adjustments related to change in value of foreign currency basis spreads, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on change in value of foreign currency basis spreads, before tax	
ifrs-full	ReclassificationAdjustmentsOnChangeInValueOfForeignCurrencyBasisSpreads-NetOfTax	(X) duration, debit	label	Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	Disclosure: IAS 1.92
			documentation	The amount of reclassification adjustments related to change in value of foreign currency basis spreads, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	
ifrs-full	ReclassificationAdjustmentsOnChangeInValueOfForwardElementsOfForwardContractsBeforeTax	(X) duration, debit	label	Reclassification adjustments on change in value of forward elements of forward contracts, before tax	Disclosure: IAS 1.92
			documentation	The amount of reclassification adjustments related to change in value of forward elements of forward contracts, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on change in value of forward elements of forward contracts, before tax	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnChangeInValueOfForwardElementsOfForwardContractsNetOfTax	(X) duration, debit	label	Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	Disclosure: IAS 1.92
			documentation	The amount of reclassification adjustments related to change in value of forward elements of forward contracts, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	
ifrs-full	ReclassificationAdjustmentsOnChangeInValueOfTimeValueOfOptionsBeforeTax	(X) duration, debit	label	Reclassification adjustments on change in value of time value of options, before tax	Disclosure: IAS 1.92
			documentation	The amount of reclassification adjustments related to change in value of time value of options, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on change in value of time value of options, before tax	
ifrs-full	ReclassificationAdjustmentsOnChangeInValueOfTimeValueOfOptionsNetOfTax	(X) duration, debit	label	Reclassification adjustments on change in value of time value of options, net of tax	Disclosure: IAS 1.92
			documentation	The amount of reclassification adjustments related to change in value of time value of options, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on change in value of time value of options, net of tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustment-sOnExchangeDifference-sOnTranslationBeforeTax	(X) duration, debit	label	Reclassification adjustments on exchange differences on translation of foreign operations, before tax	Disclosure: IAS 1.92, Disclosure: IAS 21.48
			documentation	The amount of reclassification adjustments related to exchange differences when the financial statements of foreign operations are translated, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on exchange differences on translation of foreign operations, before tax	
ifrs-full	ReclassificationAdjustment-sOnExchangeDifference-sOnTranslationNetOfTax	(X) duration, debit	label	Reclassification adjustments on exchange differences on translation of foreign operations, net of tax	Disclosure: IAS 1.92, Disclosure: IAS 21.48
			documentation	The amount of reclassification adjustments related to exchange differences when the financial statements of foreign operations are translated, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on exchange differences on translation of foreign operations, net of tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnFinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLossBeforeTax	(X) duration, debit	label	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	Disclosure: Effective 2023-01-01 IAS 1.92, Disclosure: Effective 2023-01-01 IFRS 17.82, Disclosure: Effective 2023-01-01 IFRS 17.91 a, Disclosure: Effective 2023-01-01 IFRS 17.B135 a
			documentation	The amount of reclassification adjustments related to finance income (expenses) from reinsurance contracts held, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
			negatedLabel	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	
ifrs-full	ReclassificationAdjustmentsOnFinanceIncomeExpensesFromReinsuranceContractsHeldExcludedFromProfitOrLossNetOfTax	(X) duration, debit	label	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	Disclosure: Effective 2023-01-01 IAS 1.92, Disclosure: Effective 2023-01-01 IFRS 17.82, Disclosure: Effective 2023-01-01 IFRS 17.91 a, Disclosure: Effective 2023-01-01 IFRS 17.B135 a
			documentation	The amount of reclassification adjustments related to finance income (expenses) from reinsurance contracts held, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
			negatedLabel	Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnFinancialAssets-MeasuredAtFairValueThroughOtherComprehensiveIncomeBeforeTax	X duration, debit	label	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	Disclosure: IAS 1.92, Disclosure: IFRS 7.20 a (viii)
			documentation	The amount of reclassification adjustments related to financial assets measured at fair value through other comprehensive income, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
			negatedLabel	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	
ifrs-full	ReclassificationAdjustmentsOnFinancialAssets-MeasuredAtFairValueThroughOtherComprehensiveIncomeNetOfTax	(X) duration, debit	label	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	Disclosure: IAS 1.92
			documentation	The amount of reclassification adjustments related to financial assets measured at fair value through other comprehensive income, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
			negatedLabel	Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayApproachBeforeTax	X duration, debit	label	Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L f (iii)
			documentation	The amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	ReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayApproachNetOfTax	X duration, debit	label	Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L f (iii)
			documentation	The amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	ReclassificationAdjustmentsOnHedgesOfNetInvestmentsInForeignOperationsBeforeTax	(X) duration, debit	label	Reclassification adjustments on hedges of net investments in foreign operations, before tax	Disclosure: IAS 1.92, Disclosure: IAS 39.102, Disclosure: IFRS 9.6.5.14
			documentation	The amount of reclassification adjustments related to hedges of net investments in foreign operations, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on hedges of net investments in foreign operations, before tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnHedgesOfNetInvestmentsInForeignOperations-NetOfTax	X duration, debit	label	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	Disclosure: IAS 1.92, Disclosure: IAS 39.102, Disclosure: IFRS 7.24C b (iv), Disclosure: IFRS 7.24E a, Disclosure: IFRS 9.6.5.14
			documentation	The amount of reclassification adjustments related to hedges of net investments in foreign operations, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
			negatedLabel	Reclassification adjustments on hedges of net investments in foreign operations, net of tax	
ifrs-full	ReclassificationAdjustmentsOnInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLoss-BeforeTax	(X) duration, debit	label	Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax	Disclosure: Effective 2023-01-01 IAS 1.92, Disclosure: Effective 2023-01-01 IFRS 17.91 a, Disclosure: Effective 2023-01-01 IFRS 17.B135 a
			documentation	The amount of reclassification adjustments related to insurance finance income (expenses) from insurance contracts issued, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
			negatedLabel	Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLoss-NetOfTax	(X) duration, debit	label	Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax	Disclosure: Effective 2023-01-01 IAS 1.92, Disclosure: Effective 2023-01-01 IFRS 17.91 a, Disclosure: Effective 2023-01-01 IFRS 17.B135 a
			documentation	The amount of reclassification adjustments related to insurance finance income (expenses) from insurance contracts issued, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
			negatedLabel	Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax	
ifrs-full	ReclassificationAdjustmentsOnNetMovementInRegulatoryDeferralAccountBalancesBeforeTax	(X) duration, debit	label	Reclassification adjustments on net movement in regulatory deferral account balances, before tax	Disclosure: IFRS 14.22 b
			documentation	The amount of reclassification adjustments related to the net movement in regulatory deferral account balances, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
			negatedLabel	Reclassification adjustments on net movement in regulatory deferral account balances, before tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationAdjustmentsOnNetMovementInRegulatoryDeferralAccountBalancesNetOfTax	(X) duration, debit	label	Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	Disclosure: IFRS 14.22 b
			documentation	The amount of reclassification adjustments related to the net movement in regulatory deferral account balances, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	
			negatedLabel	Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	
ifrs-full	ReclassificationIntoAvailableforsaleFinancialAssets	X duration, debit	label	Reclassification into available-for-sale financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.12
			documentation	The amount of financial assets reclassified into the available-for-sale category. [Refer: Financial assets available-for-sale]	
ifrs-full	ReclassificationIntoFinancialAssetsAtFairValueThroughProfitOrLoss	X duration, debit	label	Reclassification into financial assets at fair value through profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12
			documentation	The amount of financial assets reclassified into the at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	ReclassificationIntoHeldtomaturityInvestments	X duration, debit	label	Reclassification into held-to-maturity investments	Disclosure: Expiry date 2023-01-01 IFRS 7.12
			documentation	The amount of financial assets reclassified into the held-to-maturity investments category. [Refer: Held-to-maturity investments; Financial assets]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationIntoLoans-AndReceivables	X duration, debit	label	Reclassification into loans and receivables	Disclosure: Expiry date 2023-01-01 IFRS 7.12
			documentation	The amount of financial assets reclassified into the loans and receivables category. [Refer: Loans and receivables; Financial assets]	
ifrs-full	ReclassificationOfFinancial-AssetsOutOfMeasuredAtA-mortisedCostIntoMeasure-dAtFairValue	X duration	label	Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss	Disclosure: IFRS 7.12B c
			documentation	The amount of financial assets reclassified out of the amortised cost measurement category and into the fair value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationOfFinancial-AssetsOutOfMeasuredAtAmortisedCostIntoMeasuredAtFairValueThroughOtherComprehensiveIncome	X duration	label	Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	Disclosure: IFRS 7.12B c
			documentation	The amount of financial assets reclassified out of the amortised cost measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationOfFinancial-AssetsOutOfMeasuredAt-FairValueIntoMeasuredAtA-mortisedCost	X duration	label	Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	Disclosure: IFRS 7.12B c
			documentation	The amount of financial assets reclassified out of the fair value through profit or loss measurement category and into the amortised cost measurement category. [Refer: Financial assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationOfFinancial-AssetsOutOfMeasuredAt-FairValueThroughOther-ComprehensiveIncomeInto-MeasuredAtAmortisedCost	X duration	label	Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost	Disclosure: IFRS 7.12B c
			documentation	The amount of financial assets reclassified out of the fair value through other comprehensive income measurement category and into the amortised cost measurement category. [Refer: Financial assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationOfFinancial-AssetsOutOfMeasuredAt-FairValueThroughOther-ComprehensiveIncomeInto-MeasuredAtFairValueThroughProfitOrLoss	X duration	label	Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	Disclosure: IFRS 7.12B c
			documentation	The amount of financial assets reclassified out of the fair value through other comprehensive income measurement category and into the fair value through profit or loss measurement category. [Refer: Financial assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationOfFinancial-AssetsOutOfMeasuredAt-FairValueThroughProfit-OrLossIntoMeasuredAtFair-ValueThroughOtherCom-prehensiveIncome	X duration	label	Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	Disclosure: IFRS 7.12B c
			documentation	The amount of financial assets reclassified out of the fair value through profit or loss measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassificationOutOfAvailableForSaleFinancialAssets	X duration, credit	label	Reclassification out of available-for-sale financial assets	Disclosure: Expiry date 2023-01-01 IFRS 7.12, Disclosure: Expiry date 2023-01-01 IFRS 7.12 A a
			documentation	The amount of financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale]	
ifrs-full	ReclassificationOutOfFinancialAssetsAtFairValueThroughProfitOrLoss	X duration, credit	label	Reclassification out of financial assets at fair value through profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 7.12, Disclosure: Expiry date 2023-01-01 IFRS 7.12 A a
			documentation	The amount of financial assets reclassified out of the at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]	
ifrs-full	ReclassificationOutOfHeldToMaturityInvestments	X duration, credit	label	Reclassification out of held-to-maturity investments	Disclosure: Expiry date 2023-01-01 IFRS 7.12
			documentation	The amount of financial assets reclassified out of the held-to-maturity investments category. [Refer: Held-to-maturity investments; Financial assets]	
ifrs-full	ReclassificationOutOfLoansAndReceivables	X duration, credit	label	Reclassification out of loans and receivables	Disclosure: Expiry date 2023-01-01 IFRS 7.12
			documentation	The amount of financial assets reclassified out of the loans and receivables category. [Refer: Loans and receivables; Financial assets]	
ifrs-full	ReclassifiedItemsAxis	axis	label	Reclassified items [axis]	Disclosure: IAS 1.41
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReclassifiedItemsMember	member [default]	label	Reclassified items [member]	Disclosure: IAS 1.41
			documentation	This member stands for items that have been reclassified when the entity changes their presentation or classification in its financial statements. It also represents the standard value for the 'Reclassified items' axis if no other member is used.	
ifrs-full	RecognisedAssetsDefined-BenefitPlan	X instant, debit	label	Net defined benefit asset	Common practice: IAS 1.55
			documentation	The amount of surplus in a defined benefit plan, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling. [Refer: Defined benefit plans [member]]	
ifrs-full	RecognisedAssetsRepresentingContinuingInvolvementInDerecognisedFinancialAssets	X instant, debit	label	Recognised assets representing continuing involvement in derecognised financial assets	Disclosure: IFRS 7.42E a
			documentation	The amount of assets recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	
ifrs-full	RecognisedLiabilitiesDefinedBenefitPlan	X instant, credit	label	Net defined benefit liability	Common practice: IAS 1.55
			documentation	The amount of deficit in a defined benefit plan. [Refer: Defined benefit plans [member]]	
ifrs-full	RecognisedLiabilitiesRepresentingContinuingInvolvementInDerecognisedFinancialAssets	X instant, credit	label	Recognised liabilities representing continuing involvement in derecognised financial assets	Disclosure: IFRS 7.42E a
			documentation	The amount of liabilities recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReconciliationOfAccountingProfitMultipliedByApplicableTaxRatesAbstract		label	Reconciliation of accounting profit multiplied by applicable tax rates [abstract]	
ifrs-full	ReconciliationOfAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognisedAbstract		label	Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]	
ifrs-full	ReconciliationOfAverageEffectiveTaxRateAndApplicableTaxRateAbstract		label	Reconciliation of average effective tax rate and applicable tax rate [abstract]	
ifrs-full	ReconciliationOfChangesInAllowanceAccountForCreditLossesOfFinancialAssetsAbstract		label	Reconciliation of changes in allowance account for credit losses of financial assets [abstract]	
ifrs-full	ReconciliationOfChangesInBiologicalAssetsAbstract		label	Reconciliation of changes in biological assets [abstract]	
ifrs-full	ReconciliationOfChangesInContingentLiabilitiesRecognisedInBusinessCombinationAbstract		label	Reconciliation of changes in contingent liabilities recognised in business combination [abstract]	
ifrs-full	ReconciliationOfChangesInDeferredAcquisitionCostsArisingFromInsuranceContractsAbstract		label	Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]	
ifrs-full	ReconciliationOfChangesInDeferredTaxLiabilityAssetAbstract		label	Reconciliation of changes in deferred tax liability (asset) [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReconciliationOfChangesInFairValueMeasurementAssetsAbstract		label	Reconciliation of changes in fair value measurement, assets [abstract]	
ifrs-full	ReconciliationOfChangesInFairValueMeasurementEntitiesOwnEquityInstrumentsAbstract		label	Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]	
ifrs-full	ReconciliationOfChangesInFairValueMeasurementLiabilitiesAbstract		label	Reconciliation of changes in fair value measurement, liabilities [abstract]	
ifrs-full	ReconciliationOfChangesInGoodwillAbstract		label	Reconciliation of changes in goodwill [abstract]	
ifrs-full	ReconciliationOfChangesInIntangibleAssetsAndGoodwillAbstract		label	Reconciliation of changes in intangible assets and goodwill [abstract]	
ifrs-full	ReconciliationOfChangesInIntangibleAssetsOtherThanGoodwillAbstract		label	Reconciliation of changes in intangible assets other than goodwill [abstract]	
ifrs-full	ReconciliationOfChangesInInvestmentPropertyAbstract		label	Reconciliation of changes in investment property [abstract]	
ifrs-full	ReconciliationOfChangesInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssuedAbstract		label	Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]	
ifrs-full	ReconciliationOfChangesInNetAssetsAvailableForBenefitsAbstract		label	Reconciliation of changes in net assets available for benefits [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReconciliationOfChangesInOtherProvisionsAbstract		label	Reconciliation of changes in other provisions [abstract]	
ifrs-full	ReconciliationOfChangesInPropertyPlantAndEquipmentAbstract		label	Reconciliation of changes in property, plant and equipment [abstract]	
ifrs-full	ReconciliationOfChangesInReinsuranceAssetsAbstract		label	Reconciliation of changes in reinsurance assets [abstract]	
ifrs-full	ReconciliationOfFairValueOfCreditDerivativeAbstract		label	Reconciliation of fair value of credit derivative [abstract]	
ifrs-full	ReconciliationOfNominalAmountOfCreditDerivativeAbstract		label	Reconciliation of nominal amount of credit derivative [abstract]	
ifrs-full	ReconciliationOfNumberOfSharesOutstandingAbstract		label	Reconciliation of number of shares outstanding [abstract]	
ifrs-full	ReconciliationOfRegulatoryDeferralAccountCreditBalancesAbstract		label	Reconciliation of regulatory deferral account credit balances [abstract]	
ifrs-full	ReconciliationOfRegulatoryDeferralAccountDebitBalancesAbstract		label	Reconciliation of regulatory deferral account debit balances [abstract]	
ifrs-full	ReconciliationOfReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToInsuranceContractsToWhichParagraphsC18(b), C19(b), C24(b) and C24(c) of IFRS 17 Have Been AppliedAbstract		label	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]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReconciliationOfUndiscountedLeasePaymentsToNetInvestmentInFinanceLeaseAbstract		label	Reconciliation of undiscounted lease payments to net investment in finance lease [abstract]	
ifrs-full	RecoverableAmountOfAssetOrCashgeneratingUnit	X instant, debit	label	Recoverable amount of asset or cash-generating unit	Disclosure: IAS 36.130 e
			documentation	The higher of an asset's (or cash-generating unit's) fair value less costs of disposal and its value in use. [Refer: Cash-generating units [member]]	
ifrs-full	RecurringFairValue-MeasurementMember	member	label	Recurring fair value measurement [member]	Disclosure: IFRS 13.93 a
			documentation	This member stands for fair value measurements which other IFRSs require or permit in the statement of financial position at the end of each reporting period. [Refer: IFRSs [member]]	
ifrs-full	RedesignatedAmount-Member	member	label	Redesignated amount [member]	Common practice: IFRS 1.29
			documentation	This member stands for the amount that has been redesignated during the transition to IFRSs.	
ifrs-full	RedesignatedFinancialAssetAsAvailableforsale	X instant, debit	label	Redesignated financial asset as available-for-sale	Disclosure: Expiry date 2023-01-01 IFRS 1.29
			documentation	The amount of financial assets redesignated as available-for-sale on transition to IFRSs. [Refer: IFRSs [member]; Financial assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RedesignatedFinancialAssetAtFairValueThroughProfitOrLoss	X instant, debit	label	Redesignated financial asset as at fair value through profit or loss	Disclosure: IFRS 1.29
			documentation	The amount of financial assets redesignated to be measured at fair value through profit or loss on transition to IFRSs. [Refer: At fair value [member]; IFRSs [member]; Financial assets]	
ifrs-full	RedesignatedFinancialLiabilityAtFairValueThroughProfitOrLoss	X instant, credit	label	Redesignated financial liability as at fair value through profit or loss	Disclosure: Expiry date 2023-01-01 IFRS 1.29, Disclosure: IFRS 1.29 A
			documentation	The amount of financial liabilities redesignated as at fair value through profit or loss on transition to IFRSs. [Refer: At fair value [member]; IFRSs [member]; Financial liabilities]	
ifrs-full	RedesignatedMember	member [default]	label	Redesignated [member]	Disclosure: IFRS 1.29
			documentation	This member stands for financial instruments redesignated during the transition to IFRSs. It also represents the standard value for the 'Redesignation' axis if no other member is used.	
ifrs-full	RedesignationAxis	axis	label	Redesignation [axis]	Disclosure: IFRS 1.29
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ReductionOfIssuedCapital	X duration, debit	label	Reduction of issued capital	Common practice: IAS 1.106 d
			documentation	The decrease in equity resulting from a reduction in issued capital. [Refer: Issued capital]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RefundsProvision	X instant, credit	label	Refunds provision	Example: IAS 37 -, Example: 4 Refunds policy, Example: IAS 37.87
			documentation	The amount of provision for refunds to be made by the entity to its customers. [Refer: Other provisions]	
			totalLabel	Total refunds provision	
ifrs-full	RefundsProvisionAbstract		label	Refunds provision [abstract]	
ifrs-full	RefundsProvisionMember	member	label	Refunds provision [member]	Example: IAS 37 -, Example: 4 Refunds policy, Example: IAS 37.87
			documentation	This member stands for a provision for refunds to be made by the entity to its customers. [Refer: Other provisions [member]]	
ifrs-full	RegulatoryDeferralAccount-BalancesAxis	axis	label	Regulatory deferral account balances [axis]	Disclosure: IFRS 14.B22
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	RegulatoryDeferralAccount-BalancesClassifiedAsDisposalGroupsMember	member	label	Regulatory deferral account balances classified as disposal groups [member]	Disclosure: IFRS 14.B22
			documentation	This member stands for regulatory deferral account balances that are classified as disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RegulatoryDeferralAccount-BalancesMember	member [default]	label	Regulatory deferral account balances [member]	Disclosure: IFRS 14.B22
			documentation	This member stands for regulatory deferral account balances. A regulatory deferral account balance is the balance of any expense (or income) account that would not be recognised as an asset or a liability in accordance with other Standards, but that qualifies for deferral because it is included, or is expected to be included, by the rate regulator in establishing the rate(s) that can be charged to customers. This member also represents the standard value for the 'Regulatory deferral account balances' axis if no other member is used.	
ifrs-full	RegulatoryDeferralAccount-BalancesNotClassifiedAs-DisposalGroupsMember	member	label	Regulatory deferral account balances not classified as disposal groups [member]	Disclosure: IFRS 14.B22
			documentation	This member stands for regulatory deferral account balances that are not classified as disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]	
ifrs-full	RegulatoryDeferralAccount-CreditBalances	X instant, credit	label	Regulatory deferral account credit balances	Disclosure: IFRS 14.20 b, Disclosure: IFRS 14.33 a, Disclosure: IFRS 14.35
			documentation	The amount of regulatory deferral account credit balances. [Refer: Regulatory deferral account balances [member]]	
			totalLabel	Total regulatory deferral account credit balances	
			periodStartLabel	Regulatory deferral account credit balances at beginning of period	
			periodEndLabel	Regulatory deferral account credit balances at end of period	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RegulatoryDeferralAccount-CreditBalancesAbstract		label	Regulatory deferral account credit balances [abstract]	
ifrs-full	RegulatoryDeferralAccount-CreditBalancesAndRelated-DeferredTaxLiability	X instant, credit	label	Regulatory deferral account credit balances and related deferred tax liability	Disclosure: IFRS 14.24, Disclosure: IFRS 14.B11 a
			documentation	The amount of regulatory deferral account credit balances and the related deferred tax liability. [Refer: Regulatory deferral account credit balances; Deferred tax liability associated with regulatory deferral account balances]	
			totalLabel	Total regulatory deferral account credit balances and related deferred tax liability	
ifrs-full	RegulatoryDeferralAccount-CreditBalancesAndRelated-DeferredTaxLiabilityAbstract		label	Regulatory deferral account credit balances and related deferred tax liability [abstract]	
ifrs-full	RegulatoryDeferralAccount-CreditBalancesDirectlyRelatedToDisposalGroup	X instant, credit	label	Regulatory deferral account credit balances directly related to disposal group	Disclosure: IFRS 14.25
			documentation	The amount of regulatory deferral account credit balances that are directly related to a disposal group. [Refer: Regulatory deferral account credit balances; Disposal groups classified as held for sale [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RegulatoryDeferralAccount-DebitBalances	X instant, debit	label	Regulatory deferral account debit balances	Disclosure: IFRS 14.20 a, Disclosure: IFRS 14.33 a, Disclosure: IFRS 14.35
			documentation	The amount of regulatory deferral account debit balances. [Refer: Regulatory deferral account balances [member]]	
			totalLabel	Total regulatory deferral account debit balances	
			periodStartLabel	Regulatory deferral account debit balances at beginning of period	
			periodEndLabel	Regulatory deferral account debit balances at end of period	
ifrs-full	RegulatoryDeferralAccount-DebitBalancesAbstract		label	Regulatory deferral account debit balances [abstract]	
ifrs-full	RegulatoryDeferralAccount-DebitBalancesAndRelated-DeferredTaxAsset	X instant, debit	label	Regulatory deferral account debit balances and related deferred tax asset	Disclosure: IFRS 14.24, Disclosure: IFRS 14.B11 a
			documentation	The amount of regulatory deferral account debit balances and the related deferred tax asset. [Refer: Regulatory deferral account debit balances; Deferred tax asset associated with regulatory deferral account balances]	
			totalLabel	Total regulatory deferral account debit balances and related deferred tax asset	
ifrs-full	RegulatoryDeferralAccount-DebitBalancesAndRelated-DeferredTaxAssetAbstract		label	Regulatory deferral account debit balances and related deferred tax asset [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RegulatoryDeferralAccount-DebitBalancesDirectlyRelatedToDisposalGroup	X instant, debit	label	Regulatory deferral account debit balances directly related to disposal group	Disclosure: IFRS 14.25
			documentation	The amount of regulatory deferral account debit balances that are directly related to a disposal group. [Refer: Regulatory deferral account debit balances; Disposal groups classified as held for sale [member]]	
ifrs-full	RegulatoryEnvironmentsAxis	axis	label	Regulatory environments [axis]	Example: IAS 19.138 c
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	RegulatoryEnvironmentsMember	member [default]	label	Regulatory environments [member]	Example: IAS 19.138 c
			documentation	This member stands for all regulatory environments. It also represents the standard value for the 'Regulatory environments' axis if no other member is used.	
ifrs-full	ReimbursementRightsAt-FairValue	X instant, debit	label	Reimbursement rights related to defined benefit obligation, at fair value	Disclosure: IAS 19.140 b
			documentation	The amount of the entity's rights to the reimbursement by another party of some or all of the expenditure required to settle a defined benefit obligation recognised as a separate asset and measured at fair value. [Refer: At fair value [member]]	
			periodStartLabel	Reimbursement rights related to defined benefit obligation, at fair value at beginning of period	
			periodEndLabel	Reimbursement rights related to defined benefit obligation, at fair value at end of period	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReinsuranceAssets	X instant, debit	label	Reinsurance assets	Disclosure: Expiry date 2023-01-01 IFRS 4.37 e
			documentation	The amount of a cedant's net contractual rights under a reinsurance contract.	
			periodStartLabel	Reinsurance assets at beginning of period	
			periodEndLabel	Reinsurance assets at end of period	
ifrs-full	ReinsuranceContractsHeld-Member	member	label	Reinsurance contracts held [member]	Disclosure: Effective 2023-01-01 IFRS 17.107, Disclosure: Effective 2023-01-01 IFRS 17.109, Disclosure: Effective 2023-01-01 IFRS 17.131 a, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Disclosure: Effective 2023-01-01 IFRS 17.98
			documentation	This member stands for reinsurance contracts held. Reinsurance contracts are insurance contracts issued by one entity (the reinsurer) to compensate another entity for claims arising from one or more insurance contracts issued by that other entity (underlying contracts). [Refer: Insurance contracts [member]]	
ifrs-full	ReinsuranceContractsHeld-ThatAreAssets	X instant, debit	label	Reinsurance contracts held that are assets	Disclosure: Effective 2023-01-01 IAS 1.54 da, Disclosure: Effective 2023-01-01 IFRS 17.78 c
			documentation	The amount of reinsurance contracts held that are assets. [Refer: Assets; Reinsurance contracts held [member]]	
ifrs-full	ReinsuranceContractsHeld-ThatAreLiabilities	X instant, credit	label	Reinsurance contracts held that are liabilities	Disclosure: Effective 2023-01-01 IAS 1.54 ma, Disclosure: Effective 2023-01-01 IFRS 17.78 d
			documentation	The amount of reinsurance contracts held that are liabilities. [Refer: Liabilities; Reinsurance contracts held [member]]	
ifrs-full	ReinsurersShareOfAmountArisingFromInsuranceContractsMember	member	label	Reinsurer's share of amount arising from insurance contracts [member]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	This member stands for the reinsurer's share of the amount arising from insurance contracts. [Refer: Types of insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RelatedPartiesMember	member	label	Related parties [member]	Disclosure: IAS 24.19
			documentation	<p>This member stands for related parties. Related parties are persons or entities that are related to the entity that is preparing its financial statements (the reporting entity). (a) A person or a close member of that person's family is related to a reporting entity if that person: (i) has control or joint control over the reporting entity; (ii) has significant influence over the reporting entity; or (iii) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity. (b) An entity is related to a reporting entity if any of the following conditions applies: (i) The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others). (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member). (iii) Both entities are joint ventures of the same third party. (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity. (v) The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity. (vi) The entity is controlled or jointly controlled by a person identified in (a). (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity. [Refer: Joint ventures [member]; Key management personnel of entity or parent [member]]</p>	
ifrs-full	RelatedPartyTransactions-Abstract		label	Related party transactions [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RemainingAmortisationPeriodOfIntangibleAssetsMaterialToEntity2019	DUR	label	Remaining amortisation period of intangible assets material to entity	Disclosure: IAS 38.122 b
			documentation	The remaining amortisation period of individual intangible assets that are material to the entity's financial statements. [Refer: Depreciation and amortisation expense]	
ifrs-full	RemainingContractualUndiscountedCashOutflowsInflowsThatAriseFromContractsWithinScopeOfIFRS17ThatAreLiabilities	X instant, credit	label	Remaining contractual undiscounted cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	Disclosure: Effective 2023-01-01 IFRS 17.132 b (i)
			documentation	The amount of the remaining contractual undiscounted cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities.	
ifrs-full	RemainingRecoveryPeriodOfRegulatoryDeferralAccountDebitBalances2019	DUR	label	Remaining recovery period of regulatory deferral account debit balances	Disclosure: IFRS 14.33 c
			documentation	The remaining recovery period of regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]	
ifrs-full	RemainingReversalPeriodOfRegulatoryDeferralAccountCreditBalances2019	DUR	label	Remaining reversal period of regulatory deferral account credit balances	Disclosure: IFRS 14.33 c
			documentation	The remaining reversal period of regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RemainingUnamortised-GainsAndLossesArisingOn-BuyingReinsurance	X instant, credit	label	Remaining unamortised gains (losses) arising on buying reinsurance	Disclosure: Expiry date 2023-01-01 IFRS 4.37 b (ii)
			documentation	The amount of unamortised deferred gains (losses) arising from the purchase of reinsurance.	
			periodStartLabel	Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	
			periodEndLabel	Remaining unamortised gains (losses) arising on buying reinsurance at end of period	
ifrs-full	RentalExpense	X duration, debit	label	Rental expense	Common practice: IAS 1.85
			documentation	The amount of expense recognised on rental activities.	
ifrs-full	RentalIncome	X duration, credit	label	Rental income	Common practice: IAS 1.112 c
			documentation	The amount of income recognised from rental activities.	
ifrs-full	RentalIncomeFromInvestmentProperty	X duration, credit	label	Rental income from investment property	Disclosure: IAS 40.75 f (i)
			documentation	The amount of rental income arising from investment property recognised in profit or loss. [Refer: Investment property]	
ifrs-full	RentalIncomeFromInvestmentPropertyNetOfDirectOperatingExpense	X duration, credit	label	Rental income from investment property, net of direct operating expense	Common practice: IAS 1.112 c
			documentation	The amount of rental income arising from investment property, net of direct operating expense from such property. [Refer: Direct operating expense from investment property; Rental income from investment property]	
			netLabel	Rental income from investment property, net of direct operating expense	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RentalIncomeFromInvestmentPropertyNetOfDirectOperatingExpenseAbstract		label	Rental income from investment property, net of direct operating expense [abstract]	
ifrs-full	RentDeferredIncome	X instant, credit	label	Rent deferred income	Common practice: IAS 1.78
			documentation	The amount of deferred income arising on rental activity. [Refer: Deferred income other than contract liabilities]	
ifrs-full	RentDeferredIncomeClassifiedAsCurrent	X instant, credit	label	Rent deferred income classified as current	Common practice: IAS 1.78
			documentation	The amount of rent deferred income classified as current. [Refer: Rent deferred income]	
ifrs-full	RentDeferredIncomeClassifiedAsNoncurrent	X instant, credit	label	Rent deferred income classified as non-current	Common practice: IAS 1.78
			documentation	The amount of rent deferred income classified as non-current. [Refer: Rent deferred income]	
ifrs-full	RentMeasurementInput-Member	member	label	Rent, measurement input [member]	Common practice: IFRS 13.93 d
			documentation	This member stands for the rent used as a measurement input.	
ifrs-full	RepairsAndMaintenanceExpense	X duration, debit	label	Repairs and maintenance expense	Common practice: IAS 1.85
			documentation	The amount of expenses incurred for the day-to-day servicing of assets, which may include the cost of labour, consumables or small parts.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RepaymentsOfBondsNotesAndDebentures	X duration, credit	label	Repayments of bonds, notes and debentures	Common practice: IAS 7.17
			documentation	The cash outflow for repayments of bonds, notes and debentures.	
ifrs-full	RepaymentsOfBorrowingsClassifiedAsFinancingActivities	(X) duration, credit	label	Repayments of borrowings, classified as financing activities	Example: IAS 7.17 d
			documentation	The cash outflow to settle borrowings, classified as financing activities. [Refer: Borrowings]	
			negatedTerseLabel	Repayments of borrowings	
ifrs-full	RepaymentsOfCurrentBorrowings	X duration, credit	label	Repayments of current borrowings	Common practice: IAS 7.17
			documentation	The cash outflow for repayments of current borrowings. [Refer: Current borrowings]	
ifrs-full	RepaymentsOfNoncurrentBorrowings	X duration, credit	label	Repayments of non-current borrowings	Common practice: IAS 7.17
			documentation	The cash outflow for repayments of non-current borrowings. [Refer: Borrowings]	
ifrs-full	RepaymentsOfSubordinatedLiabilities	X duration, credit	label	Repayments of subordinated liabilities	Common practice: IAS 7.17
			documentation	The cash outflow for repayments of subordinated liabilities. [Refer: Subordinated liabilities]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReportableSegmentsMember	member	label	Reportable segments [member]	Example: IAS 19.138 d, Disclosure: IFRS 15.115, Example: Effective 2023-01-01 IFRS 17.96 c, Disclosure: IFRS 8.23
			documentation	This member stands for operating segments for which IFRS 8 requires information to be disclosed. The entity shall report separately information about an operating segment that meets any of the following quantitative thresholds: (a) reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments; (b) the absolute amount of its reported profit or loss is 10 per cent or more of the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss; or (c) assets are 10 per cent or more of the combined assets of all operating segments. Additionally operating segments that do not meet any of the quantitative thresholds may be considered reportable, and separately disclosed, if management believes that information about the segment would be useful to users of the financial statements. [Refer: Operating segments [member]]	
ifrs-full	ReportedIfInCompliance-WithRequirementOfIFRSMember	member	label	Reported if in compliance with requirement of IFRS [member]	Common practice: IAS 1.20 d
			documentation	This member stands for the information that would have been reported in the financial statements by the entity if it was in compliance with the requirement of an IFRS, in the case that the entity departed from that requirement.	
ifrs-full	ReportingYearMember	member	label	Reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for the reporting year.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RepurchaseAgreementsAnd-CashCollateralOnSecuritiesLent	X instant, credit	label	Repurchase agreements and cash collateral on securities lent	Common practice: IAS 1.55
			documentation	The amount of instruments sold with the intent to reacquire in repurchase agreements and cash collateral on securities lent.	
ifrs-full	ResearchAndDevelopment-Expense	X duration, debit	label	Research and development expense	Disclosure: IAS 38.126
			documentation	The amount of expenditure directly attributable to research or development activities, recognised in profit or loss.	
ifrs-full	ReserveForCatastrophe	X instant, credit	label	Reserve for catastrophe	Example: Expiry date 2023-01-01 IAS 1.78 e, Disclosure: Expiry date 2023-01-01 IFRS 4.IG58
			documentation	A component of equity representing resources to provide for infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites, or earthquake damage.	
ifrs-full	ReserveForCatastropheMember	member	label	Reserve for catastrophe [member]	Example: Expiry date 2023-01-01 IAS 1.108, Disclosure: Expiry date 2023-01-01 IFRS 4.IG58
			documentation	This member stands for a component of equity representing resources to provide for infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites or earthquake damage.	
ifrs-full	ReserveForEqualisation	X instant, credit	label	Reserve for equalisation	Example: Expiry date 2023-01-01 IAS 1.78 e, Disclosure: Expiry date 2023-01-01 IFRS 4.IG58
			documentation	A component of equity representing resources to cover random fluctuations of claim expenses around the expected value of claims for some types of insurance contract.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveForEqualisation-Member	member	label	Reserve for equalisation [member]	Example: Expiry date 2023-01-01 IAS 1.108, Disclosure: Expiry date 2023-01-01 IFRS 4.IG58
			documentation	This member stands for a component of equity representing resources to cover random fluctuations of claim expenses around the expected value of claims for some types of insurance contract (for example, hail, credit, guarantee and fidelity insurance) using a formula based on experience over a number of years.	
ifrs-full	ReserveOfCashFlowHedges	X instant, credit	label	Reserve of cash flow hedges	Common practice: IAS 1.78 e, Disclosure: IFRS 9.6.5.11
			documentation	A component of equity representing the accumulated portion of gain (loss) on a hedging instrument that is determined to be an effective hedge for cash flow hedges. [Refer: Cash flow hedges [member]]	
ifrs-full	ReserveOfCashFlowHedgesContinuingHedges	X instant, credit	label	Reserve of cash flow hedges, continuing hedges	Disclosure: IFRS 7.24B b (ii)
			documentation	A component of equity representing the reserve of cash flow hedges in relation to continuing hedges. [Refer: Reserve of cash flow hedges]	
ifrs-full	ReserveOfCashFlowHedgesHedgingRelationshipsForWhichHedgeAccountingIsNoLongerApplied	X instant, credit	label	Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied	Disclosure: IFRS 7.24B b (iii)
			documentation	A component of equity representing the reserve of cash flow hedges in relation to hedging relationships for which hedge accounting is no longer applied. [Refer: Reserve of cash flow hedges]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfCashFlowHedgesMember	member	label	Reserve of cash flow hedges [member]	Example: IAS 1.108, Disclosure: IFRS 9.6.5.11
			documentation	This member stands for a component of equity representing the accumulated portion of gain (loss) on a hedging instrument that is determined to be an effective hedge for cash flow hedges. [Refer: Cash flow hedges [member]]	
ifrs-full	ReserveOfChangeInFair-ValueOfFinancialLiabilityAttributableToChangeIn-CreditRiskOfLiability	X instant, credit	label	Reserve of change in fair value of financial liability attributable to change in credit risk of liability	Common practice: IAS 1.78 e
			documentation	A component of equity representing the accumulated change in fair value of financial liabilities attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities]	
ifrs-full	ReserveOfChangeInFair-ValueOfFinancialLiabilityAttributableToChangeIn-CreditRiskOfLiabilityMember	member	label	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	Example: IAS 1.108
			documentation	This member stands for a component of equity representing the accumulated change in fair value of financial liabilities attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities]	
ifrs-full	ReserveOfChangeInValueOfForeignCurrencyBasis-Spreads	X instant, credit	label	Reserve of change in value of foreign currency basis spreads	Common practice: IAS 1.78 e, Disclosure: IFRS 9.6.5.16
			documentation	A component of equity representing the accumulated change in the value of foreign currency basis spreads of financial instruments when excluding them from the designation of these financial instruments as hedging instruments.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfChangeInValueOfForeignCurrencyBasis-SpreadsMember	member	label	Reserve of change in value of foreign currency basis spreads [member]	Example: IAS 1.108, Disclosure: IFRS 9.6.5.16
			documentation	This member stands for a component of equity representing the accumulated change in the value of foreign currency basis spreads of financial instruments when excluding them from the designation of these financial instruments as hedging instruments.	
ifrs-full	ReserveOfChangeInValueOfForwardElementsOfForwardContracts	X instant, credit	label	Reserve of change in value of forward elements of forward contracts	Common practice: IAS 1.78 e, Disclosure: IFRS 9.6.5.16
			documentation	A component of equity representing the accumulated change in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element.	
ifrs-full	ReserveOfChangeInValueOfForwardElementsOfForwardContractsMember	member	label	Reserve of change in value of forward elements of forward contracts [member]	Example: IAS 1.108, Disclosure: IFRS 9.6.5.16
			documentation	This member stands for a component of equity representing the accumulated change in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element.	
ifrs-full	ReserveOfChangeInValueOfTimeValueOfOptions	X instant, credit	label	Reserve of change in value of time value of options	Common practice: IAS 1.78 e, Disclosure: IFRS 9.6.5.15
			documentation	A component of equity representing the accumulated change in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfChangeInValueOfTimeValueOfOptionsMember	member	label	Reserve of change in value of time value of options [member]	Example: IAS 1.108, Disclosure: IFRS 9.6.5.15
			documentation	This member stands for a component of equity representing the accumulated change in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value.	
ifrs-full	ReserveOfDiscretionaryParticipationFeatures	X instant, credit	label	Reserve of discretionary participation features	Example: Expiry date 2023-01-01 IAS 1.78 e, Disclosure: Expiry date 2023-01-01 IFRS 4.34 b, Disclosure: Expiry date 2023-01-01 IFRS 4.IG22 f
			documentation	A component of equity resulting from discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.	
ifrs-full	ReserveOfDiscretionaryParticipationFeaturesMember	member	label	Reserve of discretionary participation features [member]	Example: Expiry date 2023-01-01 IAS 1.108, Disclosure: Expiry date 2023-01-01 IFRS 4.34 b, Disclosure: Expiry date 2023-01-01 IFRS 4.IG22 f
			documentation	This member stands for a component of equity resulting from discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfEquityComponentOfConvertibleInstruments	X instant, credit	label	Reserve of equity component of convertible instruments	Common practice: IAS 1.55
			documentation	A component of equity representing components of convertible instruments classified as equity.	
ifrs-full	ReserveOfEquityComponentOfConvertibleInstrumentsMember	member	label	Reserve of equity component of convertible instruments [member]	Common practice: IAS 1.108
			documentation	This member stands for a component of equity representing components of convertible instruments classified as equity.	
ifrs-full	ReserveOfExchangeDifferencesOnTranslation	X instant, credit	label	Reserve of exchange differences on translation	Disclosure: IAS 21.52 b
			documentation	A component of equity representing exchange differences on translation of financial statements recognised in other comprehensive income and accumulated in equity. [Refer: Other comprehensive income]	
ifrs-full	ReserveOfExchangeDifferencesOnTranslationContinuingHedges	X instant, credit	label	Reserve of exchange differences on translation, continuing hedges	Disclosure: IFRS 7.24B b (ii)
			documentation	A component of equity representing the reserve of exchange differences on translation in relation to continuing hedges. [Refer: Reserve of exchange differences on translation]	
ifrs-full	ReserveOfExchangeDifferencesOnTranslationHedgingRelationshipsForWhichHedgeAccountingIsNo-LongerApplied	X instant, credit	label	Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	Disclosure: IFRS 7.24B b (iii)
			documentation	A component of equity representing the reserve of exchange differences on translation in relation to hedging relationships for which hedge accounting is no longer applied. [Refer: Reserve of exchange differences on translation]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfExchangeDifferencesOnTranslationMember	member	label	Reserve of exchange differences on translation [member]	Example: IAS 1.108, Disclosure: IAS 21.52 b
			documentation	This member stands for a component of equity representing accumulated exchange differences on the translation of financial statements recognised in other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	ReserveOfFinanceIncome-ExpensesFromReinsurance-ContractsHeldExcluded-FromProfitOrLoss	X instant, credit	label	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	Common practice: Effective 2023-01-01 IAS 1.78 e
			documentation	A component of equity representing the accumulated finance income (expenses) from reinsurance contracts held excluded from profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
ifrs-full	ReserveOfFinanceIncome-ExpensesFromReinsurance-ContractsHeldExcluded-FromProfitOrLossMember	member	label	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	Example: Effective 2023-01-01 IAS 1.108
			documentation	This member stands for a component of equity representing the accumulated finance income (expenses) from reinsurance contracts held excluded from profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]	
ifrs-full	ReserveOfGainsAndLosses-FromInvestmentsInEquity-Instruments	X instant, credit	label	Reserve of gains and losses from investments in equity instruments	Common practice: IAS 1.78 e
			documentation	A component of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfGainsAndLosses-FromInvestmentsInEquity-InstrumentsMember	member	label	Reserve of gains and losses from investments in equity instruments [member]	Example: IAS 1.108
			documentation	This member stands for a component of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.	
ifrs-full	ReserveOfGainsAndLossesOnFinancialAssets-MeasuredAtFairValueThroughOtherComprehensiveIncome	X instant, credit	label	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	Common practice: IAS 1.78 e
			documentation	A component of equity representing the reserve of gains and losses on financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	
ifrs-full	ReserveOfGainsAndLossesOnFinancialAssets-MeasuredAtFairValueThroughOtherComprehensiveIncomeMember	member	label	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	Example: IAS 1.108
			documentation	This member stands for a component of equity representing the accumulated gains and losses on financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfGainsAndLossesOnFinancialAssets-MeasuredAtFairValueThroughOtherComprehensiveIncomeRelatedToInsuranceContractsToWhichParagraphsC18bC19bC24bAndC24cOfIFRS17HaveBeenApplied	X instant, credit	label	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	Disclosure: Effective 2023-01-01 IFRS 17.116
			documentation	The cumulative amount included in other comprehensive income for financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied. [Refer: Financial assets measured at fair value through other comprehensive income]	
			periodStartLabel	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	
			periodEndLabel	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	
ifrs-full	ReserveOfGainsAndLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstruments	X instant, credit	label	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	Common practice: IAS 1.78 e
			documentation	A component of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfGainsAndLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstrumentsMember	member	label	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	Example: IAS 1.108
			documentation	This member stands for a component of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income.	
ifrs-full	ReserveOfGainsAndLossesOnRemeasuringAvailable-for-saleFinancialAssets	X instant, credit	label	Reserve of gains and losses on remeasuring available-for-sale financial assets	Common practice: Expiry date 2023-01-01 IAS 1.78 e
			documentation	A component of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial assets available-for-sale]	
ifrs-full	ReserveOfGainsAndLossesOnRemeasuringAvailable-for-saleFinancialAssetsMember	member	label	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	Example: Expiry date 2023-01-01 IAS 1.108
			documentation	This member stands for a component of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial assets available-for-sale]	
ifrs-full	ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossesThatWillBeReclassifiedToProfitOrLoss	X instant, credit	label	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	Common practice: Effective 2023-01-01 IAS 1.78 e
			documentation	A component of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossThatWillBeReclassifiedToProfitOrLossMember	member	label	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	Example: Effective 2023-01-01 IAS 1.108
			documentation	This member stands for a component of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossThatWillNotBeReclassifiedToProfitOrLoss	X instant, credit	label	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	Common practice: Effective 2023-01-01 IAS 1.78 e
			documentation	A component of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	
ifrs-full	ReserveOfInsuranceFinanceIncomeExpensesFromInsuranceContractsIssuedExcludedFromProfitOrLossThatWillNotBeReclassifiedToProfitOrLossMember	member	label	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]	Example: Effective 2023-01-01 IAS 1.108
			documentation	This member stands for a component of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReserveOfOverlayApproach	X instant, credit	label	Reserve of overlay approach	Common practice: Effective on first application of IFRS 9 IFRS 4.35D b
			documentation	A component of equity representing the accumulated overlay approach adjustments.	
ifrs-full	ReserveOfOverlayApproachMember	member	label	Reserve of overlay approach [member]	Common practice: Effective on first application of IFRS 9 IFRS 4.35D b
			documentation	This member stands for a component of equity representing the accumulated overlay approach adjustments.	
ifrs-full	ReserveOfRemeasurementsOfDefinedBenefitPlans	X instant, credit	label	Reserve of remeasurements of defined benefit plans	Common practice: IAS 1.78 e
			documentation	A component of equity representing the accumulated remeasurements of defined benefit plans. [Refer: Defined benefit plans [member]]	
ifrs-full	ReserveOfRemeasurementsOfDefinedBenefitPlansMember	member	label	Reserve of remeasurements of defined benefit plans [member]	Example: IAS 1.108
			documentation	This member stands for a component of equity resulting from remeasurements of defined benefit plans. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans]	
ifrs-full	ReserveOfSharebasedPayments	X instant, credit	label	Reserve of share-based payments	Common practice: IAS 1.78 e
			documentation	A component of equity resulting from share-based payments.	
ifrs-full	ReserveOfSharebasedPaymentsMember	member	label	Reserve of share-based payments [member]	Example: IAS 1.108
			documentation	This member stands for a component of equity resulting from share-based payments.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReservesWithinEquityAxis	axis	label	Reserves within equity [axis]	Disclosure: IAS 1.79 b
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ResidualValueRiskMember	member	label	Residual value risk [member]	Example: IFRS 7.40 a, Example: IFRS 7.IG32
			documentation	This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in residual values. [Refer: Financial instruments, class [member]]	
ifrs-full	RestatedMember	member [default]	label	Currently stated [member]	Disclosure: IAS 1.106 b, Common practice: IAS 1.20 d, Disclosure: IAS 8.28 f (i), Disclosure: IAS 8.29 c (i), Disclosure: IAS 8.49 b (i), Disclosure: Effective 2023-01-01 IFRS 17.113 b
			documentation	This member stands for the information currently stated in the financial statements. It also represents the standard value for the 'Retrospective application and retrospective restatement' and 'Departure from requirement of IFRS' axes if no other member is used.	
ifrs-full	RestrictedCashAndCash-Equivalents	X instant, debit	label	Restricted cash and cash equivalents	Common practice: IAS 1.55
			documentation	The amount of cash and cash equivalents whose use or withdrawal is restricted. [Refer: Cash and cash equivalents]	
ifrs-full	RestrictionsOnAccessToAssetsInFunds	text	label	Description of restrictions on access to assets in funds	Disclosure: IFRIC 5.11
			documentation	The description of restrictions on access to the assets in decommissioning, restoration and environmental rehabilitation funds.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RestrictionsOnRealisabilityOfInvestmentPropertyOrRemittanceOfIncomeAndProceedsOfDisposalOfInvestmentProperty	X instant	label	Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	Disclosure: IAS 40.75 g
			documentation	The amount of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal. [Refer: Investment property]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RestructuringContingentLiabilityMember	member	label	Restructuring contingent liability [member]	Example: IAS 37.88
			documentation	This member stands for a contingent liability for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Contingent liabilities [member]]	
ifrs-full	RestructuringProvision	X instant, credit	label	Restructuring provision	Example: IAS 37.70
			documentation	The amount of provision for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions]	
			totalLabel	Total restructuring provision	
ifrs-full	RestructuringProvision-Abstract		label	Restructuring provision [abstract]	
ifrs-full	RestructuringProvision-Member	member	label	Restructuring provision [member]	Example: IAS 37.70
			documentation	This member stands for a provision for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RetainedEarnings	X instant, credit	label	Retained earnings	Example: IAS 1.78 e, Example: IAS 1.IG6
			documentation	A component of equity representing the entity's cumulative undistributed earnings or deficit.	
			totalLabel	Total retained earnings	
ifrs-full	RetainedEarningsAbstract		label	Retained earnings [abstract]	
ifrs-full	RetainedEarningsExcluding-ProfitLossForReporting-Period	X instant, credit	label	Retained earnings, excluding profit (loss) for reporting period	Common practice: IAS 1.78 e
			documentation	A component of equity representing the entity's cumulative undistributed earnings or deficit excluding the profit or loss for the reporting period. [Refer: Retained earnings]	
ifrs-full	RetainedEarningsExcluding-ProfitLossForReportingPeriodMember	member	label	Retained earnings, excluding profit (loss) for reporting period [member]	Common practice: IAS 1.108
			documentation	This member stands for a component of equity representing an entity's cumulative undistributed earnings or deficit, excluding profit or loss for the reporting period. [Refer: Retained earnings [member]]	
ifrs-full	RetainedEarningsMember	member	label	Retained earnings [member]	Disclosure: IAS 1.106, Example: IAS 1.108
			documentation	This member stands for a component of equity representing an entity's cumulative undistributed earnings or deficit.	
ifrs-full	RetainedEarningsProfitLoss-ForReportingPeriod	X instant, credit	label	Retained earnings, profit (loss) for reporting period	Common practice: IAS 1.78 e
			documentation	A component of equity representing the entity's undistributed profit or loss for the reporting period. [Refer: Retained earnings; Profit (loss)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RetainedEarningsProfitLoss-ForReportingPeriodMember	member	label	Retained earnings, profit (loss) for reporting period [member]	Common practice: IAS 1.108
			documentation	This member stands for a component of equity representing the entity's undistributed profit or loss for the reporting period. [Refer: Retained earnings [member]; Profit (loss)]	
ifrs-full	RetentionPayables	X instant, credit	label	Retention payables	Common practice: IAS 1.78
			documentation	The amount of payment that is withheld by the entity, pending the fulfilment of a condition.	
ifrs-full	RetirementsIntangibleAssetsAndGoodwill	(X) duration, credit	label	Retirements, intangible assets and goodwill	Common practice: IAS 38.118 e
			documentation	The decrease in intangible assets and goodwill resulting from retirements. [Refer: Intangible assets and goodwill]	
			negatedLabel	Retirements, intangible assets and goodwill	
ifrs-full	RetirementsIntangibleAssetsOtherThanGoodwill	(X) duration, credit	label	Retirements, intangible assets other than goodwill	Common practice: IAS 38.118 e
			documentation	The decrease in intangible assets other than goodwill resulting from retirements. [Refer: Intangible assets other than goodwill]	
			negatedLabel	Retirements, intangible assets other than goodwill	
ifrs-full	RetirementsPropertyPlant-AndEquipment	(X) duration, credit	label	Retirements, property, plant and equipment	Common practice: IAS 16.73 e
			documentation	The decrease in property, plant and equipment resulting from retirements. [Refer: Property, plant and equipment]	
			negatedLabel	Retirements, property, plant and equipment	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RetrospectiveApplication-AndRetrospectiveRestatementAxis	axis	label	Retrospective application and retrospective restatement [axis]	Disclosure: IAS 1.106 b, Disclosure: IAS 8.28 f (i), Disclosure: IAS 8.29 c (i), Disclosure: IAS 8.49 b (i)
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ReturnOnPlanAssetsExcludingInterestIncomeOrExpenseBeforeTaxDefinedBenefitPlans	X duration, credit	label	Return on plan assets excluding interest income or expense, before tax, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of other comprehensive income, before tax, resulting from the return on plan assets, excluding amounts included in interest expense (income) arising from defined benefit plans. The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReturnOnPlanAssetsExcludingInterestIncomeOrExpenseNetOfTaxDefinedBenefitPlans	X duration, credit	label	Return on plan assets excluding interest income or expense, net of tax, defined benefit plans	Common practice: IAS 19.135 b
			documentation	The amount of other comprehensive income, net of tax, resulting from the return on plan assets, excluding amounts included in interest expense (income) arising from defined benefit plans. The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense]	
ifrs-full	ReturnOnPlanAssetsNet-DefinedBenefitLiabilityAsset	(X) duration, debit	label	Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense	Disclosure: IAS 19.141 c (i)

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			documentation	The decrease (increase) in the net defined benefit liability (asset) resulting from the return on plan assets, excluding amounts included in interest income or expense. The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Plan assets [member]; Net defined benefit liability (asset); Actuarial assumptions [member]; Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)]	
			negatedLabel	Increase (decrease) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense	
ifrs-full	ReturnOnReimbursemen- tRights	X duration, debit	label	Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from return on reimbursement rights, excluding interest income or expense	Disclosure: IAS 19.141 c (i)
			documentation	The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from the return on those rights, excluding amounts included in interest income or expense. [Refer: Reimbursement rights related to defined benefit obligation, at fair value; Increase in reimbursement rights related to defined benefit obligation, resulting from interest income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevaluationIncreaseDecreaseIntangibleAssetsOtherThanGoodwill	X duration, debit	label	Revaluation increase (decrease), intangible assets other than goodwill	Disclosure: IAS 38.118 e (iii)
			documentation	The increase (decrease) in intangible assets other than goodwill resulting from revaluations to fair value. [Refer: Intangible assets other than goodwill; Revaluation surplus]	
ifrs-full	RevaluationIncreaseDecreasePropertyPlantAndEquipment	X duration, debit	label	Revaluation increase (decrease), property, plant and equipment	Disclosure: IAS 16.73 e (iv), Disclosure: IAS 16.77 f
			documentation	The increase (decrease) in property, plant and equipment resulting from revaluations to fair value. [Refer: Property, plant and equipment; Revaluation surplus]	
ifrs-full	RevaluationOfIntangibleAssetsAbstract		label	Revaluation of intangible assets [abstract]	
ifrs-full	RevaluationSurplus	X instant, credit	label	Revaluation surplus	Disclosure: IAS 16.39, Disclosure: IAS 38.85
			documentation	A component of equity representing the accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]	
ifrs-full	RevaluationSurplusMember	member	label	Revaluation surplus [member]	Example: IAS 1.108, Disclosure: IAS 16.39, Disclosure: IFRS 1.IG10
			documentation	This member stands for a component of equity representing accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	Revenue	X duration, credit	label	Revenue	Example: IAS 1.102, Example: IAS 1.103, Disclosure: IAS 1.82 a, Example: IFRS 12.B10 b, Disclosure: IFRS 12.B12 b (v), Disclosure: IFRS 5.33 b (i), Disclosure: IFRS 8.23 a, Disclosure: IFRS 8.28 a, Disclosure: IFRS 8.32, Disclosure: IFRS 8.33 a, Disclosure: IFRS 8.34
			documentation	The income arising in the course of an entity's ordinary activities. Income is increases in assets, or decreases in liabilities, that result in increases in equity, other than those relating to contributions from holders of equity claims.	
			totalLabel	Total revenue	
ifrs-full	RevenueAbstract		label	Revenue [abstract]	
ifrs-full	RevenueAndOperating-Income	X duration, credit	label	Revenue and other operating income	Common practice: IAS 1.85
			documentation	The aggregate amount of the entity's revenue and other operating income. [Refer: Revenue]	
ifrs-full	RevenueFromConstruction-Contracts	X duration, credit	label	Revenue from construction contracts	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from construction contracts. Construction contracts are contracts specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use. [Refer: Revenue]	
ifrs-full	RevenueFromContracts-WithCustomers	X duration, credit	label	Revenue from contracts with customers	Disclosure: IFRS 15.113 a, Disclosure: IFRS 15.114
			documentation	The amount of revenue from contracts with customers. A customer is a party that has contracted with an entity to obtain goods or services that are an output of the entity's ordinary activities in exchange for consideration.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevenueFromDividends	X duration, credit	label	Dividend income	Common practice: IAS 1.112 c
			documentation	The amount of dividends recognised as income. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.	
ifrs-full	RevenueFromGovernmentGrants	X duration, credit	label	Income from government grants	Common practice: IAS 20.39 b
			documentation	The amount of income recognised in relation to government grants. [Refer: Government grants]	
ifrs-full	RevenueFromHotelOperations	X duration, credit	label	Revenue from hotel operations	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from hotel operations. [Refer: Revenue]	
ifrs-full	RevenueFromInsuranceContractsIssuedWithoutReductionForReinsuranceHeld	X duration, credit	label	Revenue from insurance contracts issued, without reduction for reinsurance held	Example: Expiry date 2023-01-01 IAS 1.85, Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG24 a
			documentation	The amount of revenue from insurance contracts issued, without any reduction for reinsurance held. [Refer: Revenue]	
ifrs-full	RevenueFromInterest	X duration, credit	label	Interest income	Common practice: IAS 1.112 c, Disclosure: IFRS 12.B13 e, Disclosure: IFRS 8.23 c, Disclosure: IFRS 8.28 e
			documentation	The amount of income arising from interest.	
ifrs-full	RevenueFromPerformanceObligationsSatisfiedOrPartiallySatisfiedInPreviousPeriods	X duration, credit	label	Revenue from performance obligations satisfied or partially satisfied in previous periods	Disclosure: IFRS 15.116 c
			documentation	The amount of revenue from performance obligations satisfied (or partially satisfied) in previous periods. [Refer: Performance obligations [member]; Revenue from contracts with customers]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevenueFromRenderingOf-AdvertisingServices	X duration, credit	label	Revenue from rendering of advertising services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of advertising services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-CargoAndMailTransport-Services	X duration, credit	label	Revenue from rendering of cargo and mail transport services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of cargo and mail transport services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-DataServices	X duration, credit	label	Revenue from rendering of data services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of data services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-GamingServices	X duration, credit	label	Revenue from rendering of gaming services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of gaming services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-InformationTechnology-ConsultingServices	X duration, credit	label	Revenue from rendering of information technology consulting services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of consulting services relating to information technology. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-InformationTechnology-MaintenanceAndSupport-Services	X duration, credit	label	Revenue from rendering of information technology maintenance and support services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of maintenance and support services relating to information technology. [Refer: Revenue]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevenueFromRenderingOfInformationTechnology-Services	X duration, credit	label	Revenue from rendering of information technology services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of information technology services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-InterconnectionServices	X duration, credit	label	Revenue from rendering of interconnection services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of interconnection services for other operators. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-InternetAndDataServices	X duration, credit	label	Revenue from rendering of internet and data services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of internet and data services. [Refer: Revenue]	
			totalLabel	Total revenue from rendering of internet and data services	
ifrs-full	RevenueFromRenderingOf-InternetAndDataService-sAbstract		label	Revenue from rendering of internet and data services [abstract]	
ifrs-full	RevenueFromRenderingOf-InternetServices	X duration, credit	label	Revenue from rendering of internet services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of internet services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-LandLineTelephoneServices	X duration, credit	label	Revenue from rendering of land line telephone services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of land line telephone services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-MobileTelephoneServices	X duration, credit	label	Revenue from rendering of mobile telephone services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of mobile telephone services. [Refer: Revenue]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevenueFromRenderingOfOtherTelecommunicationServices	X duration, credit	label	Revenue from rendering of other telecommunication services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of telecommunication services that the entity does not separately disclose in the same statement or note. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOfPassengerTransportServices	X duration, credit	label	Revenue from rendering of passenger transport services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of passenger transport services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOfPrintingServices	X duration, credit	label	Revenue from rendering of printing services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of printing services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOfServices	X duration, credit	label	Revenue from rendering of services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOfServicesRelatedPartyTransactions	X duration, credit	label	Revenue from rendering of services, related party transactions	Example: IAS 24.21 c
			documentation	The amount of revenue arising from the rendering of services in related party transactions. [Refer: Revenue; Related parties [member]]	
ifrs-full	RevenueFromRenderingOfTelecommunicationServices	X duration, credit	label	Revenue from rendering of telecommunication services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of telecommunication services. [Refer: Revenue]	
			totalLabel	Total revenue from rendering of telecommunication services	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevenueFromRenderingOf-TelecommunicationServicesAbstract		label	Revenue from rendering of telecommunication services [abstract]	
ifrs-full	RevenueFromRenderingOf-TelephoneServices	X duration, credit	label	Revenue from rendering of telephone services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of telephone services. [Refer: Revenue]	
ifrs-full	RevenueFromRenderingOf-TransportServices	X duration, credit	label	Revenue from rendering of transport services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the rendering of transport services. [Refer: Revenue]	
ifrs-full	RevenueFromRoomOccupancyServices	X duration, credit	label	Revenue from room occupancy services	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from room occupancy services. [Refer: Revenue]	
ifrs-full	RevenueFromRoyalties	X duration, credit	label	Royalty income	Common practice: IAS 1.112 c
			documentation	The amount of income arising from royalties.	
ifrs-full	RevenueFromSaleOfAgriculturalProduce	X duration, credit	label	Revenue from sale of agricultural produce	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of agricultural produce. [Refer: Revenue]	
ifrs-full	RevenueFromSaleOfAlcoholAndAlcoholicDrinks	X duration, credit	label	Revenue from sale of alcohol and alcoholic drinks	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of alcohol and alcoholic drinks. [Refer: Revenue]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevenueFromSaleOfBooks	X duration, credit	label	Revenue from sale of books	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of books. [Refer: Revenue]	
ifrs-full	RevenueFromSaleOfCopper	X duration, credit	label	Revenue from sale of copper	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of copper. [Refer: Revenue]	
ifrs-full	RevenueFromSaleOf-CrudeOil	X duration, credit	label	Revenue from sale of crude oil	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of crude oil. [Refer: Current crude oil; Revenue]	
ifrs-full	RevenueFromSaleOfElectricity	X duration, credit	label	Revenue from sale of electricity	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of electricity. [Refer: Revenue]	
ifrs-full	RevenueFromSaleOfFoodAndBeverage	X duration, credit	label	Revenue from sale of food and beverage	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of food and beverage. [Refer: Revenue]	
ifrs-full	RevenueFromSaleOfGold	X duration, credit	label	Revenue from sale of gold	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of gold. [Refer: Revenue]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevenueFromSaleOfGoods	X duration, credit	label	Revenue from sale of goods	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of goods. [Refer: Revenue]	
ifrs-full	RevenueFromSaleOfGoods-RelatedPartyTransactions	X duration, credit	label	Revenue from sale of goods, related party transactions	Example: IAS 24.21 a
			documentation	The amount of revenue arising from the sale of goods in related party transactions. [Refer: Revenue; Related parties [member]]	
ifrs-full	RevenueFromSaleOfNaturalGas	X duration, credit	label	Revenue from sale of natural gas	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of natural gas. [Refer: Current natural gas; Revenue]	
ifrs-full	RevenueFromSaleOfOilAndGasProducts	X duration, credit	label	Revenue from sale of oil and gas products	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of oil and gas products. [Refer: Revenue]	
ifrs-full	RevenueFromSaleOfPetroleumAndPetrochemical-Products	X duration, credit	label	Revenue from sale of petroleum and petrochemical products	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of petroleum and petrochemical products. [Refer: Current petroleum and petrochemical products; Revenue]	
ifrs-full	RevenueFromSaleOfPublications	X duration, credit	label	Revenue from sale of publications	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of publications. [Refer: Revenue]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevenueFromSaleOfSilver	X duration, credit	label	Revenue from sale of silver	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of silver. [Refer: Revenue]	
ifrs-full	RevenueFromSaleOfSugar	X duration, credit	label	Revenue from sale of sugar	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of sugar. [Refer: Revenue]	
ifrs-full	RevenueFromSaleOfTelecommunicationEquipment	X duration, credit	label	Revenue from sale of telecommunication equipment	Common practice: IAS 1.112 c
			documentation	The amount of revenue arising from the sale of telecommunication equipment. [Refer: Revenue]	
ifrs-full	RevenueMultipleMeasurementInputMember	member	label	Revenue multiple, measurement input [member]	Example: IFRS 13.93 d, Example: IFRS 13.IE63
			documentation	This member stands for a revenue multiple used as a measurement input.	
ifrs-full	RevenueOfAcquiree	X duration, credit	label	Revenue of acquiree since acquisition date	Disclosure: IFRS 3.B64 q (i)
			documentation	The amount of revenue of the acquiree since the acquisition date included in the consolidated statement of comprehensive income. [Refer: Revenue]	
ifrs-full	RevenueOfCombinedEntity	X duration, credit	label	Revenue of combined entity as if combination occurred at beginning of period	Disclosure: IFRS 3.B64 q (ii)
			documentation	The revenue of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations [member]; Revenue]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RevenueRecognisedOnExchangingConstructionServicesForFinancialAsset	X duration, credit	label	Revenue recognised on exchanging construction services for financial asset	Disclosure: SIC 29.6 A
			documentation	The amount of revenue recognised when construction services are exchanged for financial assets in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue from contracts with customers]	
ifrs-full	RevenueRecognisedOnExchangingConstructionServicesForIntangibleAsset	X duration, credit	label	Revenue recognised on exchanging construction services for intangible asset	Disclosure: SIC 29.6 A
			documentation	The amount of revenue recognised when construction services are exchanged for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue from contracts with customers]	
ifrs-full	RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod	X duration, credit	label	Revenue that was included in contract liability balance at beginning of period	Disclosure: IFRS 15.116 b
			documentation	The amount of revenue that was included in the contract liability balance at the beginning of the period. [Refer: Contract liabilities; Revenue from contracts with customers]	
ifrs-full	ReversalAllowanceAccountForCreditLossesOfFinancialAssets	(X) duration	label	Reversal, allowance account for credit losses of financial assets	Common practice: Expiry date 2023-01-01 IFRS 7.16
			documentation	The decrease in an allowance account for credit losses of financial assets resulting from the reversal of impairment. [Refer: Allowance account for credit losses of financial assets]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Reversal, allowance account for credit losses of financial assets	
ifrs-full	ReversalOfImpairmentLoss	X duration, credit	label	Reversal of impairment loss	Disclosure: IAS 36.130 b, Disclosure: IAS 36.130 d (ii)
			documentation	The amount recognised as an increase of the carrying amount of an asset or cash-generating unit to its recoverable amount when an impairment loss had been previously recognised. [Refer: Impairment loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInOtherComprehensiveIncome	X duration, credit	label	Reversal of impairment loss recognised in other comprehensive income	Disclosure: IAS 36.126 d, Disclosure: IAS 36.129 b
			documentation	The amount of reversal of impairment loss recognised in other comprehensive income. [Refer: Reversal of impairment loss; Impairment loss recognised in other comprehensive income]	
ifrs-full	ReversalOfImpairmentLoss-RecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill	X duration	label	Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	Disclosure: IAS 38.118 e (iii)
			documentation	The amount of reversal of impairment loss recognised in other comprehensive income for intangible assets other than goodwill. [Refer: Reversal of impairment loss recognised in other comprehensive income; Intangible assets other than goodwill]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment	X duration	label	Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	Disclosure: IAS 16.73 e (iv)
			documentation	The amount of reversal of impairment loss recognised in other comprehensive income for property, plant and equipment. [Refer: Reversal of impairment loss recognised in other comprehensive income; Property, plant and equipment]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInProfitOrLoss	X duration, credit	label	Reversal of impairment loss recognised in profit or loss	Disclosure: IAS 36.126 b, Disclosure: IAS 36.129 b
			documentation	The amount of reversal of impairment loss recognised in profit or loss. [Refer: Reversal of impairment loss; Profit (loss)]	
ifrs-full	ReversalOfImpairmentLoss-RecognisedInProfitOrLoss-BiologicalAssets	X duration	label	Reversal of impairment loss recognised in profit or loss, biological assets	Disclosure: IAS 41.55 b
			documentation	The amount of reversal of impairment loss recognised in profit or loss for biological assets. [Refer: Reversal of impairment loss recognised in profit or loss; Biological assets]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInProfitOrLossIntangibleAssetsOther-ThanGoodwill	X duration	label	Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	Disclosure: IAS 38.118 e (v)
			documentation	The amount of reversal of impairment loss recognised in profit or loss for intangible assets other than goodwill. [Refer: Reversal of impairment loss recognised in profit or loss; Intangible assets other than goodwill]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInProfitOrLossInvestmentProperty	X duration	label	Reversal of impairment loss recognised in profit or loss, investment property	Disclosure: IAS 40.76 g, Disclosure: IAS 40.79 d (v)
			documentation	The amount of reversal of impairment loss recognised in profit or loss for investment property. [Refer: Reversal of impairment loss recognised in profit or loss; Investment property]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInProfitOrLoss-LoansAndAdvances	(X) duration	label	Reversal of impairment loss recognised in profit or loss, loans and advances	Common practice: IAS 1.85
			documentation	The amount of reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Reversal of impairment loss recognised in profit or loss]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Reversal of impairment loss recognised in profit or loss, loans and advances	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInProfitOrLossPropertyPlantAndEquipment	X duration	label	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	Disclosure: IAS 16.73 e (vi), Disclosure: IAS 1.98 a
			documentation	The amount of reversal of impairment loss recognised in profit or loss for property, plant and equipment. [Refer: Reversal of impairment loss recognised in profit or loss; Property, plant and equipment]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Reversal of impairment loss recognised in profit or loss, property, plant and equipment	



▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInProfitOrLossTradeReceivables	(X) duration, credit	label	Reversal of impairment loss recognised in profit or loss, trade receivables	Common practice: IAS 1.112 c
			documentation	The amount of reversal of impairment loss recognised in profit or loss for trade receivables. [Refer: Reversal of impairment loss recognised in profit or loss; Trade receivables]	
			negatedLabel	Reversal of impairment loss recognised in profit or loss, trade receivables	
ifrs-full	ReversalOfInventory-Writedown	X duration	label	Reversal of inventory write-down	Disclosure: IAS 1.98 a, Disclosure: IAS 2.36 f
			documentation	The amount recognised as a reduction in the amount of inventories recognised as an expense due to the reversal of any write-down of inventories resulting from an increase in net realisable value. [Refer: Inventories; Inventory write-down]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
				[member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	
			negatedLabel	Reversal of inventory write-down	
ifrs-full	ReversalOfProvisionsFor-CostOfRestructuring	X duration, credit	label	Reversal of provisions for cost of restructuring	Disclosure: IAS 1.98 b
			documentation	The amount of reversals of provisions for the cost of restructuring. [Refer: Restructuring provision]	
ifrs-full	ReversedUnsettledLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination	(X) duration, debit	label	Reversed unsettled liabilities, contingent liabilities recognised in business combination	Disclosure: IFRS 3.B67 c
			documentation	The amount of contingent liabilities recognised in a business combination that were unsettled and subsequently reversed. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]	
			negatedLabel	Reversed unsettled liabilities, contingent liabilities recognised in business combination	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed	X instant, debit	label	Reverse repurchase agreements and cash collateral on securities borrowed	Common practice: IAS 1.55
			documentation	The amount of instruments purchased for resale in reverse repurchase agreements and cash collateral on securities borrowed. [Refer: Repurchase agreements and cash collateral on securities lent]	
ifrs-full	RightofuseAssetFairValueUsedAsDeemedCost	X instant, debit	label	Right-of-use asset fair value used as deemed cost	Disclosure: IFRS 1.30
			documentation	The amount of right-of-use assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Right-of-use assets]	
ifrs-full	RightofuseAssets	X instant, debit	label	Right-of-use assets	Disclosure: IFRS 16.53 j
			documentation	The amount of assets that represent a lessee's right to use an underlying asset for the lease term. Underlying asset is an asset that is the subject of a lease, for which the right to use that asset has been provided by a lessor to a lessee.	
ifrs-full	RightofuseAssetsIncreaseDecreaseInRevaluationSurplus	X duration, credit	label	Right-of-use assets, increase (decrease) in revaluation surplus	Disclosure: IFRS 16.57
			documentation	The increase (decrease) in the revaluation surplus that relates to right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]	
ifrs-full	RightofuseAssetsMember	member	label	Right-of-use assets [member]	Disclosure: IFRS 16.33
			documentation	This member stands for right-of-use assets. [Refer: Right-of-use assets]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RightofuseAssetsRevaluationSurplus	X instant, credit	label	Right-of-use assets, revaluation surplus	Disclosure: IFRS 16.57
			documentation	The amount of the revaluation surplus that relates to right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]	
ifrs-full	RightofuseAssetsRevalued-AssetsAtCost	X instant, debit	label	Right-of-use assets, revalued assets, at cost	Disclosure: IFRS 16.57
			documentation	The amount of right-of-use assets that would have been recognised had the revalued assets been carried under the cost model. [Refer: Right-of-use assets]	
ifrs-full	RightofuseAssetsThatDo-NotMeetDefinitionOfInvestmentProperty	X instant, debit	label	Right-of-use assets that do not meet definition of investment property	Disclosure: IFRS 16.47 a
			documentation	The amount of right-of-use assets that do not meet the definition of investment property. [Refer: Right-of-use assets; Investment property]	
ifrs-full	RightsPreferencesAndRestrictionsAttachingToClassesOfShareCapital	text	label	Rights, preferences and restrictions attaching to class of share capital	Disclosure: IAS 1.79 a (v)
			documentation	The description of the rights, preferences and restrictions attaching to a class of share capital including restrictions on the distribution of dividends and the repayment of capital. [Refer: Share capital [member]]	
ifrs-full	RiskAdjustmentForNonfinancialRiskMember	member	label	Risk adjustment for non-financial risk [member]	Disclosure: Effective 2023-01-01 IFRS 17.100 c (ii), Disclosure: Effective 2023-01-01 IFRS 17.101 b, Disclosure: Effective 2023-01-01 IFRS 17.107 c
			documentation	This member stands for the compensation an entity requires for bearing the uncertainty about the amount and timing of the cash flows that arises from non-financial risk as the entity fulfils insurance contracts.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RiskDiversificationEffect-Member	member	label	Risk diversification effect [member]	Common practice: IFRS 7.32
			documentation	This member stands for the effect of the diversification of risks arising from financial instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	RiskExposureAssociated-WithInstrumentsSharing-Characteristic	X instant	label	Risk exposure associated with instruments sharing characteristic	Disclosure: IFRS 7.B8 c
			documentation	The amount of risk exposure associated with financial instruments with a shared characteristic that identifies a concentration of risks. [Refer: Financial instruments, class [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	RiskExposuresAxis	axis	label	Risk variables [axis]	Disclosure: Effective 2023-01-01 IFRS 17.128 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	RiskExposuresMember	member [default]	label	Risk variables [member]	Disclosure: Effective 2023-01-01 IFRS 17.128 a
			documentation	This member stands for the risk variables. It also represents the standard value for the 'Risk variables' axis if no other member is used.	
ifrs-full	RoyaltyExpense	X duration, debit	label	Royalty expense	Common practice: IAS 1.85
			documentation	The amount of expense arising from royalties.	
ifrs-full	SaleOrIssueOfTreasuryShares	X duration, credit	label	Sale or issue of treasury shares	Common practice: IAS 1.106 d
			documentation	The increase in equity resulting from the sale or issue of treasury shares. [Refer: Treasury shares]	
ifrs-full	SalesAndMarketingExpense	X duration, debit	label	Sales and marketing expense	Common practice: IAS 1.85
			documentation	The amount of expense relating to the marketing and selling of goods or services.	
ifrs-full	SalesChannelsAxis	axis	label	Sales channels [axis]	Example: IFRS 15.B89 g
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	SalesChannelsMember	member [default]	label	Sales channels [member]	Example: IFRS 15.B89 g
			documentation	This member stands for all sales channels. It also represents the standard value for the 'Sales channels' axis if no other member is used.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SalesFairValueMeasurementAssets	(X) duration, credit	label	Sales, fair value measurement, assets	Disclosure: IFRS 13.93 e (iii)
			documentation	The decrease in the fair value measurement of assets resulting from sales. [Refer: At fair value [member]]	
			negatedLabel	Sales, fair value measurement, assets	
ifrs-full	SalesFairValueMeasurementEntitysOwnEquityInstruments	(X) duration, debit	label	Sales, fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 e (iii)
			documentation	The decrease in the fair value measurement of entity's own equity instruments resulting from sales. [Refer: At fair value [member]; Entity's own equity instruments [member]]	
			negatedLabel	Sales, fair value measurement, entity's own equity instruments	
ifrs-full	SalesFairValueMeasurementLiabilities	(X) duration, debit	label	Sales, fair value measurement, liabilities	Disclosure: IFRS 13.93 e (iii)
			documentation	The decrease in the fair value measurement of liabilities resulting from sales. [Refer: At fair value [member]]	
			negatedLabel	Sales, fair value measurement, liabilities	
ifrs-full	SalesOfPropertyAndOtherAssetsRelatedPartyTransactions	X duration, credit	label	Sales of property and other assets, related party transactions	Example: IAS 24.21 b
			documentation	The amount of property and other assets sold by the entity in related party transactions. [Refer: Related parties [member]]	
ifrs-full	SecuredBankLoansReceived	X instant, credit	label	Secured bank loans received	Common practice: IAS 1.112 c
			documentation	The amount of loans received from banks that have been secured by collateral. [Refer: Loans received]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SecuritiesLendingMember	member	label	Securities lending [member]	Example: IFRS 7.B33, Example: IFRS 7.IG40B
			documentation	This member stands for the lending of securities in which the lender transfers securities in exchange for collateral provided by the borrower.	
ifrs-full	SecuritisationsMember	member	label	Securitisations [member]	Example: IFRS 7.B33
			documentation	This member stands for securitisations, whereby individual assets are pooled together and sold to an entity that issues debt instruments backed by the pool of assets.	
ifrs-full	SecuritisationVehiclesMember	member	label	Securitisation vehicles [member]	Example: IFRS 12.B23 a
			documentation	This member stands for vehicles used for the process of securitisation, whereby individual assets are pooled together and sold to a special purpose vehicle that issues debt instruments backed by the pool of assets.	
ifrs-full	SegmentConsolidationItemsAxis	axis	label	Segment consolidation items [axis]	Disclosure: IFRS 8.23
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	SegmentInWhichNoncurrentAssetOrDisposalGroupHeldForSaleIsPresented	text	label	Description of segment in which non-current asset or disposal group held for sale is presented	Disclosure: IFRS 5.41 d
			documentation	The description of the reportable segment in which non-current assets or disposal groups held for sale are presented. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SegmentsAxis	axis	label	Segments [axis]	Example: IAS 19.138 d, Disclosure: IAS 36.130 d (ii), Disclosure: IFRS 15.115, Example: Effective 2023-01-01 IFRS 17.96 c, Disclosure: IFRS 8.23
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	SegmentsMember	member [default]	label	Segments [member]	Example: IAS 19.138 d, Disclosure: IAS 36.130 d (ii), Disclosure: IFRS 15.115, Example: Effective 2023-01-01 IFRS 17.96 c, Disclosure: IFRS 8.28
			documentation	This member stands for all segments of an entity. It also represents the standard value for the 'Segments' axis if no other member is used.	
ifrs-full	SellingExpense	X duration, debit	label	Selling expense	Common practice: IAS 1.112 c
			documentation	The amount of expense relating to selling activities of the entity.	
ifrs-full	SellingGeneralAndAdministrativeExpense	X duration, debit	label	Selling, general and administrative expense	Common practice: IAS 1.85
			documentation	The amount of expense relating to selling, general and administrative activities of the entity.	
			totalLabel	Total selling, general and administrative expense	
ifrs-full	SellingGeneralAndAdministrativeExpenseAbstract		label	Selling, general and administrative expense [abstract]	
ifrs-full	SellingGeneralAndAdministrativeExpenseMember	member	label	Selling, general and administrative expense [member]	Common practice: IAS 1.104, Common practice: IAS 1.112 c
			documentation	This member stands for the amount of expense relating to selling, general and administrative activities of the entity. This member is used to attribute an expense by nature to a functional line item in the statement of profit or loss.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SellingProfitLossOnFinanceLeases	X duration, credit	label	Selling profit (loss) on finance leases	Disclosure: IFRS 16.90 a (i)
			documentation	The selling profit (loss) on finance leases. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.	
ifrs-full	SensitivityAnalysisForEachTypeOfMarketRisk	text block	label	Sensitivity analysis for types of market risk [text block]	Disclosure: IFRS 7.40 a
			documentation	The disclosure of the sensitivity analysis for types of market risk to which the entity is exposed, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date. [Refer: Market risk [member]]	
ifrs-full	SensitivityAnalysisToInsuranceRisk	text	label	Sensitivity analysis to insurance risk	Disclosure: Expiry date 2023-01-01 IFRS 4.39 A a
			documentation	The description of a sensitivity analysis that shows how profit (loss) and equity would have been affected if changes in the relevant insurance risk variable that were reasonably possible at the end of the reporting period had occurred, the methods and assumptions used in preparing the sensitivity analysis and any changes from the previous period in the methods and assumptions used.	
ifrs-full	SeparateManagementEntitiesAxis	axis	label	Separate management entities [axis]	Disclosure: IAS 24.18 A
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	SeparateManagementEntitiesMember	member [default]	label	Separate management entities [member]	Disclosure: IAS 24.18 A
			documentation	This member stands for separate entities that provide key management personnel services to the entity. It also represents the standard value for the 'Separate management entities' axis if no other member is used. [Refer: Key management personnel of entity or parent [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SeparateMember	member	label	Separate [member]	Disclosure: IAS 27.4
			documentation	This member stands for separate financial statements. Separate financial statements are those presented by an entity in which the entity could elect, subject to the requirements in IAS 27, to account for its investments in subsidiaries, joint ventures and associates either at cost, in accordance with IFRS 9, or using the equity method as described in IAS 28.	
ifrs-full	ServiceConcessionArrangementsAxis	axis	label	Service concession arrangements [axis]	Disclosure: SIC 29.6
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ServiceConcessionArrangementsMember	member [default]	label	Service concession arrangements [member]	Disclosure: SIC 29.6
			documentation	This member stands for arrangements in which an entity (the operator) may enter into an arrangement with another entity (the grantor) to provide services that give the public access to major economic and social facilities. The grantor may be a public or private sector entity, including a governmental body. Examples of service concession arrangements involve water treatment and supply facilities, motorways, car parks, tunnels, bridges, airports and telecommunication networks. Examples of arrangements that are not service concession arrangements include an entity outsourcing the operation of its internal services (for example, employee cafeteria, building maintenance, and accounting or information technology functions). It also represents the standard value for the 'Service concession arrangements' axis if no other member is used. [Refer: Government [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ServiceConcessionRightsMember	member	label	Service concession rights [member]	Common practice: IAS 38.119
			documentation	This member stands for service concession rights. [Refer: Service concession arrangements [member]]	
ifrs-full	ServicesExpense	X duration, debit	label	Services expense	Common practice: IAS 1.85
			documentation	The amount of expense arising from services.	
ifrs-full	ServicesReceivedRelatedPartyTransactions	X duration, debit	label	Services received, related party transactions	Example: IAS 24.21 c
			documentation	The amount of services received in related party transactions. [Refer: Related parties [member]]	
ifrs-full	SettledLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination	(X) duration, debit	label	Settled liabilities, contingent liabilities recognised in business combination	Disclosure: IFRS 3.B67 c
			documentation	The amount of contingent liabilities recognised in a business combination that were settled. [Refer: Contingent liabilities recognised in business combination]	
			negatedLabel	Settled liabilities, contingent liabilities recognised in business combination	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SettlementOfLiabilities-ByEntityOnBehalfOfRelatedPartyRelatedParty-Transactions	X duration	label	Settlement of liabilities by entity on behalf of related party, related party transactions	Example: IAS 24.21 j
			documentation	The amount of liabilities settled by the entity on behalf of a related party in related party transactions. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SettlementOfLiabilitiesOn-BehalfOfEntityByRelated-PartyRelatedPartyTrans-actions	X duration	label	Settlement of liabilities on behalf of entity by related party, related party transactions	Example: IAS 24.21 j
			documentation	The amount of liabilities settled on behalf of the entity by a related party in related party transactions. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SettlementsFairValue-MeasurementAssets	(X) duration, credit	label	Settlements, fair value measurement, assets	Disclosure: IFRS 13.93 e (iii)
			documentation	The decrease in the fair value measurement of assets resulting from settlements. [Refer: At fair value [member]]	
			negatedLabel	Settlements, fair value measurement, assets	
ifrs-full	SettlementsFairValue-MeasurementEntitysOwnEquityInstruments	(X) duration, debit	label	Settlements, fair value measurement, entity's own equity instruments	Disclosure: IFRS 13.93 e (iii)
			documentation	The decrease in the fair value measurement of the entity's own equity instruments resulting from settlements. [Refer: At fair value [member]; Entity's own equity instruments [member]]	
			negatedLabel	Settlements, fair value measurement, entity's own equity instruments	
ifrs-full	SettlementsFairValue-MeasurementLiabilities	(X) duration, debit	label	Settlements, fair value measurement, liabilities	Disclosure: IFRS 13.93 e (iii)
			documentation	The decrease in the fair value measurement of liabilities resulting from settlements. [Refer: At fair value [member]]	
			negatedLabel	Settlements, fair value measurement, liabilities	
ifrs-full	SetupCostsMember	member	label	Setup costs [member]	Example: IFRS 15.128 a
			documentation	This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the setup costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SevenYearsBeforeReportingYearMember	member	label	Seven years before reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for a year that ended seven years before the end of the reporting year.	
ifrs-full	SharebasedPaymentArrangementsMember	member [default]	label	Share-based payment arrangements [member]	Disclosure: IFRS 2.45
			documentation	This member stands for an agreement between the entity or another group entity or any shareholder of the group entity and another party (including an employee) that entitles the other party to receive (a) cash or other assets of the entity for amounts that are based on the price (or value) of equity instruments (including shares or share options) of the entity or another group entity; or (b) equity instruments (including shares or share options) of the entity or another group entity, provided that the specified vesting conditions, if any, are met. It also represents the standard value for the 'Types of share-based payment arrangements' axis if no other member is used.	
ifrs-full	ShareIssueRelatedCost	X duration, debit	label	Share issue related cost	Common practice: IAS 1.106 d
			documentation	The amount of cost related to the issuance of shares.	
ifrs-full	ShareOfAmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachNewlyDesignatedFinancialAssets	X duration, debit	label	Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	The entity's share of the amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfAmountReportedInProfitOrLossApplyingIFRS9FinancialAssetsToWhichOverlayApproachIsApplied	X duration, debit	label	Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	The entity's share of the amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.	
ifrs-full	ShareOfAmountThatWouldHaveBeenReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachIfFinancialAssetsHadNotBeenDe-designated	X duration, debit	label	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	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	The entity's share of the amount that would have been reclassified from profit or loss to other comprehensive income if financial assets had not been de-designated from the overlay approach.	
ifrs-full	ShareOfAmountThatWouldHaveBeenReportedInProfitOrLossIfIAS39HadBeenAppliedFinancialAssetsToWhichOverlayApproachIs-Applied	X duration, debit	label	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	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	The entity's share of the amount that would have been reported in profit or loss for financial assets to which the overlay approach is applied if IAS 39 had been applied.	
ifrs-full	ShareOfContingentLiabilitiesIncurredJointlyWith-OtherVenturers	X instant, credit	label	Share of contingent liabilities of joint ventures incurred jointly with other investors	Disclosure: IFRS 12.23 b
			documentation	The entity's share of contingent liabilities incurred jointly with other investors with joint control of the joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfContingentLiabilitiesOfAssociatesIncurred-JointlyWithOtherInvestors	X instant, credit	label	Share of contingent liabilities of associates incurred jointly with other investors	Disclosure: IFRS 12.23 b
			documentation	The entity's share of contingent liabilities incurred jointly with other investors with significant influence over associates. [Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full	ShareOfContingentLiabilitiesOfAssociatesMember	member	label	Share of contingent liabilities of associates [member]	Example: IAS 37.88
			documentation	This member stands for share of contingent liabilities of associates. [Refer: Associates [member]; Contingent liabilities [member]]	
ifrs-full	ShareOfDebtInstrumentsIssuedThatAreIncludedInInsurersRegulatoryCapital	X instant, credit	label	Share of debt instruments issued that are included in insurer's regulatory capital	Example: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the amount of debt instruments issued that are included in the insurer's regulatory capital.	
ifrs-full	ShareOfDeferredTaxLiabilitiesOnLiabilitiesArising-FromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts	X instant, credit	label	Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	Example: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the amount of deferred tax liabilities on liabilities arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Deferred tax liabilities]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfDerivativeLiabilitiesUsedToMitigateRisksArisingFromAssetsBackingContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts	X instant, credit	label	Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	Example: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the amount of derivative liabilities used to mitigate risks arising from the assets backing the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]]	
ifrs-full	ShareOfDerivativeLiabilitiesUsedToMitigateRisksArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts	X instant, credit	label	Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	Example: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the amount of derivative liabilities used to mitigate risks arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]]	
ifrs-full	ShareOfFinancialAssetsDescribedInParagraph39EaOfIFRS4CarryingAmountApplyingIAS39	X instant, debit	label	Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4. In case of financial assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfFinancialAssetsDescribedIn-Paragraph39EaOfIFRS4FairValue	X instant, debit	label	Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the fair value of financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfFinancialAssetsDescribedIn-Paragraph39EaOfIFRS4ThatDoNotHaveLowCreditRiskCarryingAmountApplyingIAS39	X instant, debit	label	Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. In case of financial assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfFinancialAssetsDescribedIn-Paragraph39EaOfIFRS4ThatDoNotHaveLowCreditRiskFairValue	X instant, debit	label	Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the fair value of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfFinancialAssetsOtherThanThoseSpecifiedInParagraph39EaOfIFRS4-FairValue	X instant, debit	label	Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfFinancialAssetsToWhichOverlayApproachIsApplied	X instant, debit	label	Share of financial assets to which overlay approach is applied	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	The entity's share of the amount of financial assets to which the overlay approach is applied. [Refer: Financial assets]	
ifrs-full	ShareOfIncreaseDecreaseInFairValueOfFinancialAssetsDescribedInParagraph39EaOfIFRS4	X duration, debit	label	Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the increase (decrease) in the fair value of financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	
ifrs-full	ShareOfIncreaseDecreaseInFairValueOfFinancialAssetsOtherThanThoseSpecifiedInParagraph39EaOfIFRS4	X duration, debit	label	Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the increase (decrease) in the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfLiabilitiesThatAriseBecauseInsurerIssuesOrFulfilObligationsArisingFromContractsWithinScopeOfIFRS4AndNonderivativeInvestmentContracts	X instant, credit	label	Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the amount of liabilities that arise because an insurer issues, or fulfils obligations arising from, the contracts within the scope of IFRS 4 and non-derivative investment contracts.	
ifrs-full	ShareOfNonderivativeInvestmentContractLiabilitiesMeasuredAtFairValueThroughProfitOrLossApplyingIAS39	X instant, credit	label	Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	Disclosure: Expiry date 2023-01-01 IFRS 4.39 J b
			documentation	The entity's share of the amount of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]	
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	X duration, credit	label	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	Disclosure: IAS 1.91 a, Disclosure: IFRS 12.B16 c, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	The entity's share of the other comprehensive income of associates and joint ventures accounted for using the equity method, net of tax. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Other comprehensive income]	
			totalLabel	Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod-BeforeTax	X duration, credit	label	Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	Disclosure: IAS 1.91 b, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	The entity's share of the other comprehensive income of associates and joint ventures accounted for using the equity method, before tax. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Other comprehensive income]	
			totalLabel	Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod-BeforeTaxAbstract		label	Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]	
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod-NetOfTaxAbstract		label	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax [abstract]	
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod-ThatWillBeReclassifiedTo-ProfitOrLossBeforeTax	X duration, credit	label	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	Disclosure: IAS 1.82 A
			documentation	Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss, before tax.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillBeReclassifiedToProfitOrLossNetOfTax	X duration, credit	label	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	Disclosure: IAS 1.82 A
			documentation	Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss, net of tax.	
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillNotBeReclassifiedToProfitOrLossBeforeTax	X duration, credit	label	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	Disclosure: IAS 1.82 A
			documentation	Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss, before tax.	
ifrs-full	ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillNotBeReclassifiedToProfitOrLossNetOfTax	X duration, credit	label	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	Disclosure: IAS 1.82 A
			documentation	Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss, net of tax.	
ifrs-full	ShareOfProfitLossOfAssociatesAccountedForUsingEquityMethod	X duration, credit	label	Share of profit (loss) of associates accounted for using equity method	Common practice: IAS 1.85
			documentation	The entity's share of the profit (loss) of associates accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Profit (loss)]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfProfitLossOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	X duration, credit	label	Share of profit (loss) of associates and joint ventures accounted for using equity method	Disclosure: IAS 1.82 c, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b, Disclosure: IFRS 8.23 g, Disclosure: IFRS 8.28 e
			documentation	The entity's share of the profit (loss) of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss)]	
			totalLabel	Total share of profit (loss) of associates and joint ventures accounted for using equity method	
ifrs-full	ShareOfProfitLossOfAssociatesAndJointVenturesAccountedForUsingEquityMethodAbstract		label	Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]	
ifrs-full	ShareOfProfitLossOfContinuingOperationsOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	X duration, credit	label	Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	Disclosure: IFRS 12.B16 a
			documentation	The entity's share of the profit (loss) from continuing operations of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Continuing operations [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss) from continuing operations]	
ifrs-full	ShareOfProfitLossOfDiscontinuedOperationsOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	X duration, credit	label	Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	Disclosure: IFRS 12.B16 b
			documentation	The entity's share of the post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Discontinued operations [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss) from discontinued operations]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfProfitLossOfJoint-VenturesAccountedForUsingEquityMethod	X duration, credit	label	Share of profit (loss) of joint ventures accounted for using equity method	Common practice: IAS 1.85
			documentation	The entity's share of the profit (loss) of joint ventures accounted for using the equity method. [Refer: Investments accounted for using equity method; Joint ventures [member]; Profit (loss)]	
ifrs-full	ShareOfReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayApproachBeforeTax	X duration, debit	label	Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	The entity's share of the amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	
ifrs-full	ShareOfReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayApproachNetOfTax	X duration, debit	label	Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b
			documentation	The entity's share of the amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShareOfTotalComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod	X duration, credit	label	Share of total comprehensive income of associates and joint ventures accounted for using equity method	Disclosure: IFRS 12.B16 d
			documentation	The entity's share of the total comprehensive income of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Joint ventures [member]; Investments accounted for using equity method]	
ifrs-full	SharePremium	X instant, credit	label	Share premium	Example: IAS 1.78 e
			documentation	The amount received or receivable from the issuance of the entity's shares in excess of nominal value.	
ifrs-full	SharePremiumMember	member	label	Share premium [member]	Disclosure: IAS 1.106
			documentation	This member stands for the amount received or receivable from issuance of the entity's shares in excess of nominal value.	
ifrs-full	SharesInEntityHeldByEntityOrByItsSubsidiariesOrAssociates	shares	label	Number of shares in entity held by entity or by its subsidiaries or associates	Disclosure: IAS 1.79 a (vi)
			documentation	The number of shares in the entity held by the entity or by its subsidiaries or associates. [Refer: Associates [member]; Subsidiaries [member]]	
ifrs-full	SharesReservedForIssueUnderOptionsAndContractsForSaleOfShares	shares	label	Number of shares reserved for issue under options and contracts for sale of shares	Disclosure: IAS 1.79 a (vii)
			documentation	The number of shares reserved for issue under options and contracts for the sale of shares.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	Ships	X instant, debit	label	Ships	Example: IAS 16.37 d
			documentation	The amount of property, plant and equipment representing seafaring or other maritime vessels used in the entity's operations. [Refer: Property, plant and equipment]	
ifrs-full	ShipsMember	member	label	Ships [member]	Example: IAS 16.37 d
			documentation	This member stands for a class of property, plant and equipment representing seafaring vessels used in the entity's operations. [Refer: Property, plant and equipment]	
ifrs-full	ShorttermBorrowings	X instant, credit	label	Current borrowings	Common practice: IAS 1.55
			documentation	The amount of current borrowings. [Refer: Borrowings]	
ifrs-full	ShorttermBorrowing-sMember	member	label	Short-term borrowings [member]	Example: IAS 7 – C Reconciliation of liabilities arising from financing activities, Example: IAS 7.44C
			documentation	This member stands for short-term borrowings. [Refer: Borrowings]	
ifrs-full	ShorttermContractsMember	member	label	Short-term contracts [member]	Example: IFRS 15.B89 e
			documentation	This member stands for short-term contracts with customers.	
ifrs-full	ShorttermDepositsClassifiedAsCashEquivalents	X instant, debit	label	Short-term deposits, classified as cash equivalents	Common practice: IAS 7.45
			documentation	A classification of cash equivalents representing short-term deposits. [Refer: Cash equivalents]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShorttermDepositsNotClassifiedAsCashEquivalents	X instant, debit	label	Short-term deposits, not classified as cash equivalents	Common practice: IAS 1.55
			documentation	The amount of short-term deposits held by the entity that are not classified as cash equivalents. [Refer: Cash equivalents]	
ifrs-full	ShorttermEmployeeBenefitsAccruals	X instant, credit	label	Short-term employee benefits accruals	Common practice: IAS 1.78
			documentation	The amount of accruals for employee benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related services. [Refer: Accruals classified as current]	
ifrs-full	ShorttermEmployeeBenefitsExpense	X duration, debit	label	Short-term employee benefits expense	Common practice: IAS 1.112 c
			documentation	The amount of expense from employee benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related services.	
			totalLabel	Total short-term employee benefits expense	
ifrs-full	ShorttermEmployeeBenefitsExpenseAbstract		label	Short-term employee benefits expense [abstract]	
ifrs-full	ShorttermInvestmentsClassifiedAsCashEquivalents	X instant, debit	label	Short-term investments, classified as cash equivalents	Common practice: IAS 7.45
			documentation	A classification of cash equivalents representing short-term investments. [Refer: Cash equivalents]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ShorttermLegalProceedingsProvision	X instant, credit	label	Current legal proceedings provision	Example: IAS 37 -, Example: 10 A court case, Example: IAS 37.87
			documentation	The amount of current provision for legal proceedings. [Refer: Legal proceedings provision]	
ifrs-full	ShorttermMiscellaneous-OtherProvisions	X instant, credit	label	Current miscellaneous other provisions	Common practice: IAS 1.78 d
			documentation	The amount of miscellaneous current other provisions. [Refer: Miscellaneous other provisions]	
ifrs-full	ShorttermOnerousContract-Provision	X instant, credit	label	Current onerous contracts provision	Example: IAS 37.66
			documentation	The amount of current provision for onerous contracts. [Refer: Onerous contracts provision]	
ifrs-full	ShorttermProvisionForDecommissioningRestoration-AndRehabilitationCosts	X instant, credit	label	Current provision for decommissioning, restoration and rehabilitation costs	Example: IAS 37 – D Examples: disclosures, Example: IAS 37.8
			documentation	The amount of current provision for decommissioning, restoration and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs]	
ifrs-full	ShorttermRestructuring-Provision	X instant, credit	label	Current restructuring provision	Example: IAS 37.70
			documentation	The amount of current provision for restructuring. [Refer: Restructuring provision]	
ifrs-full	ShorttermWarrantyProvision	X instant, credit	label	Current warranty provision	Example: IAS 37 -, Example: 1 Warranties, Example: IAS 37.87
			documentation	The amount of current provision for warranties. [Refer: Warranty provision]	
ifrs-full	SignificantInterestRate-BenchmarksSubjectToInterestRateBenchmarkReformMember	member	label	Significant interest rate benchmarks subject to interest rate benchmark reform [member]	Disclosure: IFRS 7.24 J b
			documentation	This member stands for all significant interest rate benchmarks that are subject to interest rate benchmark reform.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SignificantInvestmentsInAssociatesAxis	axis	label	Associates [axis]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 d, Disclosure: Expiry date 2023-01-01 IFRS 4.39 J, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	SignificantInvestmentsInSubsidiariesAxis	axis	label	Subsidiaries [axis]	Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	SignificantUnobservableInputAssets	X.XX instant	label	Significant unobservable input, assets	Disclosure: IFRS 13.93 d
			documentation	The value of significant unobservable input used in the measurement of the fair value of assets.	
ifrs-full	SignificantUnobservableInputEntitysOwnEquityInstruments	X.XX instant	label	Significant unobservable input, entity's own equity instruments	Disclosure: IFRS 13.93 d
			documentation	The value of significant unobservable input used in the measurement of the fair value of entity's own equity instruments.	
ifrs-full	SignificantUnobservableInputLiabilities	X.XX instant	label	Significant unobservable input, liabilities	Disclosure: IFRS 13.93 d
			documentation	The value of significant unobservable input used in the measurement of the fair value of liabilities.	
ifrs-full	SixYearsBeforeReportingYearMember	member	label	Six years before reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for a year that ended six years before the end of the reporting year.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SocialSecurityContributions	X duration, debit	label	Social security contributions	Common practice: IAS 19.9
			documentation	A class of employee benefits expense that represents social security contributions. [Refer: Employee benefits expense]	
ifrs-full	SpareParts	X instant, debit	label	Current spare parts	Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of interchangeable parts that are kept in an inventory and are used for the repair or replacement of failed parts. [Refer: Inventories]	
ifrs-full	StateDefinedBenefit-PlansMember	member	label	State defined benefit plans [member]	Disclosure: IAS 19.45
			documentation	This member stands for defined benefit plans that are established by legislation to cover all entities (or all entities in a particular category) and are operated by national or local government or by another body that is not subject to control or influence by the reporting entity. [Refer: Defined benefit plans [member]]	
ifrs-full	StatementOfCashFlows-Abstract		label	Statement of cash flows [abstract]	
ifrs-full	StatementOfChangesInEquityAbstract		label	Statement of changes in equity [abstract]	
ifrs-full	StatementOfChangesInEquityLineItems	line items	label	Statement of changes in equity [line items]	
			documentation	Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	StatementOfChangesInEquityTable	table	label	Statement of changes in equity [table]	Disclosure: IAS 1.106
			documentation	Schedule disclosing information related to changes in equity.	
ifrs-full	StatementOfChangesInNetAssetsAvailableForBenefits-Abstract		label	Statement of changes in net assets available for benefits [abstract]	
ifrs-full	StatementOfComprehensiveIncomeAbstract		label	Statement of comprehensive income [abstract]	
ifrs-full	StatementOfFinancialPositionAbstract		label	Statement of financial position [abstract]	
ifrs-full	StatementOfIFRSCompliance	text block	label	Statement of IFRS compliance [text block]	Disclosure: IAS 1.16
			documentation	An explicit and unreserved statement of compliance with all the requirements of IFRSs.	
ifrs-full	StatementOfProfitOrLoss-AndOtherComprehensiveIncomeAbstract		label	Statement of profit or loss and other comprehensive income [abstract]	
ifrs-full	StatementThatComparativeInformationDoesNotComplyWithIFRS7AndIFRS9	text	label	Statement that comparative information does not comply with IFRS 7 and IFRS 9	Disclosure: IFRS 1.E2 b
			documentation	The statement that comparative information does not comply with IFRS 7 and IFRS 9.	
ifrs-full	StatementThatEntityAppliesParagraph20OfIFRS17InDeterminingGroupsOfInsuranceContracts	text	label	Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	Disclosure: Effective 2023-01-01 IFRS 17.126
			documentation	The statement that the entity applies paragraph 20 of IFRS 17 in determining the groups of insurance contracts to which it applies the recognition and measurement requirements in IFRS 17. [Refer: Insurance contracts [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	StatementThatEntityDoes-NotDisclosePreviouslyUnpublishedInformationAbout-ClaimsDevelopmentThatOccurredEarlierThanFiveYearsBeforeEndOfAnnualReportingPeriodInWhichItFirstAppliesIFRS17	text	label	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	Disclosure: Effective 2023-01-01 IFRS 17.C28
			documentation	The statement that the entity does not disclose previously unpublished information about claims development that occurred earlier than five years before the end of the annual reporting period in which it first applies IFRS 17.	
ifrs-full	StatementThatEntityElected-ToUseExemptionThatPermitsEntityToRetainAccountingPoliciesForFinancialInstrumentsApplied-ByAssociateOrJointVentureWhenApplyingEquityMethod	text	label	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	Disclosure: Expiry date 2023-01-01 IFRS 4.39I
			documentation	The statement that an entity elected to use the exemption that permits the entity to retain the accounting policies for financial instruments applied by an associate or joint venture when applying the equity method.	
ifrs-full	StatementThatEntityHas-ChosenPracticalExpedientWhenAssessingWhether-ContractIsOrContainsLeaseAtDateOfInitialApplicationOfIFRS16	text	label	Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of initial application of IFRS 16	Disclosure: IFRS 16.C4
			documentation	The statement that the entity has chosen the practical expedient in paragraph C3 of IFRS 16 when assessing whether a contract is, or contains, a lease at the date of initial application of IFRS 16.	
ifrs-full	StatementThatInsurerIsApplyingOverlayApproach	text	label	Statement that insurer is applying overlay approach	Disclosure: Effective on first application of IFRS 9 IFRS 4.39L a
			documentation	The statement that an insurer is applying the overlay approach.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	StatementThatInsurerIsApplyingTemporaryExemptionFromIFRS9	text	label	Statement that insurer is applying temporary exemption from IFRS 9	Disclosure: Expiry date 2023-01-01 IFRS 4.39C
			documentation	The statement that an insurer is applying the temporary exemption from IFRS 9.	
ifrs-full	StatementThatInsurerNoLongerQualifiesToApplyTemporaryExemptionFromIFRS9	text	label	Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	Disclosure: Expiry date 2023-01-01 IFRS 4.39D a
			documentation	The statement that an insurer no longer qualifies to apply the temporary exemption from IFRS 9.	
ifrs-full	StatementThatInvestmentEntityIsRequiredToApplyExceptionFromConsolidation	text	label	Statement that investment entity is required to apply exception from consolidation	Disclosure: IFRS 12.19 A
			documentation	The statement that the investment entity is required to apply an exception from consolidation. [Refer: Disclosure of investment entities [text block]]	
ifrs-full	StatementThatInvestmentEntityPreparesSeparateFinancialStatementsAsItsOnlyFinancialStatements	text	label	Statement that investment entity prepares separate financial statements as its only financial statements	Disclosure: IAS 27.16 A
			documentation	The statement that an investment entity prepares separate financial statements as its only financial statements. [Refer: Disclosure of investment entities [text block]; Separate [member]]	
ifrs-full	StatementThatLesseeAccountsForLeasesOfLow-valueAssetsUsingRecognitionExemption	text	label	Statement that lessee accounts for leases of low-value assets using recognition exemption	Disclosure: IFRS 16.60
			documentation	The statement that the lessee accounts for leases of low-value assets using the recognition exemption in paragraph 6 of IFRS 16.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	StatementThatLesseeAccountsForShorttermLeasesUsingRecognition-Exemption	text	label	Statement that lessee accounts for short-term leases using recognition exemption	Disclosure: IFRS 16.60
			documentation	The statement that the lessee accounts for short-term leases using the recognition exemption in paragraph 6 of IFRS 16. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.	
ifrs-full	StatementThatLesseeAppliedPracticalExpedientInParagraph46AOfIFRS16ToAllRentConcessionsOccurringAsDirectConsequenceOfCovid19PandemicThatMeetConditionsInParagraph46BOfIFRS16	text	label	Statement that lessee applied practical expedient in paragraph 46A of IFRS 16 to all rent concessions occurring as direct consequence of covid-19 pandemic that meet conditions in paragraph 46B of IFRS 16	Disclosure: IFRS 16.60 A a
			documentation	The statement that the lessee has applied the practical expedient in paragraph 46A of IFRS 16 to all the rent concessions occurring as direct consequence of covid-19 pandemic that meet the conditions in paragraph 46B of IFRS 16.	
ifrs-full	StatementThatLesseeUsesPracticalExpedientsWhenApplyingIFRS16RetrospectivelyToLeasesClassifiedAsOperatingLeasesApplyingIAS17	text	label	Statement that lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17	Disclosure: IFRS 16.C13
			documentation	The statement that the lessee uses one or more of the specified practical expedients in paragraph C10 of IFRS 16 when applying IFRS 16 retrospectively in accordance with paragraph C5(b) to leases classified as operating leases applying IAS 17.	
ifrs-full	StatementThatPracticalExpedientAboutExistenceOfSignificantFinancingComponentHasBeenUsed	text	label	Statement that practical expedient about existence of significant financing component has been used	Disclosure: IFRS 15.129
			documentation	The statement that the practical expedient about the existence of a significant financing component in a contract with a customer has been used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	StatementThatPracticalExpedientAboutIncrementalCostsOfObtainingContractHasBeenUsed	text	label	Statement that practical expedient about incremental costs of obtaining contract has been used	Disclosure: IFRS 15.129
			documentation	The statement that the practical expedient about the incremental costs of obtaining a contract with a customer has been used.	
ifrs-full	StatementThatRateRegulatorsRelatedParty	text	label	Statement that rate regulator is related party	Disclosure: IFRS 14.30 b
			documentation	The statement that the rate regulator is a related party to the entity. [Refer: Description of identity of rate regulator(s); Related parties [member]]	
ifrs-full	StatementThatRegulatoryDeferralAccountBalanceIsNoLongerFullyRecoverableOrReversible	text	label	Statement that regulatory deferral account balance is no longer fully recoverable or reversible	Disclosure: IFRS 14.36
			documentation	The statement that a regulatory deferral account balance is no longer fully recoverable or reversible. [Refer: Regulatory deferral account balances [member]]	
ifrs-full	StatementThatThereWereNoTransfersBetweenLevel1AndLevel2OfFairValueHierarchyAssets	text	label	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	Common practice: IFRS 13.93 c
			documentation	The statement that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of assets during the year.	
ifrs-full	StatementThatThereWereNoTransfersBetweenLevel1AndLevel2OfFairValueHierarchyEntitysOwnEquityInstruments	text	label	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments	Common practice: IFRS 13.93 c
			documentation	The statement that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of the entity's own equity instruments during the year.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	StatementThatThereWere-NoTransfersBetweenLevel1AndLevel2Of-FairValueHierarchyLiabilities	text	label	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	Common practice: IFRS 13.93 c
			documentation	The statement that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of liabilities during the year.	
ifrs-full	StatementThatThereWere-NoTransfersBetweenLevel1Level2OrLevel3OfFairValueHierarchyAssets	text	label	Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, assets	Common practice: IFRS 13.93 c, Common practice: IFRS 13.93 e (iv)
			documentation	The statement that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of assets during the year.	
ifrs-full	StatementThatThereWere-NoTransfersBetweenLevel1Level2OrLevel3OfFairValueHierarchyEntitysOwnEquityInstruments	text	label	Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's own equity instruments	Common practice: IFRS 13.93 c, Common practice: IFRS 13.93 e (iv)
			documentation	The statement that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of the entity's own equity instruments during the year.	
ifrs-full	StatementThatThereWere-NoTransfersBetweenLevel1Level2OrLevel3OfFairValueHierarchyLiabilities	text	label	Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	Common practice: IFRS 13.93 c, Common practice: IFRS 13.93 e (iv)
			documentation	The statement that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of liabilities during the year.	
ifrs-full	StatementThatUnadjusted-ComparativeInformation-HasBeenPreparedOnDifferentBasis	text	label	Statement that unadjusted comparative information has been prepared on different basis	Disclosure: IAS 16.80 A, Disclosure: IAS 27.18I, Disclosure: IAS 38.130I, Disclosure: IFRS 10.C6B, Disclosure: IFRS 11.C13B, Disclosure: Effective 2023-01-01 IFRS 17.C27
			documentation	The statement that unadjusted comparative information in the financial statements has been prepared on a different basis.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	StatutoryReserve	X instant, credit	label	Statutory reserve	Common practice: IAS 1.55
			documentation	A component of equity representing reserves created based on legal requirements.	
ifrs-full	StatutoryReserveMember	member	label	Statutory reserve [member]	Common practice: IAS 1.108
			documentation	This member stands for a component of equity representing reserves created based on legal requirements.	
ifrs-full	StructuredDebtAmountContributedToFairValueOf-PlanAssets	X instant, debit	label	Structured debt, amount contributed to fair value of plan assets	Example: IAS 19.142 h
			documentation	The amount debt that has been structured to meet a particular investment objective contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	
ifrs-full	StructuredDebtPercentage-ContributedToFairValueOf-PlanAssets	X.XX instant	label	Structured debt, percentage contributed to fair value of plan assets	Common practice: IAS 19.142 h
			documentation	The percentage debt that has been structured to meet a particular investment objective contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Structured debt, amount contributed to fair value of plan assets]	
ifrs-full	SubclassificationsOfAssetsLiabilitiesAndEquities-Abstract		label	Subclassifications of assets, liabilities and equities [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SubordinatedLiabilities	X instant, credit	label	Subordinated liabilities	Common practice: IAS 1.55
			documentation	The amount of liabilities that are subordinate to other liabilities with respect to claims.	
			totalLabel	Total subordinated liabilities	
ifrs-full	SubordinatedLiabilities-Abstract		label	Subordinated liabilities [abstract]	
ifrs-full	SubscriptionCirculation-Revenue	X duration, credit	label	Subscription circulation revenue	Common practice: IAS 1.112 c
			documentation	The amount of circulation revenue derived from subscriptions. [Refer: Revenue; Circulation revenue]	
ifrs-full	SubsequentRecognitionOf-DeferredTaxAssetsGoodwill	(X) duration, credit	label	Subsequent recognition of deferred tax assets, goodwill	Disclosure: IFRS 3.B67 d (iii)
			documentation	The decrease in goodwill resulting from the subsequent recognition of deferred tax assets during the measurement period for a business combination. [Refer: Goodwill; Deferred tax assets; Business combinations [member]]	
			negatedLabel	Subsequent recognition of deferred tax assets, goodwill	
ifrs-full	SubsidiariesMember	member	label	Subsidiaries [member]	Disclosure: IAS 24.19 c, Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 a
			documentation	This member stands for entities that are controlled by another entity.	
ifrs-full	SubsidiariesWithMaterial-NoncontrollingInterestsMember	member	label	Subsidiaries with material non-controlling interests [member]	Disclosure: IFRS 12.12
			documentation	This member stands for subsidiaries that have non-controlling interests that are material to the reporting entity. [Refer: Subsidiaries [member]; Non-controlling interests]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SummaryOfQuantitativeDataAboutWhatEntityManagesAsCapital	text	label	Summary quantitative data about what entity manages as capital	Disclosure: IAS 1.135 b
			documentation	Summary quantitative data about what the entity manages as capital.	
ifrs-full	SummaryQuantitativeDataAboutEntitysExposureToRisk	text block	label	Summary quantitative data about entity's exposure to risk [text block]	Disclosure: IFRS 7.34 a
			documentation	The disclosure of summary quantitative data about the entity's exposure to risks arising from financial instruments. This disclosure shall be based on the information provided internally to key management personnel of the entity, for example, the entity's board of directors or chief executive officer. [Refer: Financial instruments, class [member]; Key management personnel of entity or parent [member]]	
ifrs-full	SummaryQuantitativeDataAboutPuttableFinancialInstrumentsClassifiedAsEquityInstruments	text	label	Summary quantitative data about puttable financial instruments classified as equity instruments	Disclosure: IAS 1.136 A a
			documentation	Summary quantitative data about puttable financial instruments classified as equity instruments. [Refer: Financial instruments, class [member]]	
ifrs-full	SummaryQuantitativeInformationAboutExposureToRiskThatArisesFromContractsWithinScopeOfIFRS17Explanatory	text block	label	Summary quantitative information about exposure to risk that arises from contracts within scope of IFRS 17 [text block]	Disclosure: Effective 2023-01-01 IFRS 17.125 a
			documentation	The disclosure of summary quantitative information about an entity's exposure to risk that arises from contracts within the scope of IFRS 17.	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SupportProvidedToStructuredEntityWithoutHavingContractualObligation-ToDoSo	X duration	label	Support provided to structured entity without having contractual obligation to do so	Disclosure: IFRS 12.15 a, Disclosure: IFRS 12.30 a
			documentation	The amount of financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) provided to a structured entity without having a contractual obligation to do so, including assistance in obtaining financial support. [Refer: Subsidiaries [member]; Unconsolidated structured entities [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SupportProvidedToSubsidiaryWithoutHavingContractualObligationToDoSo	X duration	label	Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	Disclosure: IFRS 12.19E a
			documentation	The amount of support provided to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	SurplusDeficitInPlan	X instant, debit	label	Surplus (deficit) in plan	Common practice: IAS 19.57 a
			documentation	The fair value of any plan assets, less the present value of the defined benefit obligation. [Refer: Plan assets [member]]	
			netLabel	Net surplus (deficit) in plan	
ifrs-full	SurplusDeficitInPlan-Abstract		label	Surplus (deficit) in plan [abstract]	
ifrs-full	SwapContractMember	member	label	Swap contract [member]	Common practice: IAS 1.112 c
			documentation	This member stands for a derivative financial instrument that involves the exchange of cash flow streams between the parties of the contract over a specified period. [Refer: Derivatives [member]]	
ifrs-full	TangibleExplorationAndEvaluationAssets	X instant, debit	label	Tangible exploration and evaluation assets	Disclosure: IFRS 6.25
			documentation	The amount of exploration and evaluation assets recognised as tangible assets in accordance with the entity's accounting policy. [Refer: Exploration and evaluation assets [member]]	
ifrs-full	TangibleExplorationAndEvaluationAssetsMember	member	label	Tangible exploration and evaluation assets [member]	Disclosure: IFRS 6.25
			documentation	This member stands for a class of property, plant and equipment representing tangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TaxationrelatedRegulatoryDeferralAccountBalancesMember	member	label	Taxation-related regulatory deferral account balances [member]	Disclosure: IFRS 14.34
			documentation	This member stands for a class of regulatory deferral account balances that relates to taxation. [Refer: Classes of regulatory deferral account balances [member]]	
ifrs-full	TaxBenefitArisingFromPreviouslyUnrecognisedTaxLossTaxCreditOrTemporaryDifferenceOfPriorPeriodUsedToReduceCurrentTaxExpense	(X) duration, credit	label	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	Example: IAS 12.80 e
			documentation	The amount of benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense. [Refer: Temporary differences [member]; Unused tax losses [member]; Unused tax credits [member]]	
			negatedLabel	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	
ifrs-full	TaxBenefitArisingFromPreviouslyUnrecognisedTaxLossTaxCreditOrTemporaryDifferenceOfPriorPeriodUsedToReduceDeferredTaxExpense	(X) duration, credit	label	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	Example: IAS 12.80 f
			documentation	The amount of benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense. [Refer: Deferred tax expense (income); Temporary differences [member]; Unused tax losses [member]; Unused tax credits [member]]	
			negatedLabel	Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TaxContingentLiabilityMember	member	label	Tax contingent liability [member]	Common practice: IAS 37.88
			documentation	This member stands for a contingent liability for taxes. [Refer: Contingent liabilities [member]]	
ifrs-full	TaxEffectFromChangeInTaxRate	X duration, debit	label	Tax effect from change in tax rate	Disclosure: IAS 12.81 c (i)
			documentation	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to changes in the tax rate. [Refer: Accounting profit]	
ifrs-full	TaxEffectOfExpenseNotDeductibleInDeterminingTaxableProfitTaxLoss	X duration, debit	label	Tax effect of expense not deductible in determining taxable profit (tax loss)	Disclosure: IAS 12.81 c (i)
			documentation	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to expenses not deductible in determining taxable profit (tax loss). [Refer: Accounting profit]	
ifrs-full	TaxEffectOfForeignTaxRates	X duration, debit	label	Tax effect of foreign tax rates	Disclosure: IAS 12.81 c (i)
			documentation	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to foreign tax rates. [Refer: Accounting profit]	
ifrs-full	TaxEffectOfImpairmentOfGoodwill	X duration, debit	label	Tax effect of impairment of goodwill	Common practice: IAS 12.81 c (i)
			documentation	The amount representing the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to impairment of goodwill. [Refer: Accounting profit; Goodwill]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TaxEffectOfRevenuesExemptFromTaxation2011	(X) duration, credit	label	Tax effect of revenues exempt from taxation	Disclosure: IAS 12.81 c (i)
			documentation	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to revenues that are exempt from taxation. [Refer: Accounting profit]	
			negatedLabel	Tax effect of revenues exempt from taxation	
ifrs-full	TaxEffectOfTaxLosses	X duration, debit	label	Tax effect of tax losses	Disclosure: IAS 12.81 c (i)
			documentation	The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to tax losses. [Refer: Accounting profit]	
ifrs-full	TaxExpenseIncomeAtApplicableTaxRate	X duration, debit	label	Tax expense (income) at applicable tax rate	Disclosure: IAS 12.81 c (i)
			documentation	The product of the accounting profit multiplied by the applicable tax rate(s). [Refer: Accounting profit; Applicable tax rate]	
ifrs-full	TaxExpenseIncomeRelatingToChangesInAccountingPoliciesAndErrorsIncludedInProfitOrLoss	X duration, debit	label	Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	Example: IAS 12.80 h
			documentation	The amount of tax expense or income relating to changes in accounting policies and errors that are included in profit or loss in accordance with IAS 8, because they cannot be accounted for retrospectively.	
ifrs-full	TaxExpenseOfDiscontinuedOperationAbstract		label	Tax expense (income) of discontinued operation [abstract]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TaxExpenseOtherThanIncomeTaxExpense	X duration, debit	label	Tax expense other than income tax expense	Common practice: IAS 1.85
			documentation	The amount of tax expense exclusive of income tax expense.	
ifrs-full	TaxExpenseRelatingToGainLossOnDiscontinuance	X duration, debit	label	Tax expense (income) relating to gain (loss) on discontinuance	Disclosure: IAS 12.81 h (i), Disclosure: IFRS 5.33 b (iv)
			documentation	The tax expense (income) relating to the gain (loss) on discontinuance when operations are discontinued. [Refer: Discontinued operations [member]]	
ifrs-full	TaxExpenseRelatingToProfitLossFromOrdinaryActivitiesOfDiscontinuedOperations	X duration, debit	label	Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	Disclosure: IAS 12.81 h (ii), Disclosure: IFRS 5.33 b (ii)
			documentation	The tax expense (income) relating to the profit (loss) arising from ordinary activities of discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]	
ifrs-full	TaxRateEffectFromChangeInTaxRate	X.XX duration	label	Tax rate effect from change in tax rate	Disclosure: IAS 12.81 c (ii)
			documentation	The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from a change in tax rate. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffectOfAdjustmentsForCurrentTaxOfPriorPeriods	X.XX duration	label	Tax rate effect of adjustments for current tax of prior periods	Common practice: IAS 12.81 c (ii)
			documentation	Tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from adjustments for the current tax of prior periods. [Refer: Average effective tax rate; Applicable tax rate; Adjustments for current tax of prior periods]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TaxRateEffectOfExpense-NotDeductibleInDeterminingTaxableProfitTaxLoss	X.XX duration	label	Tax rate effect of expense not deductible in determining taxable profit (tax loss)	Disclosure: IAS 12.81 c (ii)
			documentation	The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the expenses not deductible in determining taxable profit. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffectOfForeign-TaxRates	X.XX duration	label	Tax rate effect of foreign tax rates	Disclosure: IAS 12.81 c (ii)
			documentation	The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the application of foreign tax rates. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TaxRateEffectOfImpairmentOfGoodwill	X.XX duration	label	Tax rate effect of impairment of goodwill	Common practice: IAS 12.81 c (ii)
			documentation	Tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the impairment of goodwill. [Refer: Average effective tax rate; Applicable tax rate; Goodwill]	
ifrs-full	TaxRateEffectOfRevenuesExemptFromTaxation	(X.XX) duration	label	Tax rate effect of revenues exempt from taxation	Disclosure: IAS 12.81 c (ii)
			documentation	The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from revenue that is exempt from taxation. [Refer: Average effective tax rate; Applicable tax rate]	
			negatedLabel	Tax rate effect of revenues exempt from taxation	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TaxRateEffectOfTaxLosses	X.XX duration	label	Tax rate effect of tax losses	Disclosure: IAS 12.81 c (ii)
			documentation	The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from tax losses. [Refer: Average effective tax rate; Applicable tax rate]	
ifrs-full	TechnologybasedIntangibleAssetsMember	member	label	Technology-based intangible assets [member]	Common practice: IAS 38.119
			documentation	This member stands for a class of intangible assets representing assets based on technology. Such assets may include patented and unpatented technology, databases as well as trade secrets. [Refer: Intangible assets other than goodwill]	
ifrs-full	TechnologybasedIntangibleAssetsRecognisedAsOfAcquisitionDate	X instant, debit	label	Technology-based intangible assets recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for technology-based intangible assets acquired in a business combination. [Refer: Technology-based intangible assets [member]; Business combinations [member]]	
ifrs-full	TemporaryDifferenceMember	member	label	Temporary differences [member]	Disclosure: IAS 12.81 g
			documentation	This member stands for differences between the carrying amount of an asset or liability in the statement of financial position and its tax base. Temporary differences may be either: (a) taxable temporary differences; or (b) deductible temporary differences. [Refer: Carrying amount [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TemporaryDifferences-AssociatedWithInvestmentsInSubsidiariesBranches-AndAssociatesAndInterestsInJointVentures	X instant	label	Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised	Disclosure: IAS 12.81 f
			documentation	The aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements, for which deferred tax liabilities have not been recognised as a result of satisfying both of the following conditions: (a) the parent, investor, joint venturer or joint operator is able to control the timing of the reversal of the temporary difference; and (b) it is probable that the temporary difference will not reverse in the foreseeable future. [Refer: Associates [member]; Subsidiaries [member]; Temporary differences [member]; Investments in subsidiaries reported in separate financial statements]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis	axis	label	Temporary difference, unused tax losses and unused tax credits [axis]	Disclosure: IAS 12.81 g
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember	member [default]	label	Temporary difference, unused tax losses and unused tax credits [member]	Disclosure: IAS 12.81 g
			documentation	This member stands for temporary differences, unused tax losses and unused tax credits. It also represents the standard value for the ‘Temporary difference, unused tax losses and unused tax credits’ axis if no other member is used. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]	
ifrs-full	TerminationBenefitsExpense	X duration, debit	label	Termination benefits expense	Common practice: IAS 19.171
			documentation	The amount of expense in relation to termination benefits. Termination benefits are employee benefits provided in exchange for the termination of an employee’s employment as a result of either: (a) an entity’s decision to terminate an employee’s employment before the normal retirement date; or (b) an employee’s decision to accept an offer of benefits in exchange for the termination of employment. [Refer: Employee benefits expense]	
ifrs-full	ThreeYearsBeforeReportingYearMember	member	label	Three years before reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	This member stands for a year that ended three years before the end of the reporting year.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TimeandmaterialsContractsMember	member	label	Time-and-materials contracts [member]	Example: IFRS 15.B89 d
			documentation	This member stands for time-and-materials contracts with customers.	
ifrs-full	TimingAndReasonForTransferBetweenFinancialLiabilitiesAndEquityAttributableToChangeInRedemptionProhibition	text	label	Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition	Disclosure: IFRIC 2.13
			documentation	The description of the timing of, and the reason for, the transfer between financial liabilities and the equity attributable to a change in the redemption prohibition.	
ifrs-full	TimingOfTransferOfGoodsOrServicesAxis	axis	label	Timing of transfer of goods or services [axis]	Example: IFRS 15.B89 f
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TimingOfTransferOfGoodsOrServicesMember	member [default]	label	Timing of transfer of goods or services [member]	Example: IFRS 15.B89 f
			documentation	This member stands for all timings of the transfer of goods or services in contracts with customers. It also represents the standard value for the 'Timing of transfer of goods or services' axis if no other member is used.	
ifrs-full	TitleOfInitiallyAppliedIFRS	text	label	Title of initially applied IFRS	Disclosure: IAS 8.28 a
			documentation	The title of an initially applied IFRS. [Refer: IFRSs [member]]	
ifrs-full	TitleOfNewIFRS	text	label	Title of new IFRS	Example: IAS 8.31 a
			documentation	The title of a new IFRS that has been issued but is not yet effective.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TopOfRangeMember	member	label	Top of range [member]	Example: IFRS 13.B6, Example: IFRS 13.IE63, Disclosure: IFRS 14.33 b, Disclosure: Effective 2023-01-01 IFRS 17.120, Disclosure: IFRS 2.45 d, Common practice: IFRS 7.7
			documentation	This member stands for top of a range.	
ifrs-full	TradeAndOtherCurrentPayables	X instant, credit	label	Trade and other current payables	Disclosure: IAS 1.54 k
			documentation	The amount of current trade payables and current other payables. [Refer: Current trade payables; Other current payables]	
			totalLabel	Total trade and other current payables	
ifrs-full	TradeAndOtherCurrentPayablesAbstract		label	Trade and other current payables [abstract]	
ifrs-full	TradeAndOtherCurrentPayablesToRelatedParties	X instant, credit	label	Current payables to related parties	Common practice: IAS 1.78
			documentation	The amount of current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]	
ifrs-full	TradeAndOtherCurrentPayablesToTradeSuppliers	X instant, credit	label	Current trade payables	Example: IAS 1.70, Common practice: IAS 1.78
			documentation	The current amount of payment due to suppliers for goods and services used in entity's business. [Refer: Current liabilities; Trade payables]	
ifrs-full	TradeAndOtherCurrentReceivables	X instant, debit	label	Trade and other current receivables	Disclosure: IAS 1.54 h, Disclosure: IAS 1.78 b
			documentation	The amount of current trade receivables and current other receivables. [Refer: Current trade receivables; Other current receivables]	
			totalLabel	Total trade and other current receivables	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TradeAndOtherCurrentReceivablesAbstract		label	Trade and other current receivables [abstract]	
ifrs-full	TradeAndOtherCurrentReceivablesDueFromRelatedParties	X instant, debit	label	Current receivables due from related parties	Example: IAS 1.78 b
			documentation	The amount of current receivables due from related parties. [Refer: Related parties [member]]	
ifrs-full	TradeAndOtherPayables	X instant, credit	label	Trade and other payables	Disclosure: IAS 1.54 k
			documentation	The amount of trade payables and other payables. [Refer: Trade payables; Other payables]	
			totalLabel	Total trade and other payables	
ifrs-full	TradeAndOtherPayables-Abstract		label	Trade and other payables [abstract]	
ifrs-full	TradeAndOtherPayablesRecognisedAsOfAcquisitionDate	(X) instant, credit	label	Trade and other payables recognised as of acquisition date	Common practice: IFRS 3.B64 i
			documentation	The amount recognised as of the acquisition date for trade and other payables assumed in a business combination. [Refer: Trade and other payables; Business combinations [member]]	
			negatedLabel	Trade and other payables recognised as of acquisition date	
ifrs-full	TradeAndOtherPayables-ToRelatedParties	X instant, credit	label	Payables to related parties	Common practice: IAS 1.78
			documentation	The amount of payables due to related parties. [Refer: Related parties [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TradeAndOtherPayables-ToTradeSuppliers	X instant, credit	label	Trade payables	Common practice: IAS 1.78
			documentation	The amount of payment due to suppliers for goods and services used in the entity's business.	
ifrs-full	TradeAndOtherPayablesUndiscountedCashFlows	X instant, credit	label	Trade and other payables, undiscounted cash flows	Example: IFRS 7.B11D, Example: IFRS 7.IG31A
			documentation	The amount of contractual undiscounted cash flows in relation to trade and other payables. [Refer: Trade and other payables]	
ifrs-full	TradeAndOtherReceivables	X instant, debit	label	Trade and other receivables	Disclosure: IAS 1.54 h, Disclosure: IAS 1.78 b
			documentation	The amount of trade receivables and other receivables. [Refer: Trade receivables; Other receivables]	
			totalLabel	Total trade and other receivables	
ifrs-full	TradeAndOtherReceivables-Abstract		label	Trade and other receivables [abstract]	
ifrs-full	TradeAndOtherReceivables-DueFromRelatedParties	X instant, debit	label	Receivables due from related parties	Example: IAS 1.78 b
			documentation	The amount of receivables due from related parties. [Refer: Related parties [member]]	
ifrs-full	TradeReceivables	X instant, debit	label	Trade receivables	Example: IAS 1.78 b
			documentation	The amount due from customers for goods and services sold.	
ifrs-full	TradeReceivablesMember	member	label	Trade receivables [member]	Common practice: IAS 1.112 c, Disclosure: IFRS 7.35H b (iii), Disclosure: IFRS 7.35M b (iii), Example: IFRS 7.35 N
			documentation	This member stands for trade receivables. [Refer: Trade receivables]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TradingEquitySecuritiesMember	member	label	Trading equity securities [member]	Example: IFRS 13.94, Example: IFRS 13.IE60
			documentation	This member stands for equity instruments that (a) are acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or (b) on initial recognition are part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking.	
ifrs-full	TradingIncomeExpense	X duration, credit	label	Trading income (expense)	Common practice: IAS 1.85
			documentation	The amount of income (expense) relating to trading assets and liabilities.	
			totalLabel	Total trading income (expense)	
ifrs-full	TradingIncomeExpenseAbstract		label	Trading income (expense) [abstract]	
ifrs-full	TradingIncomeExpenseOnDebtInstruments	X duration, credit	label	Trading income (expense) on debt instruments	Common practice: IAS 1.112 c
			documentation	The amount of trading income (expense) relating to debt instruments. [Refer: Debt instruments held; Trading income (expense)]	
ifrs-full	TradingIncomeExpenseOnDerivativeFinancialInstruments	X duration, credit	label	Trading income (expense) on derivative financial instruments	Common practice: IAS 1.112 c
			documentation	The amount of trading income (expense) relating to derivative financial instruments. [Refer: Derivatives [member]; Trading income (expense)]	
ifrs-full	TradingIncomeExpenseOnEquityInstruments	X duration, credit	label	Trading income (expense) on equity instruments	Common practice: IAS 1.112 c
			documentation	The amount of trading income (expense) relating to equity instruments. [Refer: Equity instruments held; Trading income (expense)]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TradingIncomeExpenseOn-ForeignExchangeContracts	X duration, credit	label	Trading income (expense) on foreign exchange contracts	Common practice: IAS 1.112 c
			documentation	The amount of trading income (expense) relating to foreign exchange contracts. [Refer: Trading income (expense)]	
ifrs-full	TradingSecuritiesMember	member	label	Trading securities [member]	Example: IFRS 7.6, Example: IFRS 7.IG40B
			documentation	This member stands for financial instruments that (a) are acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or (b) on initial recognition are part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking. [Refer: Financial instruments, class [member]]	
ifrs-full	TransactionPriceAllocated-ToRemainingPerformanceObligations	X instant, credit	label	Transaction price allocated to remaining performance obligations	Disclosure: IFRS 15.120 a
			documentation	The amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Performance obligations [member]]	
ifrs-full	TransactionsRecognised-SeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusiness-CombinationAxis	axis	label	Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	Disclosure: IFRS 3.B64 1
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransactionsRecognised-SeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusiness-CombinationMember	member [default]	label	Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	Disclosure: IFRS 3.B64 1
			documentation	This member stands for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in business combinations. It also represents the standard value for the 'Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination' axis if no other member is used. [Refer: Business combinations [member]]	
ifrs-full	TransferBetweenFinancial-LiabilitiesAndEquityAttributableToChangeInRedemptionProhibition	X duration	label	Transfer between financial liabilities and equity attributable to change in redemption prohibition	Disclosure: IFRIC 2.13
			documentation	The amount transferred between financial liabilities and the equity attributable to a change in the redemption prohibition.	
ifrs-full	TransferFromInvestment-PropertyUnderConstructionOrDevelopmentInvestmentProperty	X duration, debit	label	Transfer from investment property under construction or development, investment property	Common practice: IAS 40.76, Common practice: IAS 40.79 d
			documentation	The amount transferred from investment property under construction or development to completed investment property. [Refer: Investment property]	
ifrs-full	TransferFromToInventories-AndOwnerOccupiedPropertyInvestmentProperty	X duration, debit	label	Transfer from (to) inventories and owner-occupied property, investment property	Disclosure: IAS 40.76 f, Disclosure: IAS 40.79 d (vii)
			documentation	The amount transferred from (to) inventories and owner-occupied property to (from) investment property. [Refer: Inventories; Investment property]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersFromToOtherRetirementBenefitPlans	X duration, credit	label	Transfers from (to) other retirement benefit plans	Disclosure: IAS 26.35 b (x)
			documentation	The increase (decrease) in net assets available for benefits resulting from transfers from (to) other retirement benefit plans. [Refer: Assets (liabilities) of benefit plan]	
ifrs-full	TransfersIntoLevel3OfFair-ValueHierarchyAssets	X duration, debit	label	Transfers into Level 3 of fair value hierarchy, assets	Disclosure: IFRS 13.93 e (iv)
			documentation	The amount of transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	
ifrs-full	TransfersIntoLevel3OfFair-ValueHierarchyEntitysOwnEquityInstruments	X duration, credit	label	Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	Disclosure: IFRS 13.93 e (iv)
			documentation	The amount of transfers of the entity's own equity instruments into Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]	
ifrs-full	TransfersIntoLevel3OfFair-ValueHierarchyLiabilities	X duration, credit	label	Transfers into Level 3 of fair value hierarchy, liabilities	Disclosure: IFRS 13.93 e (iv)
			documentation	The amount of transfers of liabilities into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	
ifrs-full	TransfersOfCumulative-GainLossWithinEquity	X duration	label	Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	Disclosure: IFRS 7.10 c
			documentation	The amount of transfers within equity of the cumulative gain (loss) on financial liabilities designated as at fair value through profit or loss for which changes in the liability's credit risk are presented in other comprehensive income. [Refer: Financial liabilities at fair value through profit or loss]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersOfResearchAnd-DevelopmentFromEntityRe-latedPartyTransactions	X duration	label	Transfers of research and development from entity, related party transactions	Example: IAS 24.21 e
			documentation	The amount of transfers of research and development from the entity in related party transactions. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersOfResearchAnd-DevelopmentToEntityRe-relatedPartyTransactions	X duration	label	Transfers of research and development to entity, related party transactions	Example: IAS 24.21 e
			documentation	The amount of transfers of research and development to the entity in related party transactions. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersOut-OfLevel1IntoLevel2OfFair-ValueHierarchyAssets	X duration	label	Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	Disclosure: IFRS 13.93 c
			documentation	The amount of transfers out of Level 1 and into Level 2 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersOut-OfLevel1IntoLevel2OfFair-ValueHierarchyEntitysOwnEquityInstruments	X duration	label	Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period	Disclosure: IFRS 13.93 c
			documentation	The amount of transfers out of Level 1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Entity's own equity instruments [member]; Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersOut-OfLevel1IntoLevel2OfFair-ValueHierarchyLiabilities	X duration	label	Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	Disclosure: IFRS 13.93 c
			documentation	The amount of transfers out of Level 1 and into Level 2 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersOut-OfLevel2IntoLevel1OfFair-ValueHierarchyAssets	X duration	label	Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	Disclosure: IFRS 13.93 c
			documentation	The amount of transfers out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersOut-OfLevel2IntoLevel1OfFair-ValueHierarchyEntitysOwnEquityInstruments	X duration	label	Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period	Disclosure: IFRS 13.93 c
			documentation	The amount of any transfers out of Level 2 and into Level 1 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Entity's own equity instruments [member]; Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersOut-OfLevel2IntoLevel1OfFair-ValueHierarchyLiabilities	X duration	label	Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	Disclosure: IFRS 13.93 c
			documentation	The amount of transfers out of Level 2 and into Level 1 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersOut-OfLevel3OfFairValueHierarchyAssets	(X) duration, credit	label	Transfers out of Level 3 of fair value hierarchy, assets	Disclosure: IFRS 13.93 e (iv)
			documentation	The amount of transfers of assets out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	
			negatedLabel	Transfers out of Level 3 of fair value hierarchy, assets	
ifrs-full	TransfersOut-OfLevel3OfFairValueHierarchyEntitysOwnEquityInstruments	(X) duration, debit	label	Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	Disclosure: IFRS 13.93 e (iv)
			documentation	The amount of transfers of the entity's own equity instruments out of Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]	
			negatedLabel	Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	
ifrs-full	TransfersOut-OfLevel3OfFairValueHierarchyLiabilities	(X) duration, debit	label	Transfers out of Level 3 of fair value hierarchy, liabilities	Disclosure: IFRS 13.93 e (iv)
			documentation	The amount of transfers of liabilities out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]	
			negatedLabel	Transfers out of Level 3 of fair value hierarchy, liabilities	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersUnderFinanceAgreementsFromEntityRelatedPartyTransactions	X duration	label	Transfers under finance agreements from entity, related party transactions	Example: IAS 24.21 g
			documentation	The amount of transfers under finance agreements from the entity in related party transactions, including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

▼ **M4**

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersUnderFinanceAgreementsToEntityRelated-PartyTransactions	X duration	label	Transfers under finance agreements to entity, related party transactions	Example: IAS 24.21 g
			documentation	The amount of transfers under finance agreements to the entity in related party transactions, including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersUnderLicenseA- greementsFromEntityRe- latedPartyTransactions	X duration	label	Transfers under licence agreements from entity, related party transactions	Example: IAS 24.21 f
			documentation	The amount of transfers under licence agreements from the entity in related party transactions. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	



Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransfersUnderLicenseA-greementsToEntityRelated-PartyTransactions	X duration	label	Transfers under licence agreements to entity, related party trans- actions	Example: IAS 24.21 f
			documentation	The amount of transfers under licence agreements to the entity in related party transactions. [Refer: Related parties [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversifi- cation effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TransportationExpense	X duration, debit	label	Transportation expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from transportation services.	
ifrs-full	TravelExpense	X duration, debit	label	Travel expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from travel.	
ifrs-full	TreasuryShares	(X) instant, debit	label	Treasury shares	Example: IAS 1.78 e, Disclosure: IAS 32.34
			documentation	An entity's own equity instruments, held by the entity or other members of the consolidated group.	
			negatedLabel	Treasury shares	
ifrs-full	TreasurySharesMember	member	label	Treasury shares [member]	Disclosure: IAS 1.106
			documentation	This member stands for the entity's own equity instruments, held by the entity or other members of the consolidated group.	
ifrs-full	TwelvemonthExpected-CreditLossesMember	member	label	12-month expected credit losses [member]	Disclosure: IFRS 7.35H a, Disclosure: IFRS 7.35M a
			documentation	This member stands for the portion of lifetime expected credit losses that represent the expected credit losses that result from default events on a financial instrument that are possible within the 12 months after the reporting date. [Refer: Type of measurement of expected credit losses [member]; Lifetime expected credit losses [member]]	
ifrs-full	TwoYearsBeforeReportingYearMember	member	label	Two years before reporting year [member]	Disclosure: Effective 2023-01-01 IFRS 17.130

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
			documentation	This member stands for a year that ended two years before the end of the reporting year.	
ifrs-full	TypeOfMeasurementOfExpectedCreditLossesAxis	axis	label	Type of measurement of expected credit losses [axis]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35M
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypeOfMeasurementOfExpectedCreditLossesMember	member [default]	label	Type of measurement of expected credit losses [member]	Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35M
			documentation	This member stands for all types of measurement of expected credit losses. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the 'Type of measurement of expected credit losses' axis if no other member is used.	
ifrs-full	TypesOfContractsAxis	axis	label	Types of contracts [axis]	Example: IFRS 15.B89 d, Example: Effective 2023-01-01 IFRS 17.96 a
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypesOfContractsMember	member [default]	label	Types of contracts [member]	Example: IFRS 15.B89 d, Example: Effective 2023-01-01 IFRS 17.96 a
			documentation	This member stands for all types of contracts with customers. It also represents the standard value for the 'Types of contracts' axis if no other member is used.	
ifrs-full	TypesOfCustomersAxis	axis	label	Types of customers [axis]	Example: IFRS 15.B89 c
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypesOfCustomersMember	member [default]	label	Types of customers [member]	Example: IFRS 15.B89 c
			documentation	This member stands for all types of customers. It also represents the standard value for the 'Types of customers' axis if no other member is used.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TypesOfFinancialAssetsAxis	axis	label	Types of financial assets [axis]	Disclosure: IFRS 7.B51, Disclosure: IFRS 7.B52
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypesOfFinancialLiabilitiesAxis	axis	label	Types of financial liabilities [axis]	Disclosure: IFRS 7.B51, Disclosure: IFRS 7.B52
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypesOfHedgesAxis	axis	label	Types of hedges [axis]	Disclosure: Expiry date 2023-01-01 IFRS 7.22, Disclosure: IFRS 7.24 A, Disclosure: IFRS 7.24B, Disclosure: IFRS 7.24C
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypesOfHedgesMember	member [default]	label	Hedges [member]	Disclosure: Expiry date 2023-01-01 IFRS 7.22, Disclosure: IFRS 7.24 A, Disclosure: IFRS 7.24B, Disclosure: IFRS 7.24C
			documentation	This member stands for all types of hedges. It also represents the standard value for the 'Types of hedges' axis if no other member is used.	
ifrs-full	TypesOfInstrumentMember	member [default]	label	Types of instrument [member]	Example: IFRS 7.B33
			documentation	This member stands for all types of financial instruments. It also represents the standard value for the 'Continuing involvement in derecognised financial assets by type of instrument' axis if no other member is used.	
ifrs-full	TypesOfInsuranceContractsAxis	axis	label	Types of insurance contracts [axis]	Common practice: Expiry date 2023-01-01 IFRS 4 – Disclosure
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TypesOfInterestRatesAxis	axis	label	Types of interest rates [axis]	Common practice: IFRS 7.39
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypesOfInvestmentPropertyAxis	axis	label	Types of investment property [axis]	Common practice: IAS 1.112 c
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypesOfRateregulatedActivitiesAxis	axis	label	Types of rate-regulated activities [axis]	Disclosure: IFRS 14.30, Disclosure: IFRS 14.33
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypesOfRisksAxis	axis	label	Types of risks [axis]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Disclosure: Effective 2023-01-01 IFRS 17.128 a, Disclosure: IFRS 7.21C, Disclosure: IFRS 7.33, Disclosure: IFRS 7.34
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	TypesOfRisksMember	member [default]	label	Risks [member]	Disclosure: Effective 2023-01-01 IFRS 17.124, Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Disclosure: Effective 2023-01-01 IFRS 17.128 a, Disclosure: IFRS 7.21C, Disclosure: IFRS 7.33, Disclosure: IFRS 7.34
			documentation	This member stands for all types of risks. It also represents the standard value for the 'Types of risks' axis if no other member is used.	
ifrs-full	TypesOfSharebasedPaymentArrangementsAxis	axis	label	Types of share-based payment arrangements [axis]	Disclosure: IFRS 2.45
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	TypesOfTransferMember	member [default]	label	Types of transfer [member]	Example: IFRS 7.B33
			documentation	This member stands for all types of transfers of financial instruments. It also represents the standard value for the 'Continuing involvement in derecognised financial assets by type of transfer' axis if no other member is used.	
ifrs-full	UMTSLicencesMember	member	label	UMTS licences [member]	Common practice: IAS 38.119
			documentation	This member stands for Universal Mobile Telecommunications System licenses. [Refer: Licences and franchises]	
ifrs-full	UnallocatedAmountsMember	member	label	Unallocated amounts [member]	Example: IFRS 8.28, Example: IFRS 8.IG4
			documentation	This member stands for items that have not been allocated to operating segments.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UnallocatedGoodwill	X instant, debit	label	Unallocated goodwill	Disclosure: IAS 36.133
			documentation	The amount of goodwill acquired in a business combination that has not been allocated to a cash-generating unit (group of units). [Refer: Goodwill; Cash-generating units [member]; Business combinations [member]]	
ifrs-full	UnconsolidatedStructuredEntitiesAxis	axis	label	Unconsolidated structured entities [axis]	Disclosure: IFRS 12.B4 e
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	UnconsolidatedStructuredEntitiesControlledByInvestmentEntityAxis	axis	label	Unconsolidated structured entities controlled by investment entity [axis]	Disclosure: IFRS 12.19F
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	UnconsolidatedStructuredEntitiesControlledByInvestmentEntityMember	member [default]	label	Unconsolidated structured entities controlled by investment entity [member]	Disclosure: IFRS 12.19F
			documentation	This member stands for unconsolidated structured entities controlled by an investment entity. It also represents the standard value for the 'Unconsolidated structured entities controlled by investment entity' axis if no other member is used. [Refer: Disclosure of investment entities [text block]; Unconsolidated structured entities [member]]	
ifrs-full	UnconsolidatedStructuredEntitiesMember	member	label	Unconsolidated structured entities [member]	Disclosure: IFRS 12.B4 e
			documentation	This member stands for unconsolidated structured entities. A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UnconsolidatedSubsidiariesAxis	axis	label	Unconsolidated subsidiaries [axis]	Disclosure: IFRS 12.19B
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	UnconsolidatedSubsidiaries-ControlledBySubsidiariesOfInvestmentEntityMember	member	label	Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]	Disclosure: IFRS 12.19C
			documentation	This member stands for unconsolidated subsidiaries controlled by subsidiaries of the investment entity. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	
ifrs-full	UnconsolidatedSubsidiariesMember	member	label	Unconsolidated subsidiaries [member]	Disclosure: IFRS 12.19B
			documentation	This member stands for unconsolidated subsidiaries. [Refer: Subsidiaries [member]]	
ifrs-full	UnconsolidatedSubsidiaries-ThatInvestmentEntityControlsDirectlyMember	member	label	Unconsolidated subsidiaries that investment entity controls directly [member]	Disclosure: IFRS 12.19B
			documentation	This member stands for unconsolidated subsidiaries that the investment entity controls directly. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]	
ifrs-full	UndatedSubordinatedLiabilities	X instant, credit	label	Undated subordinated liabilities	Common practice: IAS 1.112 c
			documentation	The amount of subordinated liabilities that do not have a specified repayment date. [Refer: Subordinated liabilities]	
ifrs-full	UnderlyingEquityInstrumentAndDepositaryReceiptsAxis	axis	label	Underlying equity instrument and depositary receipts [axis]	Common practice: IAS 1.112 c
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	



## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UnderlyingEquityInstrumentMember	member [default]	label	Underlying equity instrument [member]	Common practice: IAS 1.112 c
			documentation	This member represents the standard value for the 'Underlying equity instrument and depositary receipts' axis if no other member is used.	
ifrs-full	UndiscountedCashOutflow-RequiredToRepurchase-DerecognisedFinancialAssets	X instant, credit	label	Undiscounted cash outflow required to repurchase derecognised financial assets	Disclosure: IFRS 7.42E d
			documentation	The undiscounted cash outflows that would, or may be, required to repurchase derecognised financial assets (for example, the strike price in an option agreement). [Refer: Financial assets]	
ifrs-full	UndiscountedExpected-CreditLossesAtInitialRecognitionOnPurchasedOrOriginatedCreditimpairedFinancialAssetsInitiallyRecognised	X duration, credit	label	Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets initially recognised	Disclosure: IFRS 7.35H c
			documentation	The amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period as purchased or originated credit-impaired.	
ifrs-full	UndiscountedFinanceLease-PaymentsToBeReceived	X instant, debit	label	Undiscounted finance lease payments to be received	Disclosure: IFRS 16.94
			documentation	The amount of undiscounted finance lease payments to be received. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.	

## ▼ M4

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UndiscountedOperating-LeasePaymentsToBeReceived	X instant, debit	label	Undiscounted operating lease payments to be received	Disclosure: IFRS 16.97
			documentation	The amount of undiscounted operating lease payments to be received. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.	
ifrs-full	UndrawnBorrowingFacilities	X instant, credit	label	Undrawn borrowing facilities	Example: IAS 7.50 a
			documentation	The amount of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments. [Refer: Capital commitments]	
ifrs-full	UnearnedFinanceIncomeRelatingToFinanceLeasePaymentsReceivable	(X) instant, credit	label	Unearned finance income relating to finance lease payments receivable	Disclosure: IFRS 16.94
			documentation	The amount of unearned finance income relating to the finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Finance income]	
			negatedLabel	Unearned finance income relating to finance lease payments receivable	
ifrs-full	UnearnedPremiums	X instant, credit	label	Unearned premiums	Example: Expiry date 2023-01-01 IFRS 4.37 b, Example: Expiry date 2023-01-01 IFRS 4.IG22 a
			documentation	The amount of liability for written premiums on insurance contracts that have not yet been earned. [Refer: Types of insurance contracts [member]]	
ifrs-full	UnobservableInputsAxis	axis	label	Unobservable inputs [axis]	Disclosure: IFRS 13.93 d, Common practice: IFRS 13.93 h
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UnobservableInputsMember	member [default]	label	Unobservable inputs [member]	Disclosure: IFRS 13.93 d, Common practice: IFRS 13.93 h
			documentation	This member stands for all the unobservable inputs. It also represents the standard value for the 'Unobservable inputs' axis if no other member is used.	
ifrs-full	UnratedCreditExposures	X instant	label	Unrated credit exposures	Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG24 c
			documentation	The amount of credit exposure that has not been rated by external rating agencies. [Refer: Credit exposure]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UnrealisedForeignEx- changeGainsLossesMember	member	label	Unrealised foreign exchange gains (losses) [member]	Common practice: IAS 12.81 g
			documentation	This member stands for gains (losses) resulting from changes in foreign exchange rates which have not yet been realised.	
ifrs-full	UnrecognisedShareOfLosse- sOfAssociates	X duration, debit	label	Unrecognised share of losses of associates	Disclosure: IFRS 12.22 c
			documentation	The amount of the unrecognised share of associates' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]]	
ifrs-full	UnrecognisedShareOfLosse- sOfJointVentures	X duration, debit	label	Unrecognised share of losses of joint ventures	Disclosure: IFRS 12.22 c
			documentation	The amount of the unrecognised share of joint ventures' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Joint ventures [member]]	
ifrs-full	UnsecuredBankLoansRe- ceived	X instant, credit	label	Unsecured bank loans received	Common practice: IAS 1.112 c
			documentation	The amount of loans received from banks that have not been secured by collateral. [Refer: Loans received]	
ifrs-full	UnusedProvisionReverse- dOtherProvisions	(X) duration, debit	label	Unused provision reversed, other provisions	Disclosure: IAS 37.84 d
			documentation	The amount reversed for unused other provisions. [Refer: Other provisions]	
			negatedLabel	Unused provision reversed, other provisions	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UnusedTaxCreditsFor-WhichNoDeferredTaxAsset-Recognised	X instant	label	Unused tax credits for which no deferred tax asset recognised	Disclosure: IAS 12.81 e
			documentation	The amount of unused tax credits for which no deferred tax asset is recognised in the statement of financial position. [Refer: Unused tax credits [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UnusedTaxCreditsMember	member	label	Unused tax credits [member]	Disclosure: IAS 12.81 g
			documentation	This member stands for tax credits that have been received and are carried forward for use against future taxable profit.	
ifrs-full	UnusedTaxLossesFor-WhichNoDeferredTaxAsset-Recognised	X instant	label	Unused tax losses for which no deferred tax asset recognised	Disclosure: IAS 12.81 e
			documentation	The amount of unused tax losses for which no deferred tax asset is recognised in the statement of financial position. [Refer: Unused tax losses [member]]	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UnusedTaxLossesMember	member	label	Unused tax losses [member]	Disclosure: IAS 12.81 g
			documentation	This member stands for tax losses that have been incurred and are carried forward for use against future taxable profit.	
ifrs-full	UsefulLifeMeasuredAsPeriodOfTimeBiologicalAssets-AtCost	DUR	label	Useful life measured as period of time, biological assets, at cost	Disclosure: IAS 41.54 e
			documentation	The useful life, measured as period of time, used for biological assets. [Refer: Biological assets]	
ifrs-full	UsefulLifeMeasuredAsPeriodOfTimeIntangibleAssetsOtherThanGoodwill	DUR	label	Useful life measured as period of time, intangible assets other than goodwill	Disclosure: IAS 38.118 a
			documentation	The useful life, measured as period of time, used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	UsefulLifeMeasuredAsPeriodOfTimeInvestmentPropertyCostModel	DUR	label	Useful life measured as period of time, investment property, cost model	Disclosure: IAS 40.79 b
			documentation	The useful life, measured as period of time, used for investment property. [Refer: Investment property]	
ifrs-full	UsefulLifeMeasuredAsPeriodOfTimePropertyPlantAndEquipment	DUR	label	Useful life measured as period of time, property, plant and equipment	Disclosure: IAS 16.73 c
			documentation	The useful life, measured as period of time, used for property, plant and equipment. [Refer: Property, plant and equipment]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UsefulLifeMeasuredInProductionOrOtherSimilarUnitsBiologicalAssetsAtCost	X.XX duration	label	Useful life measured in production or other similar units, biological assets, at cost	Disclosure: IAS 41.54 e
			documentation	The useful life, measured in production or other similar units, used for biological assets. [Refer: Biological assets]	
ifrs-full	UsefulLifeMeasuredInProductionOrOtherSimilarUnitsIntangibleAssetsOtherThanGoodwill	X.XX duration	label	Useful life measured in production or other similar units, intangible assets other than goodwill	Disclosure: IAS 38.118 a
			documentation	The useful life, measured in production or other similar units, used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]	
ifrs-full	UsefulLifeMeasuredInProductionOrOtherSimilarUnitsPropertyPlantAndEquipment	X.XX duration	label	Useful life measured in production or other similar units, property, plant and equipment	Disclosure: IAS 16.73 c
			documentation	The useful life, measured in production or other similar units, used for property, plant and equipment. [Refer: Property, plant and equipment]	
ifrs-full	UtilisationAllowanceAccountForCreditLossesOffFinancialAssets	(X) duration, debit	label	Utilisation, allowance account for credit losses of financial assets	Common practice: Expiry date 2023-01-01 IFRS 7.16
			documentation	The decrease in an allowance account for credit losses of financial assets resulting from the utilisation of the allowance. [Refer: Allowance account for credit losses of financial assets]	
			negatedLabel	Utilisation, allowance account for credit losses of financial assets	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	UtilitiesExpense	X duration, debit	label	Utilities expense	Common practice: IAS 1.112 c
			documentation	The amount of expense arising from purchased utilities.	
ifrs-full	ValuationTechniques-Member	member [default]	label	Valuation techniques [member]	Disclosure: IFRS 13.93 d
			documentation	This member stands for valuation techniques used by the entity to measure fair value. It also represents the standard value for the 'Valuation techniques used in fair value measurement' axis if no other member is used. [Refer: At fair value [member]]	
ifrs-full	ValuationTechniquesUsedInFairValueMeasurementAxis	axis	label	Valuation techniques used in fair value measurement [axis]	Disclosure: IFRS 13.93 d
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	ValueAddedTaxPayables	X instant, credit	label	Value added tax payables	Common practice: IAS 1.78
			documentation	The amount of payables related to a value added tax.	
ifrs-full	ValueAddedTaxReceivables	X instant, debit	label	Value added tax receivables	Common practice: IAS 1.78 b
			documentation	The amount of receivables related to a value added tax.	

Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ValueAtRisk	X instant	label	Value at risk	Common practice: IFRS 7.41
			documentation	The measure of a potential loss exposure as a result of future market movements, based on a specified confidence interval and measurement horizon.	
			commentaryGuidance	A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	ValueOfBusinessAcquired-Member	member	label	Value of business acquired [member]	Common practice: IAS 38.119
			documentation	This member stands for a class of intangible assets representing the difference between (a) the fair value of the contractual insurance rights acquired and the insurance obligations assumed in a business combination; and (b) the amount of liability measured in accordance with the insurer's accounting policies for insurance contracts that it issues. [Refer: Business combinations [member]]	
ifrs-full	Vehicles	X instant, debit	label	Vehicles	Common practice: IAS 16.37
			documentation	The amount of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]	
			totalLabel	Total vehicles	
ifrs-full	VehiclesAbstract		label	Vehicles [abstract]	
ifrs-full	VehiclesMember	member	label	Vehicles [member]	Common practice: IAS 16.37
			documentation	This member stands for a class of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]	
ifrs-full	VoluntaryChangesInAccountingPolicyAxis	axis	label	Voluntary changes in accounting policy [axis]	Disclosure: IAS 8.29
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	VoluntaryChangesInAccountingPolicyMember	member [default]	label	Voluntary changes in accounting policy [member]	Disclosure: IAS 8.29
			documentation	This member stands for changes in accounting policy that result in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows. Early application of an IFRS is not considered a voluntary change in accounting policy. It also represents the standard value for the 'Voluntary changes in accounting policy' axis if no other member is used.	
ifrs-full	WagesAndSalaries	X duration, debit	label	Wages and salaries	Common practice: IAS 19.9
			documentation	A class of employee benefits expense that represents wages and salaries. [Refer: Employee benefits expense]	
ifrs-full	WarrantLiability	X instant, credit	label	Warrant liability	Common practice: IAS 1.55
			documentation	The amount of warrant liabilities.	
ifrs-full	WarrantReserve	X instant, credit	label	Warrant reserve	Common practice: IAS 1.78 e
			documentation	A component of equity resulting from issuing share purchase warrants, other than those resulting from share-based payment arrangements. [Refer: Reserve of share-based payments]	
ifrs-full	WarrantReserveMember	member	label	Warrant reserve [member]	Common practice: IAS 1.108
			documentation	This member stands for a component of equity resulting from issuing share purchase warrants, other than those resulting from share-based payment arrangements. [Refer: Reserve of share-based payments [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	WarrantyContingentLiabilityMember	member	label	Warranty contingent liability [member]	Example: IAS 37.88
			documentation	This member stands for a contingent liability for estimated costs of making good under warranties for products sold. [Refer: Contingent liabilities [member]]	
ifrs-full	WarrantyProvision	X instant, credit	label	Warranty provision	Example: IAS 37 -, Example: 1 Warranties, Example: IAS 37.87
			documentation	The amount of provision for estimated costs of making good under warranties for products sold. [Refer: Provisions]	
			totalLabel	Total warranty provision	
ifrs-full	WarrantyProvisionAbstract		label	Warranty provision [abstract]	
ifrs-full	WarrantyProvisionMember	member	label	Warranty provision [member]	Example: IAS 37 -, Example: 1 Warranties, Example: IAS 37.87
			documentation	This member stands for a provision for estimated costs of making good under warranties for products sold. [Refer: Other provisions [member]]	
ifrs-full	WeightedAverageCostOfCapitalMeasurementInputMember	member	label	Weighted average cost of capital, measurement input [member]	Example: IFRS 13.93 d, Example: IFRS 13.IE63
			documentation	This member stands for the weighted average cost of capital used as a measurement input.	
ifrs-full	WeightedAverageDurationOfDefinedBenefitObligation2019	DUR	label	Weighted average duration of defined benefit obligation	Disclosure: IAS 19.147 c
			documentation	The weighted average duration of a defined benefit obligation. [Refer: Weighted average [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	WeightedAverageExercise-PriceOfOtherEquityInstrumentsExercisableInShare-basedPaymentArrangement2019	X.XX instant	label	Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The weighted average exercise price of other equity instruments (ie other than share options) exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercise-PriceOfOtherEquityInstrumentsExercisedOrVestedInSharebasedPaymentArrangement2019	X.XX duration	label	Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The weighted average exercise price of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercise-PriceOfOtherEquityInstrumentsExpiredInSharebased-PaymentArrangement2019	X.XX duration	label	Weighted average exercise price of other equity instruments expired in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The weighted average exercise price of other equity instruments (ie other than share options) expired in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercise-PriceOfOtherEquityInstrumentsForfeitedInShare-basedPaymentArrangement2019	X.XX duration	label	Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The weighted average exercise price of other equity instruments (ie other than share options) forfeited in a share-based payment arrangement. [Refer: Weighted average [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	WeightedAverageExercise-PriceOfOtherEquityInstrumentsGrantedInSharebased-PaymentArrangement2019	X.XX duration	label	Weighted average exercise price of other equity instruments granted in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The weighted average exercise price of other equity instruments (ie other than share options) granted in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercise-PriceOfOtherEquityInstrumentsOutstandingInShare-basedPayment-Arrangement2019	X.XX instant	label	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	Common practice: IFRS 2.45
			documentation	The weighted average exercise price of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement. [Refer: Weighted average [member]]	
			periodStartLabel	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	
			periodEndLabel	Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	
ifrs-full	WeightedAverageExercise-PriceOfShareOptionsExercisableInSharebasedPaymentArrangement2019	X.XX instant	label	Weighted average exercise price of share options exercisable in share-based payment arrangement	Disclosure: IFRS 2.45 b (vii)
			documentation	The weighted average exercise price of share options exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	WeightedAverageExercise-PriceOfShareOptionsExercisedInSharebasedPaymentArrangement2019	X.XX duration	label	Weighted average exercise price of share options exercised in share-based payment arrangement	Disclosure: IFRS 2.45 b (iv)
			documentation	The weighted average exercise price of share options exercised in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercise-PriceOfShareOptionsExpiredInSharebasedPaymentArrangement2019	X.XX duration	label	Weighted average exercise price of share options expired in share-based payment arrangement	Disclosure: IFRS 2.45 b (v)
			documentation	The weighted average exercise price of share options expired in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercise-PriceOfShareOptionsForfeitedInSharebasedPaymentArrangement2019	X.XX duration	label	Weighted average exercise price of share options forfeited in share-based payment arrangement	Disclosure: IFRS 2.45 b (iii)
			documentation	The weighted average exercise price of share options forfeited in a share-based payment arrangement. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageExercise-PriceOfShareOptionsGrantedInSharebasedPaymentArrangement2019	X.XX duration	label	Weighted average exercise price of share options granted in share-based payment arrangement	Disclosure: IFRS 2.45 b (ii)
			documentation	The weighted average exercise price of share options granted in a share-based payment arrangement. [Refer: Weighted average [member]]	



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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	WeightedAverageExercise-PriceOfShareOptionsIn-SharebasedPaymentArrangementExercisedDuring-PeriodAtDateOfExercise2019	X.XX duration	label	Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise	Disclosure: IFRS 2.45 c
			documentation	The weighted average share price at the date of exercise for share options that are exercised in a share-based payment arrangement. [Refer: Share-based payment arrangements [member]; Weighted average [member]]	
ifrs-full	WeightedAverageExercise-PriceOfShareOptionsOut-standingInSharebasedPaymentArrangement2019	X.XX instant	label	Weighted average exercise price of share options outstanding in share-based payment arrangement	Disclosure: IFRS 2.45 b (i), Disclosure: IFRS 2.45 b (vi)
			documentation	The weighted average exercise price of share options outstanding in a share-based payment arrangement. [Refer: Weighted average [member]]	
			periodStartLabel	Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	
			periodEndLabel	Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	
ifrs-full	WeightedAverageFairValueAtMeasurementDateOther-EquityInstrumentsGranted	X instant, credit	label	Weighted average fair value at measurement date, other equity instruments granted	Disclosure: IFRS 2.47 b
			documentation	The weighted average fair value at the measurement date of granted equity instruments other than share options. [Refer: Weighted average [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	WeightedAverageFairValueAtMeasurementDateShareOptionsGranted	X instant, credit	label	Weighted average fair value at measurement date, share options granted	Disclosure: IFRS 2.47 a
			documentation	The weighted average fair value of share options granted during the period at the measurement date. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageLessee'sIncrementalBorrowingRateAppliedToLeaseLiabilitiesRecognisedAtDateOfInitialApplicationOfIFRS16	X.XX instant	label	Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16	Disclosure: IFRS 16.C12 a
			documentation	The weighted average lessee's incremental borrowing rate applied to lease liabilities recognised in the statement of financial position at the date of initial application of IFRS 16. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment.	
ifrs-full	WeightedAverageMember	member	label	Weighted average [member]	Example: IFRS 13.B6, Example: IFRS 13.IE63, Disclosure: IFRS 14.33 b, Disclosure: Effective 2023-01-01 IFRS 17.120, Common practice: IFRS 7.7
			documentation	This member stands for an average in which each quantity to be averaged is assigned a weight that determines the relative effect of each quantity on the average.	
ifrs-full	WeightedAverageNumberOfInstrumentsUsedInCalculatingBasicEarningsLossPerInstrumentParticipatingEquityInstrumentsOtherThanOrdinaryShares	shares	label	Weighted average number of instruments used in calculating basic earnings (loss) per instrument, participating equity instruments other than ordinary shares	Common practice: IAS 33.A14
			documentation	The weighted average number of instruments used in calculating basic earnings (loss) per instrument for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Basic earnings (loss) per instrument, participating equity instruments other than ordinary shares]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	WeightedAverageNumberOfInstrumentsUsedInCalculatingDilutedEarningsLossPerInstrumentParticipatingEquityInstrumentsOtherThanOrdinaryShares	shares	label	Weighted average number of instruments used in calculating diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares	Common practice: IAS 33.A14
			documentation	The weighted average number of instruments used in calculating diluted earnings (loss) per instrument for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares]	
ifrs-full	WeightedAverageNumberOfParticipatingEquityInstrumentsOtherThanOrdinarySharesAbstract		label	Weighted average number of participating equity instruments other than ordinary shares [abstract]	
ifrs-full	WeightedAverageRemainingContractualLifeOfOutstandingShareOptions2019	DUR	label	Weighted average remaining contractual life of outstanding share options	Disclosure: IFRS 2.45 d
			documentation	The weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageSharePrice2019	X.XX duration	label	Weighted average share price	Disclosure: IFRS 2.45 c
			documentation	The weighted average share price. [Refer: Weighted average [member]]	
ifrs-full	WeightedAverageSharePriceShareOptionsGranted2019	X.XX duration	label	Weighted average share price, share options granted	Disclosure: IFRS 2.47 a (i)
			documentation	The weighted average share price used as input to the option pricing model to calculate the fair value of share options granted. [Refer: Option pricing model [member]; Weighted average [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	WeightedAverageShares	shares	label	Weighted average number of ordinary shares used in calculating basic earnings per share	Disclosure: IAS 33.70 b
			documentation	The number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary shares bought back or issued during the period multiplied by a time-weighting factor.	
ifrs-full	WeightedAverageShares-AndAdjustedWeightedAverageSharesAbstract		label	Weighted average ordinary shares used in calculating basic and diluted earnings per share [abstract]	
ifrs-full	WhollyOrPartlyFundedDefinedBenefitPlansMember	member	label	Wholly or partly funded defined benefit plans [member]	Example: IAS 19.138 e
			documentation	This member stands for wholly funded or partly funded defined benefit plans. [Refer: Defined benefit plans [member]]	
ifrs-full	WhollyUnfundedDefined-BenefitPlansMember	member	label	Wholly unfunded defined benefit plans [member]	Example: IAS 19.138 e
			documentation	This member stands for wholly unfunded defined benefit plans. [Refer: Defined benefit plans [member]]	
ifrs-full	WorkInProgress	X instant, debit	label	Current work in progress	Example: IAS 1.78 c, Common practice: IAS 2.37
			documentation	A classification of current inventory representing the amount of assets currently in production, which require further processes to be converted into finished goods or services. [Refer: Current finished goods; Inventories]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	WritedownsReversalsOfInventories	X duration, debit	label	Write-downs (reversals of write-downs) of inventories	Disclosure: IAS 1.98 a
			documentation	The amount recognised resulting from the write-down of inventories to net realisable value or reversals of those write-downs. [Refer: Inventories]	
			netLabel	Net write-downs (reversals of write-downs) of inventories	
ifrs-full	WritedownsReversalsOfPropertyPlantAndEquipment	X duration	label	Write-downs (reversals of write-downs) of property, plant and equipment	Disclosure: IAS 1.98 a
			documentation	The amount recognised resulting from the write-down of property, plant and equipment to its recoverable amount or reversals of those write-downs. [Refer: Property, plant and equipment]	
			commentaryGuidance	A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.	
			netLabel	Net write-downs (reversals of write-downs) of property, plant and equipment	
ifrs-full	WritedownsReversalsOfWritedownsOfInventoriesAbstract		label	Write-downs (reversals of write-downs) of inventories [abstract]	
ifrs-full	WritedownsReversalsOfWritedownsOfPropertyPlantAndEquipmentAbstract		label	Write-downs (reversals of write-downs) of property, plant and equipment [abstract]	
ifrs-full	WrittenPutOptionsMember	member	label	Written put options [member]	Example: IFRS 7.B33, Example: IFRS 7.IG40B
			documentation	This member stands for derivative financial contracts sold that oblige the entity to purchase an underlying asset at a specified strike price if the other party exercises the option. [Refer: Derivatives [member]]	

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Prefix	Element name/role URI	Element type and attributes	Label type	Label content	References
ifrs-full	YearsOfInsuranceClaimAxis	axis	label	Years of insurance claim [axis]	Disclosure: Effective 2023-01-01 IFRS 17.130
			documentation	The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.	
ifrs-full	YieldUsedToDiscountCash-FlowsThatDoNotVaryBasedOnReturnsOnUnderlyingItems	X.XX instant	label	Yield used to discount cash flows that do not vary based on returns on underlying items	Disclosure: Effective 2023-01-01 IFRS 17.120
			documentation	The yield used to discount cash flows that do not vary based on the returns on underlying items, applying paragraph 36 of IFRS 17. Underlying items are items that determine some of the amounts payable to a policyholder. Underlying items can comprise any items; for example a reference portfolio of assets, the net assets of the entity, or a specified subset of the net assets of the entity.	