

## Documentation of changes between the IFRS Taxonomy 2008 and the IFRS Taxonomy 2009

### Statistics:

concepts delete: 152  
concepts add: 201  
concepts renamed: 194

| XBRL Element Names of the IFRS Taxonomy 2008 | Corresponding XBRL Element Names of the IFRS Taxonomy 2009  | Description of change | Reason for change                        |
|--|---|-----------------------|--|
|  | AccumulatedImpairmentLossesOfGoodwill   | added concept         | Amendments of the IFRSs                  |
|  | AcquisitiondateFairValueOfEquityInterestInAcquireeHeldByAcquirerImmediatelyBeforeAcquisitionDate  | added concept         | Amendments of the IFRSs                  |
|  | AcquisitiondateFairValueOfTotalConsiderationTransferred   | added concept         | Amendments of the IFRSs                  |
|  | AdditionalGoodwillRecognised  | added concept         | Amendments of the IFRSs                  |
|  | AdjustmentsForDepreciationAndAmortisationExpense  | added concept         | General taxonomy improvements            |
|  | AdjustmentsForFairValueGainsLosses  | added concept         | General taxonomy improvements            |
|  | AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss  | added concept         | General taxonomy improvements            |
|  | AdjustmentsForIncomeTaxExpense  | added concept         | General taxonomy improvements            |
|  | AdjustmentsForReconcileProfitLoss   | added concept         | General taxonomy improvements            |
|  | AdjustmentsForReconcileProfitLossAbstract   | added concept         | General taxonomy improvements            |
|  | AdjustmentsForSharebasedPayments  | added concept         | General taxonomy improvements            |
|  | AdjustmentToCarryingAmountsReportedUnderPreviousGAAP  | added concept         | General taxonomy improvements            |
|  | AggregatedIndividuallyImmaterialBusinessCombinationsAbstract  | added concept         | Amendments of the IFRSs                  |
|  | AllOtherSegmentsAbstract  | added concept         | Default dimension for operating segments |
|  | AssetsLiabilities   | added concept         | General taxonomy improvements            |
|  | Borrowings  | added concept         | General taxonomy improvements            |
|  | BusinessCombinationsAbstract  | added concept         | Amendments of the IFRSs                  |
|  | BusinessCombinationsDimension   | added concept         | Amendments of the IFRSs                  |
|  | CashFlowsUsedInPurchaseOfNoncontrollingInterests  | added concept         | General taxonomy improvements            |
|  | CashTransferred   | added concept         | Amendments of the IFRSs                  |
|  | ComponentsOfOtherComprehensiveIncomeNetOfTaxAbstract  | added concept         | General taxonomy improvements            |
|  | ContingentConsiderationArrangementsAndIndemnificationAssetsRecognisedAsOfAcquisitionDate  | added concept         | Amendments of the IFRSs                  |
|  | CurrentPortionOfLongtermBorrowings  | added concept         | General taxonomy improvements            |
|  | DateOfAcquisition   | added concept         | Amendments of the IFRSs                  |
|  | DeemedCostOfInvestmentsForWhichDeemedCostIsFairValue  | added concept         | General taxonomy improvements            |
|  | DeemedCostOfInvestmentsForWhichDeemedCostIsPreviousGAAPCarryingAmount   | added concept         | General taxonomy improvements            |
|  | DescriptionOfAcquiree   | added concept         | Amendments of the IFRSs                  |
|  | DescriptionOfAmountOfAnyGainOrLossRecognisedAsResultOfRemeasuringToFairValueEquityInterestInAcquireeHeldByAcquirerBeforeBusinessCombinationAndLineItemInStatementOfComprehensiveIncomeInWhichThatGainOrLossIsRecognised | added concept         | Amendments of the IFRSs                  |
|  | DescriptionOfAmountsOfAssetsLiabilitiesEquityInterestsOrItemsOfConsiderationForWhichInitialAccountingIsIncomplete   | added concept         | Amendments of the IFRSs                  |

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|  | DescriptionOfAmountsRecognisedAsOfAcquisitionDateForEachMajorClassOfAssetsAcquiredAndLiabilitiesAssumed  | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfArrangementForContingentConsiderationArrangementsAndIndemnificationAssets   | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfBasisForDeterminingAmountOfPaymentForContingentConsiderationArrangementsAndIndemnificationAssets  | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfBasisOfAccountingForTransactionsBetweenReportableSegments   | added concept | Default dimension for operating segments |
|  | DescriptionOfConcentrationsOfInsuranceRisk   | added concept | General taxonomy improvements            |
|  | DescriptionOfCriteriaUsedToDistinguishInvestmentPropertyFromOwneroccupiedPropertyAndFromPropertyHeldSaleInOrdinaryCourseOfBusiness                                   | added concept | General taxonomy improvements            |
|  | DescriptionOfEffectiveInterestRateAndEstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssets   | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfEffectiveInterestRateAndEstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss                               | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfEstimateOfRangeOfOutcomesFromContingentConsiderationArrangementsAndIndemnificationAssets  | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfExplanationOfFactAndReasonsWhyRangeOfOutcomesFromContingentConsiderationArrangementsAndIndemnificationAssetsCannotBeEstimated                           | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfExtentToWhichFairValueOfInvestmentPropertyIsBasedOnValuationByIndependentValuer   | added concept | General taxonomy improvements            |
|  | DescriptionOfFactorsThatMakeUpGoodwillRecognised   | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfHowAcquirerObtainedControlOfAcquiree  | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfMeasurementBasisForNoncontrollingInterestInAcquireeRecognisedAtAcquisitionDate  | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfMethodsAndSignificantAssumptionsAppliedInDeterminingFairValueOfInvestmentProperty   | added concept | General taxonomy improvements            |
|  | DescriptionOfNatureAndAmountOfAnyMeasurementPeriodAdjustmentsRecognisedForParticularAssetsLiabilitiesNoncontrollingInterestsOrItemsOfConsideration                   | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfNatureAndEffectOfAnyAsymmetricalAllocationsToReportableSegments   | added concept | Default dimension for operating segments |
|  | DescriptionOfNatureOfChangesFromPriorPeriodsInMeasurementMethodsUsedToDetermineReportedSegmentProfitOrLossAndEffectOfThoseChangesOnMeasureOfSegmentProfitOrLoss      | added concept | Default dimension for operating segments |
|  | DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsAssetsAndEntitiesAssets   | added concept | Default dimension for operating segments |
|  | DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsLiabilitiesAndEntitiesLiabilities   | added concept | Default dimension for operating segments |
|  | DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsProfitsOrLossesAndEntitiesProfitOrLossBeforeIncomeTaxExpenseOrIncomeAndDiscontinuedOperations | added concept | Default dimension for operating segments |
|  | DescriptionOfNatureOfNoncashAssetsHeldForDistributionToOwnersDeclaredBeforeFinancialStatementsAuthorisedForIssue   | added concept | General taxonomy improvements            |
|  | DescriptionOfObjectivesPoliciesAndProcessesForManagingRisksArisingFromInsuranceContractsAndMethodsUsedToManageThoseRisks   | added concept | General taxonomy improvements            |
|  | DescriptionOfOtherNoncashInvestingAndFinancingTransactions   | added concept | General taxonomy improvements            |
|  | DescriptionOfPrimaryReasonsForBusinessCombination  | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfReasonsWhyInitialAccountingForBusinessCombinationIsIncomplete   | added concept | Amendments of the IFRSs                  |
|  | DescriptionOfReasonsWhyLiabilityCannotBeMeasuredReliably   | added concept | Amendments of the IFRSs                  |

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| DescriptionOfReasonsWhyTransactionResultedInGainInBargainPurchase   | added concept | Amendments of the IFRSs                  |
| DescriptionOfSignificantTransferOfFinancialInstrumentsIntoOrOutOfLevel3OfFair ValueHierarchy  | added concept | Amendments of the IFRSs                  |
| DescriptionOfValuationTechniquesAndKeyModelInputsUsedForDeterminingNoncontrollingInterestInAnAcquireeMeasuredAtFairValue                        | added concept | Amendments of the IFRSs                  |
| DescriptionOfValuationTechniquesAndKeyModelInputsUsedToMeasureContingentConsideration   | added concept | Amendments of the IFRSs                  |
| DescriptionWhereGainsLossesOfFinancialInstrumentsMeasuredInLevel3OfFairValueHierarchyPresentedInStatementOfComprehensiveIncomeOrIncomeStatement | added concept | Amendments of the IFRSs                  |
| DifferenceBetweenCarryingAmountOfNoncashAssetsDistributedAndCarryingAmountOfDividendsPayable  | added concept | General taxonomy improvements            |
| DirectOperatingExpenseFromInvestmentPropertyNotGeneratingRentalIncome   | added concept | General taxonomy improvements            |
| DisclosureOfActualClaimsComparedWithPreviousEstimatesExplanatory  | added concept | General taxonomy improvements            |
| DisclosureOfAmountsOfPotentialIncomeTaxConsequencesPracticablyDeterminableExplanatory   | added concept | General taxonomy improvements            |
| DisclosureOfCreditRiskOfInsuranceContractsExplanatory   | added concept | General taxonomy improvements            |
| DisclosureOfDividendsPayableExplanatory   | added concept | General taxonomy improvements            |
| DisclosureOfFactAndEffectOfChangeToReasonablyPossibleAlternativeAssumptionWhichWouldChangeFairValueSignificantlyExplanatory                     | added concept | Amendments of the IFRSs                  |
| DisclosureOfFactAndExplanationWhyDisclosureOfInformationForEachBusinessCombinationIsImpracticable   | added concept | Amendments of the IFRSs                  |
| DisclosureOfFairValueMeasurementForFinancialInstrumentsRecognisedInStatementOfFinancialPositionExplanatory                                      | added concept | Amendments of the IFRSs                  |
| DisclosureOfFairValueMeasurementInLevel3OfFairValueHierarchyExplanatory   | added concept | Amendments of the IFRSs                  |
| DisclosureOfInformationForEachBusinessCombinationAbstract   | added concept | Amendments of the IFRSs                  |
| DisclosureOfInformationRequiredByParagraphs84And85OfIAS37ForEachClassOfProvision  | added concept | Amendments of the IFRSs                  |
| DisclosureOfInsuranceRiskExplanatory  | added concept | General taxonomy improvements            |
| DisclosureOfLiquidityRiskOfInsuranceContractsExplanatory  | added concept | General taxonomy improvements            |
| DisclosureOfMarketRiskOfInsuranceContractsExplanatory   | added concept | General taxonomy improvements            |
| DisclosureOfPuttableFinancialInstrumentsClassifiedAsEquityInstrumentsExplanatory  | added concept | General taxonomy improvements            |
| DisclosureOfReclassificationBetweenEquityAndFinancialInstrumentsExplanatory   | added concept | General taxonomy improvements            |
| DisclosureOfReclassificationOfFinancialAssetsExplanatory  | added concept | Amendments of the IFRSs                  |
| DisclosureOfSensitivityToInsuranceRiskExplanatory   | added concept | General taxonomy improvements            |
| DistinctionOfEachBusinessCombinationHypercube   | added concept | Amendments of the IFRSs                  |
| DividendsPayable  | added concept | General taxonomy improvements            |
| EntitysTotalAbstract  | added concept | Default dimension for operating segments |
| EquityInterestsOfAcquirer   | added concept | Amendments of the IFRSs                  |
| EquityReclassifiedIntoFinancialLiabilities  | added concept | General taxonomy improvements            |
| ExpensesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome                                   | added concept | Amendments of the IFRSs                  |
| ExpensesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss                                 | added concept | Amendments of the IFRSs                  |
| ExplanationOfAmountOfAnyGainRecognisedAndLineItemInStatementOfComprehensiveIncomeInWhichGainsRecognisedInBargainPurchase                        | added concept | Amendments of the IFRSs                  |
| ExplanationOfAnyChangesInRangeOfOutcomesUndiscountedAndReasonsForThoseChangesForContingentConsideration   | added concept | Amendments of the IFRSs                  |

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|  | ExplanationOfAnyChangesInRecognisedAmountsOfContingentConsideration  | added concept | Amendments of the IFRSs       |
|  | ExplanationOfBestEstimateAtAcquisitionDateOfContractualCashFlowsNotExpectedToBeCollectedForAcquiredReceivables                   | added concept | Amendments of the IFRSs       |
|  | ExplanationOfFactsAndCircumstancesIndicatingRareSituationForReclassificationOutOfFinancialAssetsAtFairValueThroughProfitOrLoss   | added concept | Amendments of the IFRSs       |
|  | ExplanationOfFactThatMaximumAmountOfPaymentForContingentConsiderationArrangementsAndIndemnificationAssetsIsUnlimited             | added concept | Amendments of the IFRSs       |
|  | ExplanationOfGainOrLossThatIsOfSuchSizeNatureOrIncidenceThatDisclosuresRelevantToUnderstandingCombinedEntitysFinancialStatements | added concept | Amendments of the IFRSs       |
|  | ExplanationOfGainOrLossThatRelatesToIdentifiableAssetsAcquiredOrLiabilitiesAssumedInBusinessCombination                          | added concept | Amendments of the IFRSs       |
|  | ExplanationOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination              | added concept | Amendments of the IFRSs       |
|  | ExplanationWhichDisclosuresCouldNotBeMadeAndReasonsWhyTheyCannotBeMadeIfInitialAccountingForBusinessCombinationIsIncomplete      | added concept | Amendments of the IFRSs       |
|  | FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsNotRecognisedInOtherComprehensiveIncome     | added concept | Amendments of the IFRSs       |
|  | FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome        | added concept | Amendments of the IFRSs       |
|  | FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossNotRecognisedInProfitOrLoss   | added concept | Amendments of the IFRSs       |
|  | FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss      | added concept | Amendments of the IFRSs       |
|  | FairValueOfAcquiredReceivables   | added concept | Amendments of the IFRSs       |
|  | FinanceCosts   | added concept | General taxonomy improvements |
|  | FinanceIncome  | added concept | Amendments of the IFRSs       |
|  | FinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsAtFairValue   | added concept | Amendments of the IFRSs       |
|  | FinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsCarryingAmount  | added concept | Amendments of the IFRSs       |
|  | FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossAtFairValue   | added concept | Amendments of the IFRSs       |
|  | FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossCarryingAmount                                      | added concept | Amendments of the IFRSs       |
|  | FinancialInstrumentsMeasuredInLevel1OfFairValueHierarchy   | added concept | Amendments of the IFRSs       |
|  | FinancialInstrumentsMeasuredInLevel2OfFairValueHierarchy   | added concept | Amendments of the IFRSs       |
|  | FinancialInstrumentsMeasuredInLevel3OfFairValueHierarchy   | added concept | Amendments of the IFRSs       |
|  | FinancialLiabilitiesReclassifiedIntoEquity   | added concept | General taxonomy improvements |
|  | GainLossThatIsOfSuchSizeNatureOrIncidenceThatDisclosuresRelevantToUnderstandingCombinedEntitysFinancialStatements                | added concept | Amendments of the IFRSs       |
|  | GainLossThatRelatesToIdentifiableAssetsAcquiredOrLiabilitiesAssumedInBusinessCombination   | added concept | Amendments of the IFRSs       |
|  | GainsLossesForPeriodIncludedInProfitOrLossForAssetsHeldAtEndOfReportingPeriod  | added concept | Amendments of the IFRSs       |
|  | GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLoss   | added concept | Amendments of the IFRSs       |
|  | GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading   | added concept | Amendments of the IFRSs       |
|  | GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition                                     | added concept | Amendments of the IFRSs       |
|  | GainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome                 | added concept | Amendments of the IFRSs       |

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| Gains/Losses On Financial Assets Reclassified Out Of Financial Assets At Fair Value Through Profit Or Loss Recognised In Profit Or Loss | added concept | Amendments of the IFRSs                  |
| Gains/Losses On Financial Liabilities At Fair Value Through Profit Or Loss  | added concept | Amendments of the IFRSs                  |
| Gains/Losses On Financial Liabilities At Fair Value Through Profit Or Loss Classified As Held For Trading                               | added concept | Amendments of the IFRSs                  |
| Gains/Losses On Financial Liabilities At Fair Value Through Profit Or Loss Designated As Up On Initial Recognition                      | added concept | Amendments of the IFRSs                  |
| Gains/Losses Recognised In Other Comprehensive Income For Financial Instruments Measured In Level 3 Of Fair Value Hierarchy             | added concept | Amendments of the IFRSs                  |
| Gains/Losses Recognised In Profit Or Loss For Financial Instruments Measured In Level 3 Of Fair Value Hierarchy                         | added concept | Amendments of the IFRSs                  |
| Goodwill Derecognised Without Having Previously Been Included In Disposal Group Classified As Held For Sale                             | added concept | Amendments of the IFRSs                  |
| Goodwill Expected Deductible For Tax Purposes   | added concept | Amendments of the IFRSs                  |
| Goodwill Included In Disposal Group Classified As Held For Sale   | added concept | Amendments of the IFRSs                  |
| Gross Amount Of Goodwill  | added concept | Amendments of the IFRSs                  |
| Gross Contractual Amounts Receivable For Acquired Receivables   | added concept | Amendments of the IFRSs                  |
| Impairment Losses Of Goodwill Recognised In Accordance With IAS 36  | added concept | Amendments of the IFRSs                  |
| Income On Financial Assets Reclassified Out Of Available For Sale Financial Assets Recognised In Other Comprehensive Income             | added concept | Amendments of the IFRSs                  |
| Income On Financial Assets Reclassified Out Of Financial Assets At Fair Value Through Profit Or Loss Recognised In Profit Or Loss       | added concept | Amendments of the IFRSs                  |
| Increase/Decrease In Cash And Cash Equivalents Before Effect Of Exchange Rate Changes   | added concept | General taxonomy improvements            |
| Increase/Decrease In Dividends Payable Through Change In Fair Value Of Noncash Assets Held For Distribution To Owners                   | added concept | General taxonomy improvements            |
| Increase/Decrease Of Goodwill Resulting From Subsequent Recognition Of Deferred Tax Assets  | added concept | Amendments of the IFRSs                  |
| Information Required By Paragraph 86 Of IAS 37 If Contingent Liability Is Not Recognised Because Fair Value Cannot Be Measured Reliably | added concept | Amendments of the IFRSs                  |
| Information Required In Paragraph 85 Of IAS 37 For Each Contingent Liability Recognised   | added concept | Amendments of the IFRSs                  |
| Issues Of Financial Instruments Measured In Level 3 Of Fair Value Hierarchy   | added concept | Amendments of the IFRSs                  |
| Length Of Life Of Limited Life Entity   | added concept | General taxonomy improvements            |
| Liabilities Incurred  | added concept | Amendments of the IFRSs                  |
| Longterm Borrowings   | added concept | General taxonomy improvements            |
| Material Reconciling Items Abstract   | added concept | Default dimension for operating segments |
| Maturity Analysis For Derivative Financial Liabilities  | added concept | Amendments of the IFRSs                  |
| Method Of Determining Fair Value Of Instruments Or Interests  | added concept | Amendments of the IFRSs                  |
| Name Of Acquiree  | added concept | Amendments of the IFRSs                  |
| Net Exchange Rate Differences Of Goodwill   | added concept | Amendments of the IFRSs                  |
| Noncash Assets Declared For Distribution To Owners Before Financial Statements Authorised For Issue                                     | added concept | General taxonomy improvements            |
| Noncash Assets Declared For Distribution To Owners Before Financial Statements Authorised For Issue At Fair Value                       | added concept | General taxonomy improvements            |
| Noncontrolling Interest In Acquiree Recognised At Acquisition Date  | added concept | Amendments of the IFRSs                  |
| Noncurrent Payables   | added concept | General taxonomy improvements            |
| Noncurrent Receivables  | added concept | General taxonomy improvements            |
| Number Of Instruments Or Interests Issued Or Issuable   | added concept | Amendments of the IFRSs                  |
| Number Of Shares Authorised   | added concept | General taxonomy improvements            |
| Number Of Shares Issued And Fully Paid  | added concept | General taxonomy improvements            |
| Number Of Shares Issued But Not Fully Paid  | added concept | General taxonomy improvements            |

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|                           | OperatingSegmentsAbstract  | added concept   | Default dimension for operating segments  |
|                           | OtherChangesInCarryingAmountOfGoodwill   | added concept   | Amendments of the IFRSs                   |
|                           | OtherIncomeExpenseFromSubsidiariesJointlyControlledEntitiesAndAssociates   | added concept   | General taxonomy improvements             |
|                           | OtherTangibleOrIntangibleAssetsTransferred   | added concept   | Amendments of the IFRSs                   |
|                           | ParValuePerShare   | added concept   | General taxonomy improvements             |
|                           | PercentageOfVotingEquityInterestsAcquired  | added concept   | Amendments of the IFRSs                   |
|                           | ProceedsFromBorrowingsClassifiedAsFinancingActivities  | added concept   | General taxonomy improvements             |
|                           | ProfitLossOfAcquiree   | added concept   | Amendments of the IFRSs                   |
|                           | ProfitLossOfCombinedEntity   | added concept   | Amendments of the IFRSs                   |
|                           | ProfitOrLossAssetsAndLiabilitiesForReportableSegmentsHypercube   | added concept   | Default dimension for operating segments  |
|                           | PurchaseOfFinancialInstrumentsMeasuredInLevel3OfFairValueHierarchy   | added concept   | Amendments of the IFRSs                   |
|                           | QualitativeInformationAboutSensitivityAndInformationAboutThoseTermsAndConditionsOfInsuranceContractsThatHaveMaterialEffect | added concept   | General taxonomy improvements             |
|                           | ReasonOfTransferOfFinancialInstrumentsIntoOrOutOfLevel3OfFairValueHierarchy  | added concept   | Amendments of the IFRSs                   |
|                           | ReclassificationAdjustmentsOnIncomeTaxRelatingToComponentsOfOtherComprehensiveIncome                                       | added concept   | General taxonomy improvements             |
|                           | ReclassificationIntoAvailableforsaleFinancialAssets  | added concept   | Amendments of the IFRSs                   |
|                           | ReclassificationIntoHeldtomaturityInvestments  | added concept   | Amendments of the IFRSs                   |
|                           | ReclassificationIntoLoansAndReceivables  | added concept   | Amendments of the IFRSs                   |
|                           | ReclassificationOutOfAvailableforsaleFinancialAssets   | added concept   | Amendments of the IFRSs                   |
|                           | ReclassificationOutOfFinancialAssetsAtFairValueThroughProfitOrLoss   | added concept   | Amendments of the IFRSs                   |
|                           | ReclassificationOutOfHeldtomaturityInvestments   | added concept   | Amendments of the IFRSs                   |
|                           | ReclassificationOutOfLoansAndReceivables   | added concept   | Amendments of the IFRSs                   |
|                           | ReconciliationAbstract   | added concept   | Amendments of the IFRSs                   |
|                           | ReconciliationOfCarryingAmountOfGoodwillAbstract   | added concept   | Amendments of the IFRSs                   |
|                           | ReserveOfActuarialGainsOrLossesOnDefinedBenefitPlans   | added concept   | General taxonomy improvements             |
|                           | ReserveOfCashFlowHedges  | added concept   | Amendments of the IFRSs                   |
|                           | ReserveOfExchangeDifferencesOnTranslation  | added concept   | General taxonomy improvements             |
|                           | ReserveOfGainsAndLossesOnRemeasuringAvailableforsaleFinancialAssets  | added concept   | General taxonomy improvements             |
|                           | RevaluationSurplus   | added concept   | General taxonomy improvements             |
|                           | RevenueOfAcquiree  | added concept   | Amendments of the IFRSs                   |
|                           | RevenueOfCombinedEntity  | added concept   | Amendments of the IFRSs                   |
|                           | RightsPreferencesAndRestrictionsAttachingToClassOfShareCapital   | added concept   | General taxonomy improvements             |
|                           | SalesOfFinancialInstrumentsMeasuredInLevel3OfFairValueHierarchy  | added concept   | Amendments of the IFRSs                   |
|                           | SegmentsGeographicalAreasHypercube   | added concept   | Default dimension for operating segments  |
|                           | SegmentsMajorCustomersHypercube  | added concept   | Default dimension for operating segments  |
|                           | SegmentsProductsAndServicesHypercube   | added concept   | Default dimension for operating segments  |
|                           | SensitivityAnalysisToInsuranceRisk   | added concept   | General taxonomy improvements             |
|                           | SettlementsOfFinancialInstrumentsMeasuredInLevel3OfFairValueHierarchy  | added concept   | Amendments of the IFRSs                   |
|                           | SharesInEntityHeldByEntityOrByItsSubsidiariesOrAssociates  | added concept   | General taxonomy improvements             |
|                           | SharesReservedForIssueUnderOptionsAndContractsForSaleOfShares  | added concept   | General taxonomy improvements             |
|                           | ShorttermBorrowings  | added concept   | General taxonomy improvements             |
|                           | SignificantTransferBetweenLevel1AndLevel2OfFairValueHierarchy  | added concept   | Amendments of the IFRSs                   |
|                           | TradeAndOtherCurrentPayables   | added concept   | General taxonomy improvements             |
|                           | TradeAndOtherCurrentReceivables  | added concept   | General taxonomy improvements             |
|                           | TransferOfFinancialInstrumentsIntoLevel3OfFairValueHierarchy   | added concept   | Amendments of the IFRSs                   |
|                           | TransferOfFinancialInstrumentsOutOfLevel3OfFairValueHierarchy  | added concept   | Amendments of the IFRSs                   |
| AccountingRegime          |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| AccountingRegimeDimension |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |

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| AdditionalInformationAboutSegmentReporting   |  | deleted concept | Out of date IFRSs                         |
| AdditionsToNoncurrentAssetsForOtherSegments  |  | deleted concept | Default dimension for operating segments  |
| AdditionsToNoncurrentAssetsForReportableSegments   |  | deleted concept | Default dimension for operating segments  |
| AdjustmentsForDeferredTax  |  | deleted concept | Taxonomy simplification                   |
| AdjustmentsForInventoriesAndOperatingReceivablesAndPayables  |  | deleted concept | Taxonomy simplification                   |
| AdjustmentsForInventoriesAndOperatingReceivablesAndPayablesAbstract  |  | deleted concept | Taxonomy simplification                   |
| AdjustmentsForNoncashItems   |  | deleted concept | Taxonomy simplification                   |
| AdjustmentsForNoncashItemsAbstract   |  | deleted concept | Taxonomy simplification                   |
| AdjustmentsForReconcileProfitLossBeforeTaxation  |  | deleted concept | Taxonomy simplification                   |
| AdjustmentsForReconcileProfitLossBeforeTaxationAbstract  |  | deleted concept | Taxonomy simplification                   |
| AdjustmentsForWhichCashEffectsAreInvestingOrFinancingCashFlows   |  | deleted concept | Taxonomy simplification                   |
| AdjustmentsForWhichCashEffectsAreInvestingOrFinancingCashFlowsAbstract                                     |  | deleted concept | Taxonomy simplification                   |
| AnnualAndInterimFinancialReports   |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| AnnualAndInterimFinancialReportsDimension  |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| AnnualFinancialReport  |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| AssetsForOtherSegments   |  | deleted concept | Default dimension for operating segments  |
| AssetsForReportableSegments  |  | deleted concept | Default dimension for operating segments  |
| BasisOfPricingIntersegmentTransfersAndAnyChangeTherein   |  | deleted concept | Out of date IFRSs                         |
| BusinessSegments   |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| BusinessSegmentsDimension  |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| ChangesInDefinedBenefitPlanAssetsAtFairValue   |  | deleted concept | General taxonomy improvements             |
| ChangesInDefinedBenefitPlanAssetsAtFairValueAbstract   |  | deleted concept | General taxonomy improvements             |
| ConstructionInProgressCarryingAmountOfAssetsRetiredFromActiveUse   |  | deleted concept | Taxonomy simplification                   |
| ConstructionInProgressGrossCarryingAmountFullyDepreciated  |  | deleted concept | Taxonomy simplification                   |
| CostToAcquirePropertyPlantEquipmentAndIntangibles  |  | deleted concept | Out of date IFRSs                         |
| DecreaseIncreaseThroughBenefitsPaidDefinedBenefitPlanAssetsAtFairValue                                     |  | deleted concept | General taxonomy improvements             |
| DecreaseIncreaseThroughSettlementsDefinedBenefitPlanAssetsAtFairValue                                      |  | deleted concept | General taxonomy improvements             |
| DefinedBenefitPlanAssetsAtFairValue  |  | deleted concept | General taxonomy improvements             |
| DepreciationAndAmortisationExpenseForOtherSegments   |  | deleted concept | Default dimension for operating segments  |
| DepreciationAndAmortisationExpenseForReportableSegments  |  | deleted concept | Default dimension for operating segments  |
| DescriptionOfAccountingPolicyForBorrowingCosts   |  | deleted concept | Out of date IFRSs                         |
| DisclosureOfSegmentReportingExplanatory  |  | deleted concept | Out of date IFRSs                         |
| DisposalsThroughBusinessDivestitureAbstract  |  | deleted concept | Taxonomy simplification                   |
| DisposalsThroughBusinessDivestitureLegalProceedingsProvision   |  | deleted concept | Taxonomy simplification                   |
| DisposalsThroughBusinessDivestitureMiscellaneousProvisions   |  | deleted concept | Taxonomy simplification                   |
| DisposalsThroughBusinessDivestitureOnerousContractsProvision   |  | deleted concept | Taxonomy simplification                   |
| DisposalsThroughBusinessDivestitureOtherProvisions   |  | deleted concept | Taxonomy simplification                   |
| DisposalsThroughBusinessDivestitureProvisionForDecommissioningRestorationAndRehabilitationCosts            |  | deleted concept | Taxonomy simplification                   |
| DisposalsThroughBusinessDivestitureRestructuringProvision  |  | deleted concept | Taxonomy simplification                   |
| DisposalsThroughBusinessDivestitureWarrantyProvision   |  | deleted concept | Taxonomy simplification                   |
| EliminationOfIntersegmentRevenues  |  | deleted concept | Default dimension for operating segments  |
| EntitiesInterestInProfitOrLossOfAssociatesAndJointVenturersAccountedForByEquityMethodForOtherSegments      |  | deleted concept | Default dimension for operating segments  |
| EntitiesInterestInProfitOrLossOfAssociatesAndJointVenturersAccountedForByEquityMethodForReportableSegments |  | deleted concept | Default dimension for operating segments  |
| ExplanationOfChangesInSegmentAccountingPolicies  |  | deleted concept | Out of date IFRSs                         |
| ExplanationOfCompositionOfEachGeographicalSegment  |  | deleted concept | Out of date IFRSs                         |

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| ExplanationOfReportingDateOfFinancialStatementsOfSubsidiaryWhenDifferentFromParent                                 |  | deleted concept | Out of date IFRSs                         |
| ExplanationOfRevenuesForAnyBusinessOrGeographicalSegment   |  | deleted concept | Out of date IFRSs                         |
| ExplanationOfTypesOfProductsAndServicesInEachBusinessSegment   |  | deleted concept | Out of date IFRSs                         |
| FinanceCosts   |  | deleted concept | Taxonomy simplification                   |
| GainsLossesOnFinancialAssetsOrFinancialLiabilitiesAtFairValueThroughProfitOrLoss                                   |  | deleted concept | Taxonomy simplification                   |
| GainsLossesOnFinancialAssetsOrFinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading         |  | deleted concept | Taxonomy simplification                   |
| GainsLossesOnFinancialAssetsOrFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition |  | deleted concept | Taxonomy simplification                   |
| IFRS   |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| IncomeTaxExpenseForOtherSegments   |  | deleted concept | Default dimension for operating segments  |
| IncomeTaxExpenseForReportableSegments  |  | deleted concept | Default dimension for operating segments  |
| IncreaseDecreaseThroughActuarialGainsLossesAbstract  |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughActuarialGainsLossesDefinedBenefitPlanAssetsAtFairValue                                     |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughBusinessCombinationsAbstract  |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughBusinessCombinationsDefinedBenefitPlanAssetsAtFairValue                                     |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughContributionsAbstract   |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughContributionsByEmployerAbstract   |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughContributionsByEmployerDefinedBenefitPlanAssetsAtFairValue                                  |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughContributionsByPlanParticipantsAbstract   |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughContributionsByPlanParticipantsDefinedBenefitPlanAssetsAtFairValue                          |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughExpectedReturnAbstract  |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughExpectedReturnDefinedBenefitPlanAssetsAtFairValue   |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughNetExchangeDifferencesDefinedBenefitPlanAssetsAtFairValue                                   |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatement  |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementAbstract  |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementEquityAttributableToOwnersOfParent                |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementIssuedCapital                                     |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementNoncontrollingInterests                           |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementOtherEquityInterest                               |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementOtherReserves                                     |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementRetainedEarnings                                  |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementSharePremium                                      |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughOtherRetrospectiveApplicationOrRestatementTreasuryShares                                    |  | deleted concept | Taxonomy simplification                   |
| IncreaseDecreaseThroughPastServiceCostNonvestedBenefitsAbstract  |  | deleted concept | General taxonomy improvements             |

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| IncreaseDecreaseThroughPastServiceCostNonvestedBenefitsDefinedBenefitObligationAtPresentValue                                  |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughPastServiceCostNonvestedBenefitsDefinedBenefitObligationFromWhollyOrPartlyFundedPlans                   |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughPastServiceCostNonvestedBenefitsDefinedBenefitObligationFromWhollyUnfundedPlans                         |  | deleted concept | General taxonomy improvements             |
| IncreaseDecreaseThroughPastServiceCostVestedBenefitsAbstract   |  | deleted concept | General taxonomy improvements             |
| InterestExpenseForOtherSegments  |  | deleted concept | Default dimension for operating segments  |
| InterestExpenseForReportableSegments   |  | deleted concept | Default dimension for operating segments  |
| InterestRevenueExpenseForOtherSegments   |  | deleted concept | Default dimension for operating segments  |
| InterestRevenueExpenseForReportableSegments  |  | deleted concept | Default dimension for operating segments  |
| InterimFinancialReport   |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| InvestmentAccountedForUsingEquityMethodForOtherSegments  |  | deleted concept | Default dimension for operating segments  |
| InvestmentAccountedForUsingEquityMethodForReportableSegments   |  | deleted concept | Default dimension for operating segments  |
| InvestmentInEquityMethodAssociatesOrJointVentures  |  | deleted concept | Out of date IFRSs                         |
| IssueDateOfFinancialReport   |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| IssueDateOfFinancialReportDimension  |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| LiabilitiesForOtherSegments  |  | deleted concept | Default dimension for operating segments  |
| LiabilitiesForReportableSegments   |  | deleted concept | Default dimension for operating segments  |
| MaterialReconcilingItemsForRevenues  |  | deleted concept | Default dimension for operating segments  |
| NoncashExpenseOtherThanDepreciationAndAmortisation   |  | deleted concept | Out of date IFRSs                         |
| OtherAssetsRecognisedForDefinedBenefitPlans  |  | deleted concept | General taxonomy improvements             |
| OtherComprehensiveIncomeBeforeTaxShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod      |  | deleted concept | Taxonomy simplification                   |
| OtherLiabilitiesRecognisedForDefinedBenefitPlans   |  | deleted concept | General taxonomy improvements             |
| OtherMaterialItemsOfIncomeExpenseForOtherSegments  |  | deleted concept | Default dimension for operating segments  |
| OtherMaterialItemsOfIncomeExpenseForReportableSegments   |  | deleted concept | Default dimension for operating segments  |
| OtherMaterialNoncashItemsForOtherSegments  |  | deleted concept | Default dimension for operating segments  |
| OtherMaterialNoncashItemsForReportableSegments   |  | deleted concept | Default dimension for operating segments  |
| OtherRetrospectiveApplicationOrRetrospectiveRestatement  |  | deleted concept | Interoperable Taxonomy Architecture (ITA) |
| PrimarySegmentInformationAbstract  |  | deleted concept | Out of date IFRSs                         |
| ProfitLossBeforeTaxForOtherSegments  |  | deleted concept | Default dimension for operating segments  |
| ProfitLossBeforeTaxForReportableSegments   |  | deleted concept | Default dimension for operating segments  |
| ReconciliationByCategoriesAbstract   |  | deleted concept | General taxonomy improvements             |
| ReconciliationByClassesAbstract  |  | deleted concept | General taxonomy improvements             |
| ReconciliationOfReportableAdditionsToNoncurrentAssetsAbstract  |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableAssetsAbstract   |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableInvestmentAccountedForUsingEquityMethodAbstract  |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableLiabilitiesAbstract  |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableSegmentDepreciationAndAmortisationExpenseAbstract  |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableSegmentEntitiesInterestInProfitOrLossOfAssociatesAndJointVenturersAccountedForByEquityMethodAbstract |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableSegmentIncomeTaxExpenseAbstract  |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableSegmentInterestExpenseAbstract   |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableSegmentNetInterestRevenueExpenseAbstract   |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableSegmentOtherMaterialItemsOfIncomeExpenseAbstract   |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableSegmentOtherMaterialNoncashItemsAbstract   |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableSegmentProfitLossBeforeTaxAbstract   |  | deleted concept | Default dimension for operating segments  |
| ReconciliationOfReportableSegmentRevenueFromInterestAbstract   |  | deleted concept | Default dimension for operating segments  |

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| ReconciliationOfReportableSegmentRevenuesAbstract   |   | deleted concept | Default dimension for operating segments |
| ReconciliationsOfReportableSegmentRevenuesProfitOrLossAssetsAndLiabilitiesAbstract                      |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForAdditionsToNoncurrentAssets  |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForAssets   |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForDepreciationAndAmortisationExpense   |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForEntitysInterestInProfitOrLossOfAssociatesAndJointVenturersAccountedForByEquityMethod |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForIncomeTaxExpense   |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForInterestExpense  |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForInvestmentAccountedForUsingEquityMethod  |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForLiabilities  |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForNetInterestRevenueExpense  |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForOtherMaterialItemsOfIncomeExpense  |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForOtherMaterialNoncashItems  |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForProfitLossBeforeTax  |   | deleted concept | Default dimension for operating segments |
| ReconcilingItemsForRevenuesFromInterest   |   | deleted concept | Default dimension for operating segments |
| RevenuesForOtherSegments  |   | deleted concept | Default dimension for operating segments |
| RevenuesForReportableSegments   |   | deleted concept | Default dimension for operating segments |
| RevenuesFromInterestForOtherSegments  |   | deleted concept | Default dimension for operating segments |
| RevenuesFromInterestForReportableSegments   |   | deleted concept | Default dimension for operating segments |
| SecondarySegmentInformationAbstract   |   | deleted concept | Out of date IFRSs                        |
| SegmentResult   |   | deleted concept | Out of date IFRSs                        |
| SegmentResultFromContinuingOperations   |   | deleted concept | Out of date IFRSs                        |
| SegmentResultFromDiscontinuedOperations   |   | deleted concept | Out of date IFRSs                        |
| SeparateIncomeStatementByFunctionAbstract   |   | deleted concept | Taxonomy simplification                  |
| ShareOfProfitOrLossInEquityMethodAssociatesOrJointVentures  |   | deleted concept | Out of date IFRSs                        |
| StatementOfCashFlowsDirectMethodAbstract  |   | deleted concept | Taxonomy simplification                  |
| StatementOfComprehensiveIncomeNetOfTaxAbstract  |   | deleted concept | Taxonomy simplification                  |
| StatementOfFinancialPositionCurrentnoncurrentClassificationAbstract                                     |   | deleted concept | Taxonomy simplification                  |
| AcquisitionsThroughBusinessCombinationsMiscellaneousProvisions  | AcquisitionsThroughBusinessCombinationsMiscellaneousOtherProvisions                           | renamed concept | Wording improvements                     |
| AdditionalProvisionsMiscellaneousProvisions   | AdditionalProvisionsMiscellaneousOtherProvisions  | renamed concept | Wording improvements                     |
| AdjustmentsForAmountsTransferredToInitialCarryingAmountOfHedgedItems                                    | AdjustmentsForAmountsTransferredToInitialCarryingAmountOfHedgedItems                          | renamed concept | Wording improvements                     |
| AggregateAmountOfAdvancesReceivedForContractsInProgress   | AdvancesReceivedForContractsInProgress  | renamed concept | Wording improvements                     |
| AggregateAmountOfCostsIncurredAndRecognisedProfitsLessRecognisedLosses                                  | CostsIncurredAndRecognisedProfitsLessRecognisedLosses   | renamed concept | Wording improvements                     |
| AggregateAmountOfResearchAndDevelopmentExpendituresRecognisedAsExpenseDuringPeriod                      | ResearchAndDevelopmentExpendituresRecognisedAsExpenseDuringPeriod                             | renamed concept | Wording improvements                     |
| AggregateCurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquity                          | CurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquity                         | renamed concept | Wording improvements                     |
| AggregateCurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquityAbstract                  | CurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquityAbstract                 | renamed concept | Wording improvements                     |
| AggregateCurrentTaxRelatingToItemsChargedOrCreditedDirectlyToEquity                                     | CurrentTaxRelatingToItemsChargedOrCreditedDirectlyToEquity                                    | renamed concept | Wording improvements                     |
| AssetRecognisedForExpectedReimbursementMiscellaneousProvisions  | AssetRecognisedForExpectedReimbursementMiscellaneousOtherProvisions                           | renamed concept | Wording improvements                     |
| CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities                | CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities      | renamed concept | Wording improvements                     |
| CashFlowsFromObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities             | CashFlowsUsedInObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities | renamed concept | Wording improvements                     |
| ChangeInAmountRecognisedForPreacquisitionDeferredTaxAssets  | ChangeInAmountRecognisedForPreacquisitionDeferredTaxAsset                                     | renamed concept | Wording improvements                     |
| ChangesInMiscellaneousProvisions  | ChangesInMiscellaneousOtherProvisions   | renamed concept | Wording improvements                     |

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| ChangesInMiscellaneousProvisionsAbstract  | ChangesInMiscellaneousOtherProvisionsAbstract  | renamed concept | Wording improvements                  |
| Consolidated  | ConsolidatedAbstract   | renamed concept | Merge of core and dimensional schemas |
| ConsolidatedAndSeparateFinancialStatements  | ConsolidatedAndSeparateFinancialStatementsAbstract   | renamed concept | Merge of core and dimensional schemas |
| ContinuingAndDiscontinuedOperations   | AggregateContinuingAndDiscontinuedOperationsAbstract   | renamed concept | Merge of core and dimensional schemas |
| ContinuingOperations  | ContinuingOperationsAbstract   | renamed concept | Merge of core and dimensional schemas |
| CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSale   | CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners   | renamed concept | Wording improvements                  |
| DecreaseIncreaseThroughBenefitsPaidAbstract   | DecreaseThroughBenefitsPaidAbstract  | renamed concept | Wording improvements                  |
| DecreaseIncreaseThroughBenefitsPaidDefinedBenefitObligationAtPresentValue   | DecreaseThroughBenefitsPaidDefinedBenefitObligationAtPresentValue  | renamed concept | Wording improvements                  |
| DecreaseIncreaseThroughBenefitsPaidDefinedBenefitObligationFromWhollyOrPartlyFundedPlans  | DecreaseThroughBenefitsPaidDefinedBenefitObligationFromWhollyOrPartlyFundedPlans   | renamed concept | Wording improvements                  |
| DecreaseIncreaseThroughBenefitsPaidDefinedBenefitObligationFromWhollyUnfundedPlans  | DecreaseThroughBenefitsPaidDefinedBenefitObligationFromWhollyUnfundedPlans   | renamed concept | Wording improvements                  |
| DecreaseIncreaseThroughBenefitsPaidPlanAssetsAtFairValue  | DecreaseThroughBenefitsPaidPlanAssetsAtFairValue   | renamed concept | Wording improvements                  |
| DecreaseIncreaseThroughBenefitsPaidReimbursementRightsAtFairValue   | DecreaseThroughBenefitsPaidReimbursementRightsAtFairValue  | renamed concept | Wording improvements                  |
| DefinedBenefitLiabilityAsset  | LiabilityAssetOfDefinedBenefitPlans  | renamed concept | Wording improvements                  |
| DefinedBenefitPlanAssetsAtFairValueAbstract   | PlanAssetsAndReimbursementRightsAtFairValueAbstract  | renamed concept | Wording improvements                  |
| DescriptionOfDebtToEquity   | DescriptionOfConversionOfDebtToEquity  | renamed concept | Wording improvements                  |
| DescriptionOfEventOrChangeInCircumstancesCausedRecognitionOfDeferredTaxBenefitsAcquiredInBusinessCombination                            | DescriptionOfEventOrChangeInCircumstancesThatCausedRecognitionOfDeferredTaxBenefitsAcquiredInBusinessCombinationAfterAcquisitionDate   | renamed concept | Wording improvements                  |
| DescriptionOfExpectedTimingOfOutflowsMiscellaneousProvisions  | DescriptionOfExpectedTimingOfOutflowsMiscellaneousOtherProvisions  | renamed concept | Wording improvements                  |
| DescriptionOfMultiemployerPlans   | DescriptionOfFactThatMultiemployerPlanIsDefinedBenefitPlan   | renamed concept | Wording improvements                  |
| DescriptionOfNatureOfObligationMiscellaneousProvisions  | DescriptionOfNatureOfObligationMiscellaneousOtherProvisions  | renamed concept | Wording improvements                  |
| DisclosureOfGoodwillExplanatory   | DisclosureOfGoodwillExplanatory  | renamed concept | Wording improvements                  |
| DisclosureOfMiscellaneousProvisionsExplanatory  | DisclosureOfMiscellaneousOtherProvisionsExplanatory  | renamed concept | Wording improvements                  |
| DisclosureOfRecognitionOfDeferredTaxAssetsDependentOnFutureTaxableProfitsAndEntityHasSufferedALossInCurrentOrPrecedingPeriodExplanatory | DisclosureOfEvidenceSupportingRecognitionOfDeferredTaxAssetsDependentOnFutureTaxableProfitsAndEntityHasSufferedALossInCurrentOrPrecedingPeriodExplanatory                    | renamed concept | Wording improvements                  |
| DisclosureOfReconciliationAndComponentsOfCashAndCashEquivalentsExplanatory  | DescriptionOfAccountingPolicyToDetermineComponentsOfCashAndCashEquivalentsExplanatory  | renamed concept | Wording improvements                  |
| DisclosureOfRevaluationMethodsAndAssumptionExplanatory  | DisclosureOfRevaluationMethodsAndAssumptionsExplanatory  | renamed concept | Wording improvements                  |
| DisclosureOfTemporaryDifferencesAssociatedWithInvestmentsInSubsidiariesBranchesAndAssociatesAndInterestsInJointVenturesExplanatory      | DisclosureOfTemporaryDifferencesAssociatedWithInvestmentsInSubsidiariesBranchesAndAssociatesAndInterestsInJointVenturesForWhichNoDeferredTaxLiabilityIsRecognisedExplanatory | renamed concept | Wording improvements                  |
| DiscontinuedOperations  | DiscontinuedOperationsAbstract   | renamed concept | Merge of core and dimensional schemas |
| DisposalGroupsClassifiedAsHeldForSale   | DisposalGroupsClassifiedAsHeldForSaleAbstract  | renamed concept | Merge of core and dimensional schemas |
| EffectOfTransitionToIFRSs   | EffectOfTransitionToIFRSsAbstract  | renamed concept | Merge of core and dimensional schemas |
| ExpectedReimbursementMiscellaneousProvisions  | ExpectedReimbursementMiscellaneousOtherProvisions  | renamed concept | Wording improvements                  |
| ExplanationOfChangeInAmountRecognisedForPreacquisitionDeferredTaxAssets   | ExplanationOfChangeInAmountRecognisedForPreacquisitionDeferredTaxAsset   | renamed concept | Wording improvements                  |
| ExplanationOfExpectedFutureMinimumSubleasePaymentsReceivableUnderNoncancellableSubleasesClassifiedAsOperatingLease                      | ExpectedFutureMinimumSubleasePaymentsReceivableUnderNoncancellableSubleasesClassifiedAsOperatingLease  | renamed concept | Wording improvements                  |
| ExplanationOfExpectedFutureMinimumSubleasePaymentsReceivableUnderNoncancellableSubleasesClassifiedFinanceLease                          | ExpectedFutureMinimumSubleasePaymentsReceivableUnderNoncancellableSubleasesClassifiedFinanceLease  | renamed concept | Wording improvements                  |
| ExplanationOfPowerToAmendAfterIssueOfFinancialStatement   | ExplanationOfFactThatEntitysOwnersOrOthersHavePowerToAmendFinancialStatementsAfterIssue  | renamed concept | Wording improvements                  |
| ExplanationOfRevaluationMethodsAndAssumptionConstructionInProgress  | ExplanationOfRevaluationMethodsAndAssumptionsConstructionInProgress  | renamed concept | Wording improvements                  |
| ExplanationOfRevaluationMethodsAndAssumptionFixturesAndFittings   | ExplanationOfRevaluationMethodsAndAssumptionsFixturesAndFittings   | renamed concept | Wording improvements                  |
| ExplanationOfRevaluationMethodsAndAssumptionIntangibleExplorationAndEvaluationAssets  | ExplanationOfRevaluationMethodsAndAssumptionsIntangibleExplorationAndEvaluationAssets  | renamed concept | Wording improvements                  |

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| ExplanationOfRevaluationMethodsAndAssumptionLandAndBuildings   | ExplanationOfRevaluationMethodsAndAssumptionsLandAndBuildings  | renamed concept | Wording improvements                  |
| ExplanationOfRevaluationMethodsAndAssumptionMachinery  | ExplanationOfRevaluationMethodsAndAssumptionsMachinery   | renamed concept | Wording improvements                  |
| ExplanationOfRevaluationMethodsAndAssumptionOfficeEquipment  | ExplanationOfRevaluationMethodsAndAssumptionsOfficeEquipment   | renamed concept | Wording improvements                  |
| ExplanationOfRevaluationMethodsAndAssumptionOtherPropertyPlantAndEquipment   | ExplanationOfRevaluationMethodsAndAssumptionsOtherPropertyPlantAndEquipment  | renamed concept | Wording improvements                  |
| ExplanationOfRevaluationMethodsAndAssumptionPropertyPlantAndEquipment  | ExplanationOfRevaluationMethodsAndAssumptionsPropertyPlantAndEquipment   | renamed concept | Wording improvements                  |
| ExplanationOfRevaluationMethodsAndAssumptionTangibleExplorationAndEvaluationAssets   | ExplanationOfRevaluationMethodsAndAssumptionsTangibleExplorationAndEvaluationAssets  | renamed concept | Wording improvements                  |
| ExplanationOfRevaluationMethodsAndAssumptionVehicles   | ExplanationOfRevaluationMethodsAndAssumptionsVehicles  | renamed concept | Wording improvements                  |
| FinancialEffectOfChangesInAccountingPolicy   | FinancialEffectOfChangesInAccountingPolicyAbstract   | renamed concept | Merge of core and dimensional schemas |
| FinancialEffectOfCorrectionsOfAccountingErrors   | FinancialEffectOfCorrectionsOfAccountingErrorsAbstract   | renamed concept | Merge of core and dimensional schemas |
| GainsLossesOnAvailableforsale  | GainsLossesOnAvailableforsaleFinancialAssets   | renamed concept | Wording improvements                  |
| GeographicalAreas  | GeographicalAreasAbstract  | renamed concept | Merge of core and dimensional schemas |
| GrossAmountDueFromCustomersForContractWorkAsLiability  | GrossAmountDueToCustomersForContractWorkAsLiability  | renamed concept | Wording improvements                  |
| GrossInvestmentFromFinanceLease  | GrossInvestmentInFinanceLease  | renamed concept | Wording improvements                  |
| GrossInvestmentFromFinanceLeaseAbstract  | GrossInvestmentInFinanceLeaseAbstract  | renamed concept | Wording improvements                  |
| GrossInvestmentFromFinanceLeaseEndOfPeriodLaterThanFiveYears   | GrossInvestmentInFinanceLeaseEndOfPeriodLaterThanFiveYears   | renamed concept | Wording improvements                  |
| GrossInvestmentFromFinanceLeaseEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears   | GrossInvestmentInFinanceLeaseEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears   | renamed concept | Wording improvements                  |
| GrossInvestmentFromFinanceLeaseEndOfPeriodNotLaterThanOneYear  | GrossInvestmentInFinanceLeaseEndOfPeriodNotLaterThanOneYear  | renamed concept | Wording improvements                  |
| IFRSs  | IFRSsAbstract  | renamed concept | Merge of core and dimensional schemas |
| ImpairmentLossAndReversalAbstract  | ImpairmentLossAndReversalOfImpairmentLossAbstract  | renamed concept | Wording improvements                  |
| ImpairmentLossReversalFinancialAssets  | ImpairmentLossOnFinancialAssets  | renamed concept | Wording improvements                  |
| ImpairmentLossReversalRecognisedInProfitOrLoss   | ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss   | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncome   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncome   | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeAbstract   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeAbstract   | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeBrandNames   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeBrandNames   | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeComputerSoftware   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftware   | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeComputerSoftwareInternallyGenerated  | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftwareInternallyGenerated  | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeComputerSoftwareNotInternallyGenerated   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeComputerSoftwareNotInternallyGenerated   | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeConstructionInProgress   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeConstructionInProgress   | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights                       | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights                       | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated    | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated    | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeExplorationAndEvaluationAssets   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeExplorationAndEvaluationAssets   | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeFinancialAssets  | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeFinancialAssets  | renamed concept | Wording improvements                  |

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| ImpairmentReversalRecognisedInOtherComprehensiveIncomeFixturesAndFittings   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeFixturesAndFittings   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill                               | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill                               | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleAssetsUnderDevelopment                                | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsUnderDevelopment                                | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssets                        | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssets                        | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsInternallyGenerated     | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsInternallyGenerated     | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated  | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeLandAndBuildings  | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLandAndBuildings  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeLicencesAndFranchises   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchises   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesInternallyGenerated                        | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesInternallyGenerated                        | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesNotInternallyGenerated                     | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeLicencesAndFranchisesNotInternallyGenerated                     | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeMachinery   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeMachinery   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeMastheadsAndPublishingTitles                                    | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeMastheadsAndPublishingTitles                                    | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeOfficeEquipment   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOfficeEquipment   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherImpairedAssets   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherImpairedAssets   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherIntangibleAssets   | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssets   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsInternallyGenerated                        | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsInternallyGenerated                        | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsNotInternallyGenerated                     | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherIntangibleAssetsNotInternallyGenerated                     | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeOtherPropertyPlantAndEquipment                                  | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeOtherPropertyPlantAndEquipment                                  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment                                       | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment                                       | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypes                       | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypes                       | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated    | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated    | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeTangibleExplorationAndEvaluationAssets                          | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeTangibleExplorationAndEvaluationAssets                          | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInOtherComprehensiveIncomeVehicles  | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeVehicles  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLoss  | ReversalOfImpairmentLossRecognisedInProfitOrLoss  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossAbstract  | ReversalOfImpairmentLossRecognisedInProfitOrLossAbstract  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossBiologicalAssets  | ReversalOfImpairmentLossRecognisedInProfitOrLossBiologicalAssets  | renamed concept | Wording improvements |

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| ImpairmentReversalRecognisedInProfitOrLossBiologicalAssetsAtCost   | ReversalOfImpairmentLossRecognisedInProfitOrLossBiologicalAssetsAtCost   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossBrandNames   | ReversalOfImpairmentLossRecognisedInProfitOrLossBrandNames   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossComputerSoftware   | ReversalOfImpairmentLossRecognisedInProfitOrLossComputerSoftware   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossComputerSoftwareInternallyGenerated  | ReversalOfImpairmentLossRecognisedInProfitOrLossComputerSoftwareInternallyGenerated  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossComputerSoftwareNotInternallyGenerated   | ReversalOfImpairmentLossRecognisedInProfitOrLossComputerSoftwareNotInternallyGenerated   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossConstructionInProgress   | ReversalOfImpairmentLossRecognisedInProfitOrLossConstructionInProgress   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights                       | ReversalOfImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights                       | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated    | ReversalOfImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsInternallyGenerated    | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated | ReversalOfImpairmentLossRecognisedInProfitOrLossCopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsNotInternallyGenerated | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossExplorationAndEvaluationAssets   | ReversalOfImpairmentLossRecognisedInProfitOrLossExplorationAndEvaluationAssets   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossFinancialAssets  | ReversalOfImpairmentLossRecognisedInProfitOrLossFinancialAssets  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossFixturesAndFittings  | ReversalOfImpairmentLossRecognisedInProfitOrLossFixturesAndFittings  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill  | ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossIntangibleAssetsUnderDevelopment   | ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleAssetsUnderDevelopment   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssets   | ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssets   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsInternallyGenerated                                      | ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsInternallyGenerated                                      | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated                                   | ReversalOfImpairmentLossRecognisedInProfitOrLossIntangibleExplorationAndEvaluationAssetsNotInternallyGenerated                                   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossInvestmentPropertyAtCostWithinFairValueModel   | ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPropertyAtCostWithinFairValueModel   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossInvestmentPropertyCostModel  | ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPropertyCostModel  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossInvestmentPropertyFairValueModel   | ReversalOfImpairmentLossRecognisedInProfitOrLossInvestmentPropertyFairValueModel   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossLandAndBuildings   | ReversalOfImpairmentLossRecognisedInProfitOrLossLandAndBuildings   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossLicencesAndFranchises  | ReversalOfImpairmentLossRecognisedInProfitOrLossLicencesAndFranchises  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossLicencesAndFranchisesInternallyGenerated   | ReversalOfImpairmentLossRecognisedInProfitOrLossLicencesAndFranchisesInternallyGenerated   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossLicencesAndFranchisesNotInternallyGenerated  | ReversalOfImpairmentLossRecognisedInProfitOrLossLicencesAndFranchisesNotInternallyGenerated  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossMachinery  | ReversalOfImpairmentLossRecognisedInProfitOrLossMachinery  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossMastheadsAndPublishingTitles   | ReversalOfImpairmentLossRecognisedInProfitOrLossMastheadsAndPublishingTitles   | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossOfficeEquipment  | ReversalOfImpairmentLossRecognisedInProfitOrLossOfficeEquipment  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossOtherImpairedAssets  | ReversalOfImpairmentLossRecognisedInProfitOrLossOtherImpairedAssets  | renamed concept | Wording improvements |
| ImpairmentReversalRecognisedInProfitOrLossOtherIntangibleAssets  | ReversalOfImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssets  | renamed concept | Wording improvements |

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| ImpairmentReversalRecognisedInProfitOrLossOtherIntangibleAssetsInternallyGenerated                        | ReversalOfImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssetsInternallyGenerated                        | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInProfitOrLossOtherIntangibleAssetsNotInternallyGenerated                     | ReversalOfImpairmentLossRecognisedInProfitOrLossOtherIntangibleAssetsNotInternallyGenerated                     | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInProfitOrLossOtherPropertyPlantAndEquipment                                  | ReversalOfImpairmentLossRecognisedInProfitOrLossOtherPropertyPlantAndEquipment                                  | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInProfitOrLossPropertyPlantAndEquipment                                       | ReversalOfImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipment                                       | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypes                       | ReversalOfImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypes                       | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated    | ReversalOfImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesInternallyGenerated    | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated | ReversalOfImpairmentLossRecognisedInProfitOrLossRecipesFormulaeModelsDesignsAndPrototypesNotInternallyGenerated | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInProfitOrLossTangibleExplorationAndEvaluationAssets                          | ReversalOfImpairmentLossRecognisedInProfitOrLossTangibleExplorationAndEvaluationAssets                          | renamed concept | Wording improvements                  |
| ImpairmentReversalRecognisedInProfitOrLossVehicles  | ReversalOfImpairmentLossRecognisedInProfitOrLossVehicles  | renamed concept | Wording improvements                  |
| IncreaseDecreaseInExistingProvisionsMiscellaneousProvisions   | IncreaseDecreaseInExistingProvisionsMiscellaneousOtherProvisions  | renamed concept | Wording improvements                  |
| IncreaseDecreaseThroughChangeInDiscountRateMiscellaneousProvisions  | IncreaseDecreaseThroughChangeInDiscountRateMiscellaneousOtherProvisions   | renamed concept | Wording improvements                  |
| IncreaseDecreaseThroughNetExchangeDifferencesMiscellaneousProvisions                                      | IncreaseDecreaseThroughNetExchangeDifferencesMiscellaneousOtherProvisions                                       | renamed concept | Wording improvements                  |
| IncreaseDecreaseThroughPastServiceCostVestedBenefitsDefinedBenefitObligationAtPresentValue                | IncreaseDecreaseThroughPastServiceCostDefinedBenefitObligationAtPresentValue                                    | renamed concept | Wording improvements                  |
| IncreaseDecreaseThroughPastServiceCostVestedBenefitsDefinedBenefitObligationFromWhollyOrPartlyFundedPlans | IncreaseDecreaseThroughPastServiceCostDefinedBenefitObligationFromWhollyOrPartlyFundedPlans                     | renamed concept | Wording improvements                  |
| IncreaseDecreaseThroughPastServiceCostVestedBenefitsDefinedBenefitObligationFromWhollyUnfundedPlans       | IncreaseDecreaseThroughPastServiceCostDefinedBenefitObligationFromWhollyUnfundedPlans                           | renamed concept | Wording improvements                  |
| IncreaseDecreaseThroughRevaluationAndImpairmentLossAndReversalAbstract                                    | IncreaseDecreaseThroughRevaluationAndImpairmentLossAndReversalOfImpairmentLossAbstract                          | renamed concept | Wording improvements                  |
| IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentMiscellaneousProvisions                                  | IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentMiscellaneousOtherProvisions                                   | renamed concept | Wording improvements                  |
| IncreaseDecreaseThroughTransfersAndOtherChangesMiscellaneousProvisions                                    | IncreaseDecreaseThroughTransfersAndOtherChangesMiscellaneousOtherProvisions                                     | renamed concept | Wording improvements                  |
| IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsMiscellaneousProvisions                                | IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsMiscellaneousOtherProvisions                                 | renamed concept | Wording improvements                  |
| InterestExpenseForFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss                  | InterestExpenseForFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss   | renamed concept | Wording improvements                  |
| InterestIncomeForFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss                   | InterestIncomeForFinancialAssetsNotAtFairValueThroughProfitOrLoss   | renamed concept | Wording improvements                  |
| LongtermMiscellaneousProvisions   | LongtermMiscellaneousOtherProvisions  | renamed concept | Wording improvements                  |
| MajorCustomers  | MajorCustomersAbstract  | renamed concept | Merge of core and dimensional schemas |
| MaturityAnalysisForFinancialLiabilities   | MaturityAnalysisForNonderivativeFinancialLiabilities  | renamed concept | Wording improvements                  |
| MiscellaneousProvisions   | MiscellaneousOtherProvisions  | renamed concept | Wording improvements                  |
| MiscellaneousProvisionsAbstract   | MiscellaneousOtherProvisionsAbstract  | renamed concept | Wording improvements                  |
| NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSale   | NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners                          | renamed concept | Wording improvements                  |
| OriginallyStated  | OriginallyStatedAbstract  | renamed concept | Merge of core and dimensional schemas |
| OtherComprehensiveIncomeBeforeTaxAbstract   | ComponentsOfOtherComprehensiveIncomeBeforeTaxAbstract   | renamed concept | Wording improvements                  |
| OtherComprehensiveIncomeNetOfTax  | OtherComprehensiveIncome  | renamed concept | Wording improvements                  |
| OtherComprehensiveIncomeNetOfTaxAbstract  | OtherComprehensiveIncomeAbstract  | renamed concept | Wording improvements                  |

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| OtherComprehensiveIncomeNetOfTaxShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod | ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod | renamed concept | Wording improvements                  |
| OtherEffectsRecognisedInProfitOrLossDefinedBenefitPlan   | EffectsOfLimitInIAS19Paragraph58b  | renamed concept | Wording improvements                  |
| PreviousGAAP   | PreviousGAAPAbstract   | renamed concept | Merge of core and dimensional schemas |
| ProductsAndServices  | ProductsAndServicesAbstract  | renamed concept | Merge of core and dimensional schemas |
| ProvisionUsedMiscellaneousProvisions   | ProvisionUsedMiscellaneousOtherProvisions  | renamed concept | Wording improvements                  |
| ReconciliationOfDefinedBenefitLiabilityAssetAbstract   | ReconciliationOfLiabilityAssetOfDefinedBenefitPlansAbstract                              | renamed concept | Wording improvements                  |
| ReportableSegments   | ReportableSegmentsAbstract   | renamed concept | Merge of core and dimensional schemas |
| RestatedAmounts  | RestatedAmountsAbstract  | renamed concept | Merge of core and dimensional schemas |
| RetrospectiveApplicationAndRetrospectiveRestatement  | RetrospectiveApplicationAndRetrospectiveRestatementAbstract                              | renamed concept | Merge of core and dimensional schemas |
| Separate   | SeparateAbstract   | renamed concept | Merge of core and dimensional schemas |
| SeparateIncomeStatementByNatureAbstract  | IncomeStatementAbstract  | renamed concept | Wording improvements                  |
| ShorttermMiscellaneousProvisions   | ShorttermMiscellaneousOtherProvisions  | renamed concept | Wording improvements                  |
| StatementOfCashFlowsIndirectMethodAbstract   | StatementOfCashFlowsAbstract   | renamed concept | Wording improvements                  |
| StatementOfFinancialPositionOrderOfLiquidityAbstract   | StatementOfFinancialPositionAbstract   | renamed concept | Wording improvements                  |
| TaxExpenseRelatingToGainsLossesOnDiscontinuance  | TaxExpenseRelatingToGainLossOnDiscontinuance   | renamed concept | Wording improvements                  |
| TransitionFromPreviousGAAPTofRSs   | TransitionFromPreviousGAAPTofRSsAbstract   | renamed concept | Merge of core and dimensional schemas |
| UnearnedFutureFinanceIncomeOnFinanceLease  | UnearnedFinanceIncomeOnFinanceLease  | renamed concept | Wording improvements                  |
| UnearnedFutureFinanceIncomeOnFinanceLeaseAbstract  | UnearnedFinanceIncomeOnFinanceLeaseAbstract  | renamed concept | Wording improvements                  |
| UnearnedFutureFinanceIncomeOnFinanceLeaseEndOfPeriodLaterThanFiveYears   | UnearnedFinanceIncomeOnFinanceLeaseEndOfPeriodLaterThanFiveYears                         | renamed concept | Wording improvements                  |
| UnearnedFutureFinanceIncomeOnFinanceLeaseEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears                             | UnearnedFinanceIncomeOnFinanceLeaseEndOfPeriodLaterThanOneYearAndNotLaterThanFiveYears   | renamed concept | Wording improvements                  |
| UnearnedFutureFinanceIncomeOnFinanceLeaseEndOfPeriodNotLaterThanOneYear  | UnearnedFinanceIncomeOnFinanceLeaseEndOfPeriodNotLaterThanOneYear                        | renamed concept | Wording improvements                  |
| UnusedProvisionReversedMiscellaneousProvisions   | UnusedProvisionReversedMiscellaneousOtherProvisions                                      | renamed concept | Wording improvements                  |
| WageAndSalaries  | WagesAndSalaries   | renamed concept | Wording improvements                  |
| WorkPerformedByEntityAndCapitalised  | OtherWorkPerformedByEntityAndCapitalised   | renamed concept | Wording improvements                  |