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**III WG ON IFRS IMPACT AND
CBSO DATABASES**

Document n° 4

Annex 1

Impact of IFRS issued in 2009 on ECCBSO formats

European Committee of Central Balance Sheet Data Offices (ECCBSO)

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I. INTRODUCTION

One of the targets of the III Working Group on IFRS impact and CBSO databases (III WG hereinafter) is the definition of a common format based on IFRS. The extended and reduced versions of this format are revised annually, in order to consider feedback received from III WG members as well as new developments on IFRS during the year. Hence, the formats approved in Dresden in October 2009 were revised in December 2009 and presented to the III WG in January 2010 for approval.

The aim of this document is to analyse the impact in the extended and reduced formats derived from those changes occurred in IFRS during 2009, as a mean to identify in advance the possible losses of information and/or new items. With that purpose, next chapter discusses changes in the format as a consequence of the feedback received during the year; while the third is focused on impacts in both the extended and the reduced format from the issue of IFRS, IFRIC and amendments to them. Finally, the fourth chapter contains the main conclusions brought in this work. The document is accompanied by two appendixes, the first of them listing standards, interpretations and amendments issued by IASB in 2009, whereas the second appendix enumerates all the line items of the formats affected by the 2010 revision.

II. CHANGES IN ECCBSO FORMATS DUE TO IMPROVEMENTS AND FEEDBACK RECEIVED

From June 2009 and due to the work carried out by the III WG with real cases, some improvement actions on the formats were detected. Unless otherwise specified, changes refer to both the reduced and the extended format. Following the order of the extended format, they could be listed as follows:

General characteristics:

1. A new item has been added to the extended and the reduced format allowing the introduction of the EGR (EuroGroups Register) code of the reporting entity.
2. The information on the parent entity and the ultimate parent entity, in both formats, has been extended by adding three identification codes of these entities: national, ERICA 1 and EGR.

Income statement:

3. The name of the line item “6. Gain (loss) on derecognition of non-financial assets, total” has been modified in order to make it explicit that it only refers to non-financial assets.
4. The item “9.5 Gain (loss) on redemption and extinguishment of debt” of the extended format has been amended in order to report losses by default: “9.5 (-) Loss (gain) on redemption and extinguishment of debt”.
5. Impairment losses from inventories (formerly “Write down of inventories to net realisable value”) have been allocated from depreciation and amortization, to the heading of impairment losses and reversals, in both the extended and the reduced format.

Statement of comprehensive income

6. The amounts were previously reported in this statement before tax, as allowed by IAS 1.91. However, the III WG has decided to change this approach and to require all the amounts net of tax, since it seems more in line with practices by preparers.

Balance sheet

7. "Share premium" has been allowed to disclose negative values in the reduced format.
8. The items on hedging assets and liabilities have been removed from both formats and new lines have been created for derivatives within other financial assets and remaining liabilities, respectively.

Statement of cash flows:

9. In order to fully assess the option in IAS 7 allowing allocation of dividends and interests within operating, investing and financing activities, the reduced format has been amended in order to disclose all the possibilities allowed by IFRS.

Notes:

10. In the reduced format, the lines on depreciation and amortization have been allowed to disclose negative values.
11. Two line items have been added to the intangible assets note of the extended format, containing information on intangible assets acquired by way of government grants and initially recognised at fair value.

As in previous years, the content of some other items in the reduced format has changed from the previous year (for example, since the breakdown where they are included is modified). However, although it will introduce a break in the time series and significant comparability issues may arise, the CBSO codes of these items have not been changed (as in previous years) in order to ease the process of creation of the ERICA databases. These items are the following:

Line item	Statement	CBSO code	
		Theoretical	Actual
Remaining cash flows from (used in) investing activities	Statement of cash flows	828	829
Other financial assets, non-current	Assets	36_37	36
Other financial assets, current	Assets	43_44	43
Remaining liabilities, non-current	Liabilities & equity	65_66_69	65_69
Remaining liabilities, current	Liabilities & equity	790_761	790

III. CHANGES IN ECCBSO FORMATS DUE TO IFRS ISSUED IN 2009

III.1. IMPACTS ON THE EXTENDED FORMAT

Leaving aside improvements derived from the feedback received from the III WG members who worked with real cases, the issue of new IFRS and Interpretations obliged the III WG to add, amend and remove elements from its formats. Those changes affecting the extended format are summarized in the following paragraphs.

Income statement:

1. As a consequence of the issue of IFRS 9, gains and losses from reclassifications of financial assets, and gains and losses from derecognition of financial assets at amortised cost must be separately disclosed in income statement. Therefore, two lines have been added to both income statements.
2. According to IFRIC 19, a new line has been added within “Finance costs” in order to disclose gains and losses from financial liabilities extinguished with equity instruments.

Balance sheet:

3. References to IAS 39.46 have been removed, since this paragraph has been deleted as a consequence of the issue of IFRS 9.

Notes:

4. A new note with movements in each class of financial instruments has been created, according to the amendments to IFRS 7 derived from the issue of IFRS 9. Consequently, the former note on movements of financial assets as well as the lines on other financial liabilities included in the note of borrowings and payables have been removed, since they are made redundant by the new note.
5. Following the issue of IFRS 9, the former categories of financial assets (held for trading, held to maturity, available for sale, and loans and receivables) are no longer used under

IFRS reporting. Therefore, the note of financial assets disclosing these categories has been deleted.

6. A new note on the fair value of financial instruments (both financial assets and liabilities) has been created following issue of “Amendments to IFRS 7 – Improving disclosures about financial instruments”.
7. The disclosures on liquidity risk, in the hedging and risks note, have been amended according to the issue of “Amendments to IFRS 7 – Improving disclosures about financial instruments”.
8. A new item has been added to the note on related parties for share-based payment transactions, after the issue of “Amendments to IFRS 2 – Group cash-settled share-based payment transactions”.

III.2. IMPACTS ON THE REDUCED FORMAT

The reduced format is based on the extended format, which has been defined from a theoretical point of view containing all the information required by IFRS, whereas the reduced format only considers those elements defined as essential by the III WG, together with some minor coherence adjustments. The changes to the reduced format as a consequence of IFRS issued during 2009 are disclosed below.

General characteristics and employment:

1. Revised IAS 1 and IAS 23 came fully into force in January 2009 and therefore the lines referring to the early adoption of these revised standards have been removed from the reduced format.
2. The entry into force of the revised IAS 23 implies that capitalization of borrowing costs is no longer an option, but mandatory. Consequently, the item within options allowed by IFRS has been removed.

Income statement:

3. As a consequence of the issue of IFRS 9, gains and losses from reclassifications of financial assets, and gains and losses from derecognition of financial assets at amortised cost must be separately disclosed in income statement. Therefore, two lines have been added to both income statements.

Balance sheet

4. References to IAS 39.46 have been removed, since this paragraph has been deleted as a consequence of the issue of IFRS 9.

Statement of changes in equity:

5. Since the revised IAS 1 came into force in January 2009, those lines containing incomes and expenses recognized in equity during the period have been deleted, because, from 2009 on, they must be reported in the statement of comprehensive income.

IV. CONCLUSIONS

The work carried out by the III WG in the definition of an IFRS-based common format was achieved after long discussions between years 2003 and 2005, implying an important workload. However, as IFRS are not stable in time and new standards, interpretations and amendments are constantly being issued, the III WG decided to annually review its formats, in order to adapt them to new IFRS, as well as to take into consideration feedback received from III WG members. Moreover, the identification and knowledge of changes in these formats due to new IFRS issued in the previous year (for the purpose of this document, in year 2009) is considered a valuable and powerful tool in order to forecast and assess the foreseeable impact in the national databases.

The following chart summarizes the main changes in the formats (extended and/or reduced, as detailed for each row) from the issue of IFRS during 2009, making reference to the standard which gave rise to each one of them:

Options IFRS	Revised IAS 1 and Revised IAS 23 are compulsorily applied from January 2009 on. Thus, the options have been removed from the reduced format.	Reduced	Revised IAS 1 & Revised IAS 23
Income statement	Two lines have been added to the income statements by function and by nature, regarding gains and losses on derecognition of financial assets at amortised cost, and gains and losses on reclassification of financial assets.	Extended Reduced	IFRS 9
Statement of changes in equity	As a consequence of the entry into force of the revised IAS 1, the statement of other comprehensive income must be compulsorily filled in, while some lines on incomes and expenses disappear in the statement of changes in equity	Reduced	Revised IAS 1
Notes	The notes on financial instruments have been restructured following issue of IFRS 9 and of amendments to IFRS 7, in the framework of the IASB response to the financial crisis.	Extended	IFRS 9 & Amendments IFRS 7

From those impacts identified in this document, it can be stated that new standards, new interpretations and amendments will not significantly impact the reduced format and the work with real cases in 2010. The impact is larger, although still not significant in general terms, in the extended format (especially in what the disclosures of financial instruments are concerned), due to its theoretical nature, as it should contain all the information disclosures required by IFRS.

Besides, some changes to the formats do not arise from the issue of new standards by IASB but are the outcome of the feedback generated in the work with real cases, what points out that real cases are an useful tool as they provide valuable feedback on the IFRS-based information contained in financial statements of European groups. On this purpose, the process of revision of the formats can be considered as a necessary enhancement of the formats. The most significant changes arisen from the feedback of the work with real cases refer to the presentation of the statement of other comprehensive income net of tax (while in previous versions of the formats, it was presented before tax), the addition of the national, ERICA and EGR identification codes of the parent entity and of the ultimate parent entity, and the removal of the line items in balance sheet on hedging assets and liabilities.

APPENDIX 1. IFRS ISSUED IN 2009

Standards, interpretations and amendments issued by IASB in 2009 and considered in the revision of the formats are listed below:

January 2009	IFRIC 18 – Transfers of assets from customers
March 2009	Amendments to IFRIC 9 and IAS 39 – Embedded derivatives
March 2009	Amendments to IFRS 7 – Improving disclosures about financial instruments
April 2009	Improvements to IFRS
June 2009	Amendments to IFRS 2 – Group cash-settled share-based payment transactions
October 2009	Amendments to IAS 32 – Classification of rights issues
November 2009	Amendments to IFRIC 14 – Prepayments of a minimum funding requirement
November 2009	IFRIC 19 – Extinguishing financial liabilities with equity instruments
November 2009	IAS 24 – Related party disclosures
November 2009	IFRS 9 – Financial instruments

The revised IAS 1 and the revised IAS 23 (issued in 2007) has been taken into consideration in the revision too, since they fully came into force in January 2009.

APPENDIX 2. ITEMS OF THE FORMATS AFFECTED BY 2010 REVISION¹

GENERAL CHARACTERISTICS			
EGR identification code	New element	Extended Reduced	Feedback III WG
National identification code of the parent entity	New element	Extended Reduced	Feedback III WG
ERICA 1 identification code of the parent entity	New element	Extended Reduced	Feedback III WG
EGR identification code of the parent entity	New element	Extended Reduced	Feedback III WG
National identification code of the ultimate parent entity of the group	New element	Extended Reduced	Feedback III WG
ERICA 1 identification code of the ultimate parent entity of the group	New element	Extended Reduced	Feedback III WG
EGR identification code of the ultimate parent entity of the group	New element	Extended Reduced	Feedback III WG
OPTIONS IFRS			
The reporting entity has applied the revised IAS 1	Element removed	Reduced	Withdrawal of IAS 1
The reporting entity has applied the revised IAS 23	Element removed	Reduced	Withdrawal of IAS 23
Accounting for borrowing costs	Element removed	Reduced	Withdrawal of IAS 23
BUSINESS COMBINATIONS			
CONSOLIDATED COMPANIES			
INCOME STATEMENT			
Gain (loss) on derecognition of non-financial assets, total	Name changed	Extended Reduced	Feedback III WG
Gain (loss) on derecognition of financial assets at amortised cost	New element	Extended Reduced	IFRS 9
Gain (loss) on reclassification of financial assets	New element	Extended Reduced	IFRS 9
Loss (gain) on redemption and extinguishment of debt	Name changed	Extended	Feedback III WG
Loss (gain) from financial liabilities extinguished with equity instruments	New element	Extended	IFRIC 19

¹ Those changes implying a mere change in reference are not included in this enumeration.

Impairment losses from inventories	Name changed / Element reclassified	Extended Reduced	Feedback III WG
STATEMENT OF COMPREHENSIVE INCOME			
Other comprehensive income	Element removed	Extended Reduced	Feedback III WG
Gains (losses) arising from translating the financial statements of a foreign operation [before tax]	Element removed	Extended Reduced	Feedback III WG
Available-for-sale financial assets [before tax]	Element removed	Extended Reduced	Feedback III WG
Gains (losses) arising during the period, available-for-sale financial assets [before tax]	Element removed	Extended Reduced	Feedback III WG
Reclassification adjustments for gains (losses) included in profit or loss, available-for-sale financial assets [before tax]	Element removed	Extended Reduced	Feedback III WG
Cash flow hedges [before tax]	Element removed	Extended Reduced	Feedback III WG
Gains (losses) arising during the period, cash flow hedges [before tax]	Element removed	Extended Reduced	Feedback III WG
Reclassification adjustments for gains (losses) included in profit or loss, cash flow hedges [before tax]	Element removed	Extended Reduced	Feedback III WG
Adjustments for amounts transferred to initial carrying amount of hedged items, cash flow hedges [before tax]	Element removed	Extended Reduced	Feedback III WG
Changes in revaluation surplus [before tax]	Element removed	Extended Reduced	Feedback III WG
Actuarial gains (losses) on defined benefit plans [before tax]	Element removed	Extended Reduced	Feedback III WG
Share of other comprehensive income of associates and joint ventures accounted for using the equity method [before tax]	Element removed	Extended Reduced	Feedback III WG
Income tax relating to components of other comprehensive income	Element removed	Extended Reduced	Feedback III WG
Gains (losses) arising from translating the financial statements of a foreign operation [after tax]	New element	Extended Reduced	Feedback III WG
Available-for-sale financial assets [after tax]	New element	Extended Reduced	Feedback III WG
Gains (losses) arising during the period, available-for-sale financial assets [after tax]	New element	Extended Reduced	Feedback III WG
Reclassification adjustments for gains (losses) included in profit or loss, available-for-sale financial assets [after tax]	New element	Extended Reduced	Feedback III WG
Cash flow hedges [after tax]	New element	Extended Reduced	Feedback III WG
Gains (losses) arising during the period, cash flow hedges [after	New	Extended	Feedback

tax]	element	Reduced	III WG
Reclassification adjustments for gains (losses) included in profit or loss, cash flow hedges [after tax]	New element	Extended Reduced	Feedback III WG
Adjustments for amounts transferred to initial carrying amount of hedged items, cash flow hedges [after tax]	New element	Extended Reduced	Feedback III WG
Changes in revaluation surplus [after tax]	New element	Extended Reduced	Feedback III WG
Actuarial gains (losses) on defined benefit plans [after tax]	New element	Extended Reduced	Feedback III WG
Share of other comprehensive income of associates and joint ventures accounted for using the equity method [after tax]	New element	Extended Reduced	Feedback III WG
Other income and expense recognized directly in equity	New element	Extended Reduced	Feedback III WG
BALANCE SHEET			
Hedging assets, non-current	Element removed	Extended Reduced	Feedback III WG
Hedging assets, current	Element removed	Extended Reduced	Feedback III WG
Derivatives (including hedging assets), non-current	New element	Extended Reduced	Feedback III WG
Derivatives (including hedging assets), current	New element	Extended Reduced	Feedback III WG
Hedging liabilities, non-current	Element removed	Extended Reduced	Feedback III WG
Hedging liabilities, current	Element removed	Extended Reduced	Feedback III WG
Derivatives (including hedging liabilities), non-current	New element	Extended Reduced	Feedback III WG
Derivatives (including hedging liabilities), current	New element	Extended Reduced	Feedback III WG
STATEMENT OF CHANGES IN EQUITY			
Total comprehensive income for the period	Name changed	Reduced	Withdrawal of IAS 1
Profit (loss) (before minority interest) (line 18 of income statement)	Element removed	Reduced	Withdrawal of IAS 1
Net gains (losses) not recognized in income statement	Element removed	Reduced	Withdrawal of IAS 1
Surplus (deficit) on revaluation of assets	Element removed	Reduced	Withdrawal of IAS 1
Foreign currency exchange increase (decrease)	Element removed	Reduced	Withdrawal of IAS 1
Fair value gains (losses) on available for sale financial assets	Element	Reduced	Withdrawal

	removed		of IAS 1
Remaining income (expense) recognized directly in equity	Element removed	Reduced	Withdrawal of IAS 1
STATEMENT OF CASH FLOWS			
Proceeds from dividends received classified as operating	New element	Reduced	Feedback III WG
Payments of dividends classified as operating	New element	Reduced	Feedback III WG
Proceeds from interest received classified as operating	New element	Reduced	Feedback III WG
Payments of interest classified as operating	New element	Reduced	Feedback III WG
Proceeds from interest received classified as investing	New element	Reduced	Feedback III WG
NOTES			
Fair value initially recognised, intangible assets acquired by way of government grants	New element	Extended	Feedback III WG
Carrying amount, intangible assets acquired by way of government grants	New element	Extended	Feedback III WG
Financial assets, beginning balance, investments in related parties	Element removed	Extended	IFRS 9
Gross amount, beginning balance, investments in related parties	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, investments in related parties	Element removed	Extended	IFRS 9
Additions (investments), investments in related parties	Element removed	Extended	IFRS 9
Changes in scope of consolidation, investments in related parties	Element removed	Extended	IFRS 9
Disposals, investments in related parties	Element removed	Extended	IFRS 9
Impairment loss (reversal), investments in related parties	Element removed	Extended	IFRS 9
Impairment, investments in related parties	Element removed	Extended	IFRS 9
Reversal of impairment, investments in related parties	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), investments in related parties	Element removed	Extended	IFRS 9
Transfers from (to) other items, investments in related parties	Element removed	Extended	IFRS 9

Remaining movements in non-current financial assets, investments in related parties	Element removed	Extended	IFRS 9
Goodwill in associates transferred to goodwill, investments in related parties	Element removed	Extended	IFRS 9
Share of ordinary profit (loss), investments in related parties	Element removed	Extended	IFRS 9
Share of prior period items, investments in related parties	Element removed	Extended	IFRS 9
Dividends received, investments in related parties	Element removed	Extended	IFRS 9
Other increase (decrease), investments in related parties	Element removed	Extended	IFRS 9
Financial assets, ending balance, investments in related parties	Element removed	Extended	IFRS 9
Gross amount, ending balance, investments in related parties	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, investments in related parties	Element removed	Extended	IFRS 9
Financial assets, beginning balance, investments in subsidiaries	Element removed	Extended	IFRS 9
Gross amount, beginning balance, investments in subsidiaries	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, investments in subsidiaries	Element removed	Extended	IFRS 9
Additions (investments), investments in subsidiaries	Element removed	Extended	IFRS 9
Changes in scope of consolidation, investments in subsidiaries	Element removed	Extended	IFRS 9
Disposals, investments in subsidiaries	Element removed	Extended	IFRS 9
Impairment loss (reversal), investments in subsidiaries	Element removed	Extended	IFRS 9
Impairment, investments in subsidiaries	Element removed	Extended	IFRS 9
Reversal of impairment, investments in subsidiaries	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), investments in subsidiaries	Element removed	Extended	IFRS 9
Transfers from (to) other items, investments in subsidiaries	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, investments in subsidiaries	Element removed	Extended	IFRS 9

Share of ordinary profit (loss), investments in subsidiaries	Element removed	Extended	IFRS 9
Dividends received, investments in subsidiaries	Element removed	Extended	IFRS 9
Other increase (decrease), investments in subsidiaries	Element removed	Extended	IFRS 9
Financial assets, ending balance, investments in subsidiaries	Element removed	Extended	IFRS 9
Gross amount, ending balance, investments in subsidiaries	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, investments in subsidiaries	Element removed	Extended	IFRS 9
Financial assets, beginning balance, investments in associates	Element removed	Extended	IFRS 9
Gross amount, beginning balance, investments in associates	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, investments in associates	Element removed	Extended	IFRS 9
Additions (investments), investments in associates	Element removed	Extended	IFRS 9
Changes in scope of consolidation, investments in associates	Element removed	Extended	IFRS 9
Disposals, investments in associates	Element removed	Extended	IFRS 9
Impairment loss (reversal), investments in associates	Element removed	Extended	IFRS 9
Impairment, investments in associates	Element removed	Extended	IFRS 9
Reversal of impairment, investments in associates	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), investments in associates	Element removed	Extended	IFRS 9
Transfers from (to) other items, investments in associates	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, investments in associates	Element removed	Extended	IFRS 9
Goodwill in associates transferred to goodwill, investments in associates	Element removed	Extended	IFRS 9
Share of ordinary profit (loss), investments in associates	Element removed	Extended	IFRS 9
Share of prior period items, investments in associates	Element removed	Extended	IFRS 9

Dividends received, investments in associates	Element removed	Extended	IFRS 9
Other increase (decrease), investments in associates	Element removed	Extended	IFRS 9
Financial assets, ending balance, investments in associates	Element removed	Extended	IFRS 9
Gross amount, ending balance, investments in associates	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, investments in associates	Element removed	Extended	IFRS 9
Financial assets, beginning balance, investments in joint ventures	Element removed	Extended	IFRS 9
Gross amount, beginning balance, investments in joint ventures	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, investments in joint ventures	Element removed	Extended	IFRS 9
Additions (investments), investments in joint ventures	Element removed	Extended	IFRS 9
Changes in scope of consolidation, investments in joint ventures	Element removed	Extended	IFRS 9
Disposals, investments in joint ventures	Element removed	Extended	IFRS 9
Impairment loss (reversal), investments in joint ventures	Element removed	Extended	IFRS 9
Impairment, investments in joint ventures	Element removed	Extended	IFRS 9
Reversal of impairment, investments in joint ventures	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), investments in joint ventures	Element removed	Extended	IFRS 9
Transfers from (to) other items, investments in joint ventures	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, investments in joint ventures	Element removed	Extended	IFRS 9
Share of ordinary profit (loss), investments in joint ventures	Element removed	Extended	IFRS 9
Dividends received, investments in joint ventures	Element removed	Extended	IFRS 9
Other increase (decrease), investments in joint ventures	Element removed	Extended	IFRS 9
Financial assets, ending balance, investments in joint ventures	Element removed	Extended	IFRS 9

Gross amount, ending balance, investments in joint ventures	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, investments in joint ventures	Element removed	Extended	IFRS 9
Financial assets, beginning balance, investments accounted for using equity method	Element removed	Extended	IFRS 9
Gross amount, beginning balance, investments accounted for using equity method	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, investments accounted for using equity method	Element removed	Extended	IFRS 9
Additions (investments), investments accounted for using equity method	Element removed	Extended	IFRS 9
Changes in scope of consolidation, investments accounted for using equity method	Element removed	Extended	IFRS 9
Disposals, investments accounted for using equity method	Element removed	Extended	IFRS 9
Impairment loss (reversal), investments accounted for using equity method	Element removed	Extended	IFRS 9
Impairment, investments accounted for using equity method	Element removed	Extended	IFRS 9
Reversal of impairment, investments accounted for using equity method	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), investments accounted for using equity method	Element removed	Extended	IFRS 9
Transfers from (to) other items, investments accounted for using equity method	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, investments accounted for using equity method	Element removed	Extended	IFRS 9
Share of ordinary profit (loss), investments accounted for using equity method	Element removed	Extended	IFRS 9
Dividends received, investments accounted for using equity method	Element removed	Extended	IFRS 9
Other increase (decrease), investments accounted for using equity method	Element removed	Extended	IFRS 9
Financial assets, ending balance, investments accounted for using equity method	Element removed	Extended	IFRS 9
Gross amount, ending balance, investments accounted for using equity method	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, investments accounted for using equity method	Element removed	Extended	IFRS 9
Financial assets, beginning balance, total other financial assets, non-current	Element removed	Extended	IFRS 9

Gross amount, beginning balance, total other financial assets, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, total other financial assets, non-current	Element removed	Extended	IFRS 9
Additions (investments), total other financial assets, non-current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, total other financial assets, non-current	Element removed	Extended	IFRS 9
Disposals, total other financial assets, non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, total other financial assets, non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), total other financial assets, non-current	Element removed	Extended	IFRS 9
Impairment, total other financial assets, non-current	Element removed	Extended	IFRS 9
Reversal of impairment, total other financial assets, non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), total other financial assets, non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, total other financial assets, non-current	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, total other financial assets, non-current	Element removed	Extended	IFRS 9
Other increase (decrease), total other financial assets, non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, total other financial assets, non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, total other financial assets, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, total other financial assets, non-current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, securities, non-current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, securities, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, securities, non-current	Element removed	Extended	IFRS 9
Additions (investments), securities, non-current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, securities, non-current	Element removed	Extended	IFRS 9

Disposals, securities, non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, securities, non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), securities, non-current	Element removed	Extended	IFRS 9
Impairment, securities, non-current	Element removed	Extended	IFRS 9
Reversal of impairment, securities, non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), securities, non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, securities, non-current	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, securities, non-current	Element removed	Extended	IFRS 9
Other increase (decrease), securities, non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, securities, non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, securities, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, securities, non-current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, shares (including participations), non-current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, shares (including participations), non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, shares (including participations), non-current	Element removed	Extended	IFRS 9
Additions (investments), shares (including participations), non-current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, shares (including participations), non-current	Element removed	Extended	IFRS 9
Disposals, shares (including participations), non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, shares (including participations), non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), shares (including participations), non-current	Element removed	Extended	IFRS 9
Impairment, shares (including participations), non-current	Element removed	Extended	IFRS 9

Reversal of impairment, shares (including participations), non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), shares (including participations), non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, shares (including participations), non-current	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, shares (including participations), non-current	Element removed	Extended	IFRS 9
Other increase (decrease), shares (including participations), non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, shares (including participations), non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, shares (including participations), non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, shares (including participations), non-current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, securities other than shares, non-current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, securities other than shares, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, securities other than shares, non-current	Element removed	Extended	IFRS 9
Additions (investments), securities other than shares, non-current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, securities other than shares, non-current	Element removed	Extended	IFRS 9
Disposals, securities other than shares, non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, securities other than shares, non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), securities other than shares, non-current	Element removed	Extended	IFRS 9
Impairment, securities other than shares, non-current	Element removed	Extended	IFRS 9
Reversal of impairment, securities other than shares, non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), securities other than shares, non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, securities other than shares, non-current	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, securities other than shares, non-current	Element removed	Extended	IFRS 9

Other increase (decrease), securities other than shares, non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, securities other than shares, non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, securities other than shares, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, securities other than shares, non-current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, other securities, non-current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, other securities, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, other securities, non-current	Element removed	Extended	IFRS 9
Additions (investments), other securities, non-current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, other securities, non-current	Element removed	Extended	IFRS 9
Disposals, other securities, non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, other securities, non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), other securities, non-current	Element removed	Extended	IFRS 9
Impairment, other securities, non-current	Element removed	Extended	IFRS 9
Reversal of impairment, other securities, non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), other securities, non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, other securities, non-current	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, other securities, non-current	Element removed	Extended	IFRS 9
Other increase (decrease), other securities, non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, other securities, non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, other securities, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, other securities, non-current	Element removed	Extended	IFRS 9

Financial assets, beginning balance, loans, non-current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, loans, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, loans, non-current	Element removed	Extended	IFRS 9
Additions (investments), loans, non-current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, loans, non-current	Element removed	Extended	IFRS 9
Disposals, loans, non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, loans, non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), loans, non-current	Element removed	Extended	IFRS 9
Impairment, loans, non-current	Element removed	Extended	IFRS 9
Reversal of impairment, loans, non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), loans, non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, loans, non-current	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, loans, non-current	Element removed	Extended	IFRS 9
Other increase (decrease), loans, non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, loans, non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, loans, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, loans, non-current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, loans to related parties, non-current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, loans to related parties, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, loans to related parties, non-current	Element removed	Extended	IFRS 9
Additions (investments), loans to related parties, non-current	Element removed	Extended	IFRS 9

Changes in scope of consolidation, loans to related parties, non-current	Element removed	Extended	IFRS 9
Disposals, loans to related parties, non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, loans to related parties, non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), loans to related parties, non-current	Element removed	Extended	IFRS 9
Impairment, loans to related parties, non-current	Element removed	Extended	IFRS 9
Reversal of impairment, loans to related parties, non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), loans to related parties, non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, loans to related parties, non-current	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, loans to related parties, non-current	Element removed	Extended	IFRS 9
Other increase (decrease), loans to related parties, non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, loans to related parties, non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, loans to related parties, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, loans to related parties, non-current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Additions (investments), remaining financial assets, non-current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Disposals, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), remaining financial assets, non-current	Element removed	Extended	IFRS 9

Impairment, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Reversal of impairment, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), remaining financial assets, non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Other increase (decrease), remaining financial assets, non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, remaining financial assets, non-current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Additions (investments), assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Disposals, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Impairment, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Reversal of impairment, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9

Remaining movements in non-current financial assets, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Other increase (decrease), assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, assets arising from service concession arrangements, non-current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Additions (investments), other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Disposals, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Impairment loss (reversal), other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Impairment, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Reversal of impairment, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Transfers from (to) other items, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Remaining movements in non-current financial assets, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Other increase (decrease), other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Financial assets, ending balance, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Gross amount, ending balance, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9

Accumulated impairment losses, ending balance, other miscellaneous financial assets, non-current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, total other financial assets, current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, total other financial assets, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, total other financial assets, current	Element removed	Extended	IFRS 9
Additions (investments), total other financial assets, current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, total other financial assets, current	Element removed	Extended	IFRS 9
Disposals, total other financial assets, current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, total other financial assets, current	Element removed	Extended	IFRS 9
Impairment loss (reversal), total other financial assets, current	Element removed	Extended	IFRS 9
Impairment, total other financial assets, current	Element removed	Extended	IFRS 9
Reversal of impairment, total other financial assets, current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), total other financial assets, current	Element removed	Extended	IFRS 9
Transfers from (to) other items, total other financial assets, current	Element removed	Extended	IFRS 9
Other increase (decrease), total other financial assets, current	Element removed	Extended	IFRS 9
Financial assets, ending balance, total other financial assets, current	Element removed	Extended	IFRS 9
Gross amount, ending balance, total other financial assets, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, total other financial assets, current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, securities, current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, securities, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, securities, current	Element removed	Extended	IFRS 9
Additions (investments), securities, current	Element removed	Extended	IFRS 9

Changes in scope of consolidation, securities, current	Element removed	Extended	IFRS 9
Disposals, securities, current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, securities, current	Element removed	Extended	IFRS 9
Impairment loss (reversal), securities, current	Element removed	Extended	IFRS 9
Impairment, securities, current	Element removed	Extended	IFRS 9
Reversal of impairment, securities, current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), securities, current	Element removed	Extended	IFRS 9
Transfers from (to) other items, securities, current	Element removed	Extended	IFRS 9
Other increase (decrease), securities, current	Element removed	Extended	IFRS 9
Financial assets, ending balance, securities, current	Element removed	Extended	IFRS 9
Gross amount, ending balance, securities, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, securities, current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, shares (including participations), current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, shares (including participations), current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, shares (including participations), current	Element removed	Extended	IFRS 9
Additions (investments), shares (including participations), current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, shares (including participations), current	Element removed	Extended	IFRS 9
Disposals, shares (including participations), current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, shares (including participations), current	Element removed	Extended	IFRS 9
Impairment loss (reversal), shares (including participations), current	Element removed	Extended	IFRS 9
Impairment, shares (including participations), current	Element removed	Extended	IFRS 9

Reversal of impairment, shares (including participations), current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), shares (including participations), current	Element removed	Extended	IFRS 9
Transfers from (to) other items, shares (including participations), current	Element removed	Extended	IFRS 9
Other increase (decrease), shares (including participations), current	Element removed	Extended	IFRS 9
Financial assets, ending balance, shares (including participations), current	Element removed	Extended	IFRS 9
Gross amount, ending balance, shares (including participations), current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, shares (including participations), current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, securities other than shares, current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, securities other than shares, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, securities other than shares, current	Element removed	Extended	IFRS 9
Additions (investments), securities other than shares, current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, securities other than shares, current	Element removed	Extended	IFRS 9
Disposals, securities other than shares, current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, securities other than shares, current	Element removed	Extended	IFRS 9
Impairment loss (reversal), securities other than shares, current	Element removed	Extended	IFRS 9
Impairment, securities other than shares, current	Element removed	Extended	IFRS 9
Reversal of impairment, securities other than shares, current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), securities other than shares, current	Element removed	Extended	IFRS 9
Transfers from (to) other items, securities other than shares, current	Element removed	Extended	IFRS 9
Other increase (decrease), securities other than shares, current	Element removed	Extended	IFRS 9
Financial assets, ending balance, securities other than shares, current	Element removed	Extended	IFRS 9

Gross amount, ending balance, securities other than shares, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, securities other than shares, current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, other securities, current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, other securities, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, other securities, current	Element removed	Extended	IFRS 9
Additions (investments), other securities, current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, other securities, current	Element removed	Extended	IFRS 9
Disposals, other securities, current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, other securities, current	Element removed	Extended	IFRS 9
Impairment loss (reversal), other securities, current	Element removed	Extended	IFRS 9
Impairment, other securities, current	Element removed	Extended	IFRS 9
Reversal of impairment, other securities, current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), other securities, current	Element removed	Extended	IFRS 9
Transfers from (to) other items, other securities, current	Element removed	Extended	IFRS 9
Other increase (decrease), other securities, current	Element removed	Extended	IFRS 9
Financial assets, ending balance, other securities, current	Element removed	Extended	IFRS 9
Gross amount, ending balance, other securities, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, other securities, current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, loans, current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, loans, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, loans, current	Element removed	Extended	IFRS 9

Additions (investments), loans, current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, loans, current	Element removed	Extended	IFRS 9
Disposals, loans, current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, loans, current	Element removed	Extended	IFRS 9
Impairment loss (reversal), loans, current	Element removed	Extended	IFRS 9
Impairment, loans, current	Element removed	Extended	IFRS 9
Reversal of impairment, loans, current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), loans, current	Element removed	Extended	IFRS 9
Transfers from (to) other items, loans, current	Element removed	Extended	IFRS 9
Other increase (decrease), loans, current	Element removed	Extended	IFRS 9
Financial assets, ending balance, loans, current	Element removed	Extended	IFRS 9
Gross amount, ending balance, loans, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, loans, current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, loans to related parties, current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, loans to related parties, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, loans to related parties, current	Element removed	Extended	IFRS 9
Additions (investments), loans to related parties, current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, loans to related parties, current	Element removed	Extended	IFRS 9
Disposals, loans to related parties, current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, loans to related parties, current	Element removed	Extended	IFRS 9
Impairment loss (reversal), loans to related parties, current	Element removed	Extended	IFRS 9

Impairment, loans to related parties, current	Element removed	Extended	IFRS 9
Reversal of impairment, loans to related parties, current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), loans to related parties, current	Element removed	Extended	IFRS 9
Transfers from (to) other items, loans to related parties, current	Element removed	Extended	IFRS 9
Other increase (decrease), loans to related parties, current	Element removed	Extended	IFRS 9
Financial assets, ending balance, loans to related parties, current	Element removed	Extended	IFRS 9
Gross amount, ending balance, loans to related parties, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, loans to related parties, current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, remaining financial assets, current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, remaining financial assets, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, remaining financial assets, current	Element removed	Extended	IFRS 9
Additions (investments), remaining financial assets, current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, remaining financial assets, current	Element removed	Extended	IFRS 9
Disposals, remaining financial assets, current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, remaining financial assets, current	Element removed	Extended	IFRS 9
Impairment loss (reversal), remaining financial assets, current	Element removed	Extended	IFRS 9
Impairment, remaining financial assets, current	Element removed	Extended	IFRS 9
Reversal of impairment, remaining financial assets, current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), remaining financial assets, current	Element removed	Extended	IFRS 9
Transfers from (to) other items, remaining financial assets, current	Element removed	Extended	IFRS 9
Other increase (decrease), remaining financial assets, current	Element removed	Extended	IFRS 9

Financial assets, ending balance, remaining financial assets, current	Element removed	Extended	IFRS 9
Gross amount, ending balance, remaining financial assets, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, remaining financial assets, current	Element removed	Extended	IFRS 9
Financial assets, beginning balance, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Gross amount, beginning balance, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, beginning balance, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Additions (investments), other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Changes in scope of consolidation, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Disposals, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Increases (decreases) from fair value adjustments, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Impairment loss (reversal), other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Impairment, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Reversal of impairment, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Foreign currency exchange increase (decrease), other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Transfers from (to) other items, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Other increase (decrease), other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Financial assets, ending balance, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Gross amount, ending balance, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Accumulated impairment losses, ending balance, other miscellaneous financial assets, current	Element removed	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, securities	New element	Reduced	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, securities	New element	Reduced	IFRS 9

Changes in scope of consolidation, financial instruments at fair value through profit or loss upon initial recognition, securities	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, securities	New element	Extended	IFRS 9
Fair value gains (losses), financial instruments at fair value through profit or loss upon initial recognition, securities	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial instruments at fair value through profit or loss upon initial recognition, securities	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, securities	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, securities	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, ending balance, securities	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, loans	New element	Extended	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, loans	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at fair value through profit or loss upon initial recognition, loans	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, loans	New element	Extended	IFRS 9
Fair value gains (losses), financial instruments at fair value through profit or loss upon initial recognition, loans	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial instruments at fair value through profit or loss upon initial recognition, loans	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, loans	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, loans	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, ending balance, loans	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, loans to related parties	New element	Extended	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, loans to related parties	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at fair value through profit or loss upon initial recognition, loans to related parties	New element	Extended	IFRS 9

Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, loans to related parties	New element	Extended	IFRS 9
Fair value gains (losses), financial instruments at fair value through profit or loss upon initial recognition, loans to related parties	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial instruments at fair value through profit or loss upon initial recognition, loans to related parties	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, loans to related parties	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, loans to related parties	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, ending balance, loans to related parties	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, trade receivables	New element	Extended	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, trade receivables	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at fair value through profit or loss upon initial recognition, trade receivables	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, trade receivables	New element	Extended	IFRS 9
Fair value gains (losses), financial instruments at fair value through profit or loss upon initial recognition, trade receivables	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial instruments at fair value through profit or loss upon initial recognition, trade receivables	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, trade receivables	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, trade receivables	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, ending balance, trade receivables	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, derivatives (assets)	New element	Extended	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, derivatives (assets)	New element	Extended	IFRS 9

Changes in scope of consolidation, financial instruments at fair value through profit or loss upon initial recognition, derivatives (assets)	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, derivatives (assets)	New element	Extended	IFRS 9
Fair value gains (losses), financial instruments at fair value through profit or loss upon initial recognition, derivatives (assets)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial instruments at fair value through profit or loss upon initial recognition, derivatives (assets)	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, derivatives (assets)	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, derivatives (assets)	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, ending balance, derivatives (assets)	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, remaining financial assets	New element	Extended	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, remaining financial assets	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at fair value through profit or loss upon initial recognition, remaining financial assets	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, remaining financial assets	New element	Extended	IFRS 9
Fair value gains (losses), financial instruments at fair value through profit or loss upon initial recognition, remaining financial assets	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial instruments at fair value through profit or loss upon initial recognition, remaining financial assets	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, remaining financial assets	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, remaining financial assets	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, ending balance, remaining financial assets	New element	Extended	IFRS 9

Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, total (financial assets)	New element	Extended	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, total (financial assets)	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at fair value through profit or loss upon initial recognition, total (financial assets)	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, total (financial assets)	New element	Extended	IFRS 9
Fair value gains (losses), financial instruments at fair value through profit or loss upon initial recognition, total (financial assets)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial instruments at fair value through profit or loss upon initial recognition, total (financial assets)	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, total (financial assets)	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, total (financial assets)	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, ending balance, total (financial assets)	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, borrowings	New element	Extended	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, borrowings	New element	Extended	IFRS 9
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Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, borrowings	New element	Extended	IFRS 9
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Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, borrowings	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, borrowings	New element	Extended	IFRS 9

Financial instruments at fair value through profit or loss upon initial recognition, ending balance, borrowings	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, trade payables	New element	Extended	IFRS 9
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Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, trade payables	New element	Extended	IFRS 9
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Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, trade payables	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, trade payables	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, ending balance, trade payables	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, derivatives (liabilities)	New element	Extended	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, derivatives (liabilities)	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at fair value through profit or loss upon initial recognition, derivatives (liabilities)	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, derivatives (liabilities)	New element	Extended	IFRS 9
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Foreign currency exchange increase (decrease), financial instruments at fair value through profit or loss upon initial recognition, derivatives (liabilities)	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, derivatives (liabilities)	New element	Extended	IFRS 9

Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, derivatives (liabilities)	New element	Extended	IFRS 9
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Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, remaining financial liabilities	New element	Extended	IFRS 9
Additions, financial instruments at fair value through profit or loss upon initial recognition, remaining financial liabilities	New element	Extended	IFRS 9
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Fair value gains (losses), financial instruments at fair value through profit or loss upon initial recognition, remaining financial liabilities	New element	Extended	IFRS 9
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Financial instruments at fair value through profit or loss upon initial recognition, ending balance, remaining financial liabilities	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, beginning balance, total (financial liabilities)	New element	Extended	IFRS 9
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Changes in scope of consolidation, financial instruments at fair value through profit or loss upon initial recognition, total (financial liabilities)	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at fair value through profit or loss upon initial recognition, total (financial liabilities)	New element	Extended	IFRS 9

Fair value gains (losses), financial instruments at fair value through profit or loss upon initial recognition, total (financial liabilities)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial instruments at fair value through profit or loss upon initial recognition, total (financial liabilities)	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at fair value through profit or loss upon initial recognition, total (financial liabilities)	New element	Extended	IFRS 9
Remaining movements in financial instruments at fair value through profit or loss upon initial recognition, total (financial liabilities)	New element	Extended	IFRS 9
Financial instruments at fair value through profit or loss upon initial recognition, ending balance, total (financial liabilities)	New element	Extended	IFRS 9
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Retirements and disposals, financial assets mandatorily at fair value through profit or loss, investments in related parties	New element	Extended	IFRS 9
Fair value gains (losses), financial assets mandatorily at fair value through profit or loss, investments in related parties	New element	Extended	IFRS 9
Share of profit (loss) of equity-accounted investments in related parties, financial assets mandatorily at fair value through profit or loss, investments in related parties	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial assets mandatorily at fair value through profit or loss, investments in related parties	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets mandatorily at fair value through profit or loss, investments in related parties	New element	Extended	IFRS 9
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Financial assets mandatorily at fair value through profit or loss, ending balance, investments in related parties	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, beginning balance, securities	New element	Extended	IFRS 9
Additions, financial assets mandatorily at fair value through profit or loss, securities	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets mandatorily at fair value through profit or loss, securities	New element	Extended	IFRS 9

Retirements and disposals, financial assets mandatorily at fair value through profit or loss, securities	New element	Extended	IFRS 9
Fair value gains (losses), financial assets mandatorily at fair value through profit or loss, securities	New element	Extended	IFRS 9
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Remaining movements in financial assets mandatorily at fair value through profit or loss, securities	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, ending balance, securities	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, beginning balance, loans	New element	Extended	IFRS 9
Additions, financial assets mandatorily at fair value through profit or loss, loans	New element	Extended	IFRS 9
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Fair value gains (losses), financial assets mandatorily at fair value through profit or loss, loans	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial assets mandatorily at fair value through profit or loss, loans	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets mandatorily at fair value through profit or loss, loans	New element	Extended	IFRS 9
Remaining movements in financial assets mandatorily at fair value through profit or loss, loans	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, ending balance, loans	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, beginning balance, loans to related parties	New element	Extended	IFRS 9
Additions, financial assets mandatorily at fair value through profit or loss, loans to related parties	New element	Extended	IFRS 9
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Retirements and disposals, financial assets mandatorily at fair value through profit or loss, loans to related parties	New element	Extended	IFRS 9
Fair value gains (losses), financial assets mandatorily at fair value through profit or loss, loans to related parties	New element	Extended	IFRS 9

Foreign currency exchange increase (decrease), financial assets mandatorily at fair value through profit or loss, loans to related parties	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets mandatorily at fair value through profit or loss, loans to related parties	New element	Extended	IFRS 9
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Financial assets mandatorily at fair value through profit or loss, ending balance, loans to related parties	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, beginning balance, trade receivables	New element	Extended	IFRS 9
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Retirements and disposals, financial assets mandatorily at fair value through profit or loss, trade receivables	New element	Extended	IFRS 9
Fair value gains (losses), financial assets mandatorily at fair value through profit or loss, trade receivables	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial assets mandatorily at fair value through profit or loss, trade receivables	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets mandatorily at fair value through profit or loss, trade receivables	New element	Extended	IFRS 9
Remaining movements in financial assets mandatorily at fair value through profit or loss, trade receivables	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, ending balance, trade receivables	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, beginning balance, derivatives (assets)	New element	Extended	IFRS 9
Additions, financial assets mandatorily at fair value through profit or loss, derivatives (assets)	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets mandatorily at fair value through profit or loss, derivatives (assets)	New element	Extended	IFRS 9
Retirements and disposals, financial assets mandatorily at fair value through profit or loss, derivatives (assets)	New element	Extended	IFRS 9
Fair value gains (losses), financial assets mandatorily at fair value through profit or loss, derivatives (assets)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial assets mandatorily at fair value through profit or loss, derivatives (assets)	New element	Extended	IFRS 9

Transfers from (to) other items, financial assets mandatorily at fair value through profit or loss, derivatives (assets)	New element	Extended	IFRS 9
Remaining movements in financial assets mandatorily at fair value through profit or loss, derivatives (assets)	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, ending balance, derivatives (assets)	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, beginning balance, remaining financial assets	New element	Extended	IFRS 9
Additions, financial assets mandatorily at fair value through profit or loss, remaining financial assets	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets mandatorily at fair value through profit or loss, remaining financial assets	New element	Extended	IFRS 9
Retirements and disposals, financial assets mandatorily at fair value through profit or loss, remaining financial assets	New element	Extended	IFRS 9
Fair value gains (losses), financial assets mandatorily at fair value through profit or loss, remaining financial assets	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial assets mandatorily at fair value through profit or loss, remaining financial assets	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets mandatorily at fair value through profit or loss, remaining financial assets	New element	Extended	IFRS 9
Remaining movements in financial assets mandatorily at fair value through profit or loss, remaining financial assets	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, ending balance, remaining financial assets	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, beginning balance, total (financial assets)	New element	Extended	IFRS 9
Additions, financial assets mandatorily at fair value through profit or loss, total (financial assets)	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets mandatorily at fair value through profit or loss, total (financial assets)	New element	Extended	IFRS 9
Retirements and disposals, financial assets mandatorily at fair value through profit or loss, total (financial assets)	New element	Extended	IFRS 9
Fair value gains (losses), financial assets mandatorily at fair value through profit or loss, total (financial assets)	New element	Extended	IFRS 9
Share of profit (loss) of equity-accounted investments in related parties, financial assets mandatorily at fair value through profit or loss, total (financial assets)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease), financial assets mandatorily at fair value through profit or loss, total (financial assets)	New element	Extended	IFRS 9

Transfers from (to) other items, financial assets mandatorily at fair value through profit or loss, total (financial assets)	New element	Extended	IFRS 9
Remaining movements in financial assets mandatorily at fair value through profit or loss, total (financial assets)	New element	Extended	IFRS 9
Financial assets mandatorily at fair value through profit or loss, ending balance, total (financial assets)	New element	Extended	IFRS 9
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Remaining movements in financial liabilities held for trading, trade payables	New element	Extended	IFRS 9
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Financial liabilities held for trading, beginning balance, derivatives (liabilities)	New element	Extended	IFRS 9
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Retirements and disposals, financial instruments at amortised cost, total (financial assets)	New element	Extended	IFRS 9
Impairment loss (reversal) recognized, financial instruments at amortised cost, total (financial assets)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial instruments at amortised cost, total (financial assets)	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at amortised cost, total (financial assets)	New element	Extended	IFRS 9
Remaining movements in financial instruments at amortised cost, total (financial assets)	New element	Extended	IFRS 9
Financial instruments at amortised cost, ending balance, total (financial assets)	New element	Extended	IFRS 9
Financial instruments at amortised cost, beginning balance, borrowings	New element	Extended	IFRS 9
Additions, financial instruments at amortised cost, borrowings	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at amortised cost, borrowings	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at amortised cost, borrowings	New element	Extended	IFRS 9

Foreign currency exchange increase (decrease) , financial instruments at amortised cost, borrowings	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at amortised cost, borrowings	New element	Extended	IFRS 9
Remaining movements in financial instruments at amortised cost, borrowings	New element	Extended	IFRS 9
Financial instruments at amortised cost, ending balance, borrowings	New element	Extended	IFRS 9
Financial instruments at amortised cost, beginning balance, trade payables	New element	Extended	IFRS 9
Additions, financial instruments at amortised cost, trade payables	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at amortised cost, trade payables	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at amortised cost, trade payables	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial instruments at amortised cost, trade payables	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at amortised cost, trade payables	New element	Extended	IFRS 9
Remaining movements in financial instruments at amortised cost, trade payables	New element	Extended	IFRS 9
Financial instruments at amortised cost, ending balance, trade payables	New element	Extended	IFRS 9
Financial instruments at amortised cost, beginning balance, derivatives (liabilities)	New element	Extended	IFRS 9
Additions, financial instruments at amortised cost, derivatives (liabilities)	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at amortised cost, derivatives (liabilities)	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at amortised cost, derivatives (liabilities)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial instruments at amortised cost, derivatives (liabilities)	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at amortised cost, derivatives (liabilities)	New element	Extended	IFRS 9
Remaining movements in financial instruments at amortised cost, derivatives (liabilities)	New element	Extended	IFRS 9
Financial instruments at amortised cost, ending balance, derivatives (liabilities)	New element	Extended	IFRS 9
Financial instruments at amortised cost, beginning balance, remaining financial liabilities	New element	Extended	IFRS 9

Additions, financial instruments at amortised cost, remaining financial liabilities	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at amortised cost, remaining financial liabilities	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at amortised cost, remaining financial liabilities	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial instruments at amortised cost, remaining financial liabilities	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at amortised cost, remaining financial liabilities	New element	Extended	IFRS 9
Remaining movements in financial instruments at amortised cost, remaining financial liabilities	New element	Extended	IFRS 9
Financial instruments at amortised cost, ending balance, remaining financial liabilities	New element	Extended	IFRS 9
Financial instruments at amortised cost, beginning balance, total (financial liabilities)	New element	Extended	IFRS 9
Additions, financial instruments at amortised cost, total (financial liabilities)	New element	Extended	IFRS 9
Changes in scope of consolidation, financial instruments at amortised cost, total (financial liabilities)	New element	Extended	IFRS 9
Retirements and disposals, financial instruments at amortised cost, total (financial liabilities)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial instruments at amortised cost, total (financial liabilities)	New element	Extended	IFRS 9
Transfers from (to) other items, financial instruments at amortised cost, total (financial liabilities)	New element	Extended	IFRS 9
Remaining movements in financial instruments at amortised cost, total (financial liabilities)	New element	Extended	IFRS 9
Financial instruments at amortised cost, ending balance, total (financial liabilities)	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, beginning balance, securities	New element	Extended	IFRS 9
Additions, financial assets at fair value through other comprehensive income, securities	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets at fair value through other comprehensive income, securities	New element	Extended	IFRS 9
Retirements and disposals, financial assets at fair value through other comprehensive income, securities	New element	Extended	IFRS 9
Fair value gains (losses) , financial assets at fair value through other comprehensive income, securities	New element	Extended	IFRS 9

Foreign currency exchange increase (decrease) , financial assets at fair value through other comprehensive income, securities	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets at fair value through other comprehensive income, securities	New element	Extended	IFRS 9
Remaining movements in financial assets at fair value through other comprehensive income, securities	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, ending balance, securities	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, beginning balance, loans	New element	Extended	IFRS 9
Additions, financial assets at fair value through other comprehensive income, loans	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets at fair value through other comprehensive income, loans	New element	Extended	IFRS 9
Retirements and disposals, financial assets at fair value through other comprehensive income, loans	New element	Extended	IFRS 9
Fair value gains (losses) , financial assets at fair value through other comprehensive income, loans	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial assets at fair value through other comprehensive income, loans	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets at fair value through other comprehensive income, loans	New element	Extended	IFRS 9
Remaining movements in financial assets at fair value through other comprehensive income, loans	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, ending balance, loans	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, beginning balance, loans to related parties	New element	Extended	IFRS 9
Additions, financial assets at fair value through other comprehensive income, loans to related parties	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets at fair value through other comprehensive income, loans to related parties	New element	Extended	IFRS 9
Retirements and disposals, financial assets at fair value through other comprehensive income, loans to related parties	New element	Extended	IFRS 9
Fair value gains (losses) , financial assets at fair value through other comprehensive income, loans to related parties	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial assets at fair value through other comprehensive income, loans to related parties	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets at fair value through other comprehensive income, loans to related parties	New element	Extended	IFRS 9

Remaining movements in financial assets at fair value through other comprehensive income, loans to related parties	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, ending balance, loans to related parties	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, beginning balance, trade receivables	New element	Extended	IFRS 9
Additions, financial assets at fair value through other comprehensive income, trade receivables	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets at fair value through other comprehensive income, trade receivables	New element	Extended	IFRS 9
Retirements and disposals, financial assets at fair value through other comprehensive income, trade receivables	New element	Extended	IFRS 9
Fair value gains (losses) , financial assets at fair value through other comprehensive income, trade receivables	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial assets at fair value through other comprehensive income, trade receivables	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets at fair value through other comprehensive income, trade receivables	New element	Extended	IFRS 9
Remaining movements in financial assets at fair value through other comprehensive income, trade receivables	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, ending balance, trade receivables	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, beginning balance, derivatives (assets)	New element	Extended	IFRS 9
Additions, financial assets at fair value through other comprehensive income, derivatives (assets)	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets at fair value through other comprehensive income, derivatives (assets)	New element	Extended	IFRS 9
Retirements and disposals, financial assets at fair value through other comprehensive income, derivatives (assets)	New element	Extended	IFRS 9
Fair value gains (losses) , financial assets at fair value through other comprehensive income, derivatives (assets)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial assets at fair value through other comprehensive income, derivatives (assets)	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets at fair value through other comprehensive income, derivatives (assets)	New element	Extended	IFRS 9
Remaining movements in financial assets at fair value through other comprehensive income, derivatives (assets)	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, ending balance, derivatives (assets)	New element	Extended	IFRS 9

Financial assets at fair value through other comprehensive income, beginning balance, remaining financial assets	New element	Extended	IFRS 9
Additions, financial assets at fair value through other comprehensive income, remaining financial assets	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets at fair value through other comprehensive income, remaining financial assets	New element	Extended	IFRS 9
Retirements and disposals, financial assets at fair value through other comprehensive income, remaining financial assets	New element	Extended	IFRS 9
Fair value gains (losses) , financial assets at fair value through other comprehensive income, remaining financial assets	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial assets at fair value through other comprehensive income, remaining financial assets	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets at fair value through other comprehensive income, remaining financial assets	New element	Extended	IFRS 9
Remaining movements in financial assets at fair value through other comprehensive income, remaining financial assets	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, ending balance, remaining financial assets	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, beginning balance, total (financial assets)	New element	Extended	IFRS 9
Additions, financial assets at fair value through other comprehensive income, total (financial assets)	New element	Extended	IFRS 9
Changes in scope of consolidation, financial assets at fair value through other comprehensive income, total (financial assets)	New element	Extended	IFRS 9
Retirements and disposals, financial assets at fair value through other comprehensive income, total (financial assets)	New element	Extended	IFRS 9
Fair value gains (losses) , financial assets at fair value through other comprehensive income, total (financial assets)	New element	Extended	IFRS 9
Foreign currency exchange increase (decrease) , financial assets at fair value through other comprehensive income, total (financial assets)	New element	Extended	IFRS 9
Transfers from (to) other items, financial assets at fair value through other comprehensive income, total (financial assets)	New element	Extended	IFRS 9
Remaining movements in financial assets at fair value through other comprehensive income, total (financial assets)	New element	Extended	IFRS 9
Financial assets at fair value through other comprehensive income, ending balance, total (financial assets)	New element	Extended	IFRS 9
Other financial assets, non-current, measurement at cost	Element removed	Extended	IFRS 9

Other financial assets, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Financial assets held for trading, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Shares (including participations), financial assets held for trading, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Treasury securities, financial assets held for trading, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Other fixed-interest rate securities, financial assets held for trading, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Others, financial assets held for trading, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Financial assets designated as at fair value through profit or loss, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Shares (including participations), financial assets designated as at fair value through profit or loss, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Treasury securities, financial assets designated as at fair value through profit or loss, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Other fixed-interest rate securities, financial assets designated as at fair value through profit or loss, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Others, financial assets designated as at fair value through profit or loss, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Held-to-maturity investments, non-current, measurement at cost	Element removed	Extended	IFRS 9
Treasury securities, held-to-maturity investments, non-current, measurement at cost	Element removed	Extended	IFRS 9
Other fixed-interest securities, held-to-maturity investments, non-current, measurement at cost	Element removed	Extended	IFRS 9
Other financial assets, held-to-maturity investments, non-current, measurement at cost	Element removed	Extended	IFRS 9
Impairment losses, held-to-maturity investments, non-current, measurement at cost	Element removed	Extended	IFRS 9
Loans and receivables, non-current, measurement at cost	Element removed	Extended	IFRS 9
Gross amount, loans and receivables, non-current, measurement at cost	Element removed	Extended	IFRS 9
Impairment losses, loans and receivables, non-current, measurement at cost	Element removed	Extended	IFRS 9
Available for sale financial assets, non-current, measurement at cost	Element removed	Extended	IFRS 9

Shares (including participations), available for sale financial assets, non-current, measurement at cost	Element removed	Extended	IFRS 9
Treasury securities, available for sale financial assets, non-current, measurement at cost	Element removed	Extended	IFRS 9
Fixed-term deposits, available for sale financial assets, non-current, measurement at cost	Element removed	Extended	IFRS 9
Others, available for sale financial assets, non-current, measurement at cost	Element removed	Extended	IFRS 9
Impairment losses, available for sale financial assets, non-current, measurement at cost	Element removed	Extended	IFRS 9
Available for sale financial assets, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Shares (including participations), available for sale financial assets, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Treasury securities, available for sale financial assets, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Fixed-term deposits, available for sale financial assets, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Others, available for sale financial assets, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Impairment losses, available for sale financial assets, non-current, measurement at fair value	Element removed	Extended	IFRS 9
Other financial assets, current, measurement at cost	Element removed	Extended	IFRS 9
Other financial assets, current, measurement at fair value	Element removed	Extended	IFRS 9
Financial assets held for trading, current, measurement at fair value	Element removed	Extended	IFRS 9
Shares (including participations), financial assets held for trading, current, measurement at fair value	Element removed	Extended	IFRS 9
Treasury securities, financial assets held for trading, current, measurement at fair value	Element removed	Extended	IFRS 9
Other fixed-interest rate securities, financial assets held for trading, current, measurement at fair value	Element removed	Extended	IFRS 9
Others, financial assets held for trading, current, measurement at fair value	Element removed	Extended	IFRS 9
Financial assets designated as at fair value through profit or loss, current, measurement at fair value	Element removed	Extended	IFRS 9
Shares (including participations), financial assets designated as at fair value through profit or loss, current, measurement at fair value	Element removed	Extended	IFRS 9

Treasury securities, financial assets designated as at fair value through profit or loss, current, measurement at fair value	Element removed	Extended	IFRS 9
Other fixed-interest rate securities, financial assets designated as at fair value through profit or loss, current, measurement at fair value	Element removed	Extended	IFRS 9
Others, financial assets designated as at fair value through profit or loss, current, measurement at fair value	Element removed	Extended	IFRS 9
Held-to-maturity investments, current, measurement at cost	Element removed	Extended	IFRS 9
Treasury securities, held-to-maturity investments, current, measurement at cost	Element removed	Extended	IFRS 9
Other fixed-interest securities, held-to-maturity investments, current, measurement at cost	Element removed	Extended	IFRS 9
Other financial assets, held-to-maturity investments, current, measurement at cost	Element removed	Extended	IFRS 9
Impairment losses, held-to-maturity investments, current, measurement at cost	Element removed	Extended	IFRS 9
Loans and receivables, current, measurement at cost	Element removed	Extended	IFRS 9
Gross amount, loans and receivables, current, measurement at cost	Element removed	Extended	IFRS 9
Impairment losses, loans and receivables, current, measurement at cost	Element removed	Extended	IFRS 9
Available for sale financial assets, current, measurement at cost	Element removed	Extended	IFRS 9
Shares (including participations), available for sale financial assets, current, measurement at cost	Element removed	Extended	IFRS 9
Treasury securities, available for sale financial assets, current, measurement at cost	Element removed	Extended	IFRS 9
Fixed-term deposits, available for sale financial assets, current, measurement at cost	Element removed	Extended	IFRS 9
Others, available for sale financial assets, current, measurement at cost	Element removed	Extended	IFRS 9
Impairment losses, available for sale financial assets, current, measurement at cost	Element removed	Extended	IFRS 9
Available for sale financial assets, current, measurement at fair value	Element removed	Extended	IFRS 9
Shares (including participations), available for sale financial assets, current, measurement at fair value	Element removed	Extended	IFRS 9
Treasury securities, available for sale financial assets, current, measurement at fair value	Element removed	Extended	IFRS 9

Fixed-term deposits, available for sale financial assets, current, measurement at fair value	Element removed	Extended	IFRS 9
Others, available for sale financial assets, current, measurement at fair value	Element removed	Extended	IFRS 9
Impairment losses, available for sale financial assets, current, measurement at fair value	Element removed	Extended	IFRS 9
Net gains (losses) on financial assets mandatorily measured at fair value, investments in related parties	New element	Extended	IFRS 9
Net gains (losses) on financial assets mandatorily measured at fair value, securities	New element	Extended	IFRS 9
Net gains (losses) on financial assets mandatorily measured at fair value, loans	New element	Extended	IFRS 9
Net gains (losses) on financial assets mandatorily measured at fair value, loans to related parties	New element	Extended	IFRS 9
Net gains (losses) on financial assets mandatorily measured at fair value, trade receivables	New element	Extended	IFRS 9
Net gains (losses) on financial assets mandatorily measured at fair value, derivatives (assets)	New element	Extended	IFRS 9
Net gains (losses) on financial assets mandatorily measured at fair value, remaining financial assets	New element	Extended	IFRS 9
Net gains (losses) on financial assets mandatorily measured at fair value, total (financial assets)	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value upon initial recognition, investments in related parties	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value upon initial recognition, securities	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value upon initial recognition, loans	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value upon initial recognition, loans to related parties	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value upon initial recognition, trade receivables	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value upon initial recognition, derivatives (assets)	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value upon initial recognition, remaining financial assets	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value upon initial recognition, total (financial assets)	New element	Extended	IFRS 9
Net gains (losses) on financial liabilities held for trading, borrowings	New element	Extended	IFRS 9
Net gains (losses) on financial liabilities held for trading, trade payables	New element	Extended	IFRS 9

Net gains (losses) on financial liabilities held for trading, derivatives (liabilities)	New element	Extended	IFRS 9
Net gains (losses) on financial liabilities held for trading, remaining financial liabilities	New element	Extended	IFRS 9
Net gains (losses) on financial liabilities held for trading, total (financial liabilities)	New element	Extended	IFRS 9
Net gains (losses) on financial liabilities at fair value upon initial recognition, borrowings	New element	Extended	IFRS 9
Net gains (losses) on financial liabilities at fair value upon initial recognition, trade payables	New element	Extended	IFRS 9
Net gains (losses) on financial liabilities at fair value upon initial recognition, derivatives (liabilities)	New element	Extended	IFRS 9
Net gains (losses) on financial liabilities at fair value upon initial recognition, remaining financial liabilities	New element	Extended	IFRS 9
Net gains (losses) on financial liabilities at fair value upon initial recognition, total (financial liabilities)	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, investments in related parties	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, securities	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, loans	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, loans to related parties	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, trade receivables	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, derivatives (assets)	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, remaining financial assets	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, total (financial assets)	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, borrowings	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, trade payables	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, derivatives (liabilities)	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, remaining financial liabilities	New element	Extended	IFRS 9
Net gains (losses) on financial assets and liabilities at amortised cost, total (financial liabilities)	New element	Extended	IFRS 9

Net gains (losses) on financial assets at fair value through other comprehensive income, investments in related parties	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value through other comprehensive income, securities	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value through other comprehensive income, loans	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value through other comprehensive income, loans to related parties	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value through other comprehensive income, trade receivables	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value through other comprehensive income, derivatives (assets)	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value through other comprehensive income, remaining financial assets	New element	Extended	IFRS 9
Net gains (losses) on financial assets at fair value through other comprehensive income, total (financial assets)	New element	Extended	IFRS 9
Fair value measurements classified in level 1, investments in related parties	New element	Extended	IFRS 9
Fair value measurements classified in level 1, securities	New element	Extended	IFRS 9
Fair value measurements classified in level 1, loans	New element	Extended	IFRS 9
Fair value measurements classified in level 1, loans to related parties	New element	Extended	IFRS 9
Fair value measurements classified in level 1, trade receivables	New element	Extended	IFRS 9
Fair value measurements classified in level 1, derivatives (assets)	New element	Extended	IFRS 9
Fair value measurements classified in level 1, remaining financial assets	New element	Extended	IFRS 9
Fair value measurements classified in level 1, total (financial assets)	New element	Extended	IFRS 9
Fair value measurements classified in level 1, borrowings	New element	Extended	IFRS 9
Fair value measurements classified in level 1, trade payables	New element	Extended	IFRS 9
Fair value measurements classified in level 1, derivatives (liabilities)	New element	Extended	IFRS 9
Fair value measurements classified in level 1, remaining financial liabilities	New element	Extended	IFRS 9
Fair value measurements classified in level 1, total (financial liabilities)	New element	Extended	IFRS 9

Fair value measurements classified in level 2, investments in related parties	New element	Extended	IFRS 9
Fair value measurements classified in level 2, securities	New element	Extended	IFRS 9
Fair value measurements classified in level 2, loans	New element	Extended	IFRS 9
Fair value measurements classified in level 2, loans to related parties	New element	Extended	IFRS 9
Fair value measurements classified in level 2, trade receivables	New element	Extended	IFRS 9
Fair value measurements classified in level 2, derivatives (assets)	New element	Extended	IFRS 9
Fair value measurements classified in level 2, remaining financial assets	New element	Extended	IFRS 9
Fair value measurements classified in level 2, total (financial assets)	New element	Extended	IFRS 9
Fair value measurements classified in level 2, borrowings	New element	Extended	IFRS 9
Fair value measurements classified in level 2, trade payables	New element	Extended	IFRS 9
Fair value measurements classified in level 2, derivatives (liabilities)	New element	Extended	IFRS 9
Fair value measurements classified in level 2, remaining financial liabilities	New element	Extended	IFRS 9
Fair value measurements classified in level 2, total (financial liabilities)	New element	Extended	IFRS 9
Fair value measurements classified in level 3, investments in related parties	New element	Extended	IFRS 9
Fair value measurements classified in level 3, securities	New element	Extended	IFRS 9
Fair value measurements classified in level 3, loans	New element	Extended	IFRS 9
Fair value measurements classified in level 3, loans to related parties	New element	Extended	IFRS 9
Fair value measurements classified in level 3, trade receivables	New element	Extended	IFRS 9
Fair value measurements classified in level 3, derivatives (assets)	New element	Extended	IFRS 9
Fair value measurements classified in level 3, remaining financial assets	New element	Extended	IFRS 9
Fair value measurements classified in level 3, total (financial assets)	New element	Extended	IFRS 9

Fair value measurements classified in level 3, borrowings	New element	Extended	IFRS 9
Fair value measurements classified in level 3, trade payables	New element	Extended	IFRS 9
Fair value measurements classified in level 3, derivatives (liabilities)	New element	Extended	IFRS 9
Fair value measurements classified in level 3, remaining financial liabilities	New element	Extended	IFRS 9
Fair value measurements classified in level 3, total (financial liabilities)	New element	Extended	IFRS 9
Transfers from level 1 to level 2, investments in related parties	New element	Extended	IFRS 9
Transfers from level 1 to level 2, securities	New element	Extended	IFRS 9
Transfers from level 1 to level 2, loans	New element	Extended	IFRS 9
Transfers from level 1 to level 2, loans to related parties	New element	Extended	IFRS 9
Transfers from level 1 to level 2, trade receivables	New element	Extended	IFRS 9
Transfers from level 1 to level 2, derivatives (assets)	New element	Extended	IFRS 9
Transfers from level 1 to level 2, remaining financial assets	New element	Extended	IFRS 9
Transfers from level 1 to level 2, total (financial assets)	New element	Extended	IFRS 9
Transfers from level 1 to level 2, borrowings	New element	Extended	IFRS 9
Transfers from level 1 to level 2, trade payables	New element	Extended	IFRS 9
Transfers from level 1 to level 2, derivatives (liabilities)	New element	Extended	IFRS 9
Transfers from level 1 to level 2, remaining financial liabilities	New element	Extended	IFRS 9
Transfers from level 1 to level 2, total (financial liabilities)	New element	Extended	IFRS 9
Transfers from level 2 to level 1, investments in related parties	New element	Extended	IFRS 9
Transfers from level 2 to level 1, securities	New element	Extended	IFRS 9
Transfers from level 2 to level 1, loans	New element	Extended	IFRS 9

Transfers from level 2 to level 1, loans to related parties	New element	Extended	IFRS 9
Transfers from level 2 to level 1, trade receivables	New element	Extended	IFRS 9
Transfers from level 2 to level 1, derivatives (assets)	New element	Extended	IFRS 9
Transfers from level 2 to level 1, remaining financial assets	New element	Extended	IFRS 9
Transfers from level 2 to level 1, total (financial assets)	New element	Extended	IFRS 9
Transfers from level 2 to level 1, borrowings	New element	Extended	IFRS 9
Transfers from level 2 to level 1, trade payables	New element	Extended	IFRS 9
Transfers from level 2 to level 1, derivatives (liabilities)	New element	Extended	IFRS 9
Transfers from level 2 to level 1, remaining financial liabilities	New element	Extended	IFRS 9
Transfers from level 2 to level 1, total (financial liabilities)	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, investments in related parties	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, investments in related parties	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, investments in related parties	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, investments in related parties	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, investments in related parties	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, investments in related parties	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, investments in related parties	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, investments in related parties	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, investments in related parties	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, investments in related parties	New element	Extended	IFRS 9

Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, investments in related parties	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, securities	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, securities	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, securities	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, securities	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, securities	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, securities	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, securities	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, securities	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, securities	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, securities	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, securities	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, loans	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, loans	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, loans	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, loans	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, loans	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, loans	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, loans	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, loans	New element	Extended	IFRS 9

Transfers out of Level 3, fair value measurements in Level 3, loans	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, loans	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, loans	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, loans to related parties	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, loans to related parties	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, loans to related parties	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, loans to related parties	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, loans to related parties	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, loans to related parties	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, loans to related parties	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, loans to related parties	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, loans to related parties	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, loans to related parties	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, loans to related parties	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, trade receivables	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, trade receivables	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, trade receivables	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, trade receivables	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, trade receivables	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, trade receivables	New element	Extended	IFRS 9

Settlements, fair value measurements in Level 3, trade receivables	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, trade receivables	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, trade receivables	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, trade receivables	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, trade receivables	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, derivatives (assets)	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, derivatives (assets)	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, derivatives (assets)	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, derivatives (assets)	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, derivatives (assets)	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, derivatives (assets)	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, derivatives (assets)	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, derivatives (assets)	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, derivatives (assets)	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, derivatives (assets)	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, derivatives (assets)	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, remaining financial assets	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, remaining financial assets	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, remaining financial assets	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, remaining financial assets	New element	Extended	IFRS 9

Sales, fair value measurements in Level 3, remaining financial assets	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, remaining financial assets	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, remaining financial assets	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, remaining financial assets	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, remaining financial assets	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, remaining financial assets	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, remaining financial assets	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, total (financial assets)			
Gains (losses) recognised in income statement, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, total (financial assets)	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, total (financial assets)	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, total (financial assets)	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9

Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
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Transfers out of Level 3, fair value measurements in Level 3, total (financial assets)	New element	Extended	IFRS 9
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Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, total (financial assets)	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, borrowings	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, borrowings	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, borrowings	New element	Extended	IFRS 9
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Issues, fair value measurements in Level 3, borrowings	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, borrowings	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, borrowings	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, borrowings	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, borrowings	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, borrowings	New element	Extended	IFRS 9

Fair value measurements in Level 3, beginning balance, trade payables	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, trade payables	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, trade payables	New element	Extended	IFRS 9
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Issues, fair value measurements in Level 3, trade payables	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, trade payables	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, trade payables	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, trade payables	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, trade payables	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, trade payables	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, derivatives (liabilities)	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, derivatives (liabilities)	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, derivatives (liabilities)	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, derivatives (liabilities)	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, derivatives (liabilities)	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, derivatives (liabilities)	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, derivatives (liabilities)	New element	Extended	IFRS 9
Transfers into Level 3, fair value measurements in Level 3, derivatives (liabilities)	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, derivatives (liabilities)	New element	Extended	IFRS 9

Fair value measurements in Level 3, ending balance, derivatives (liabilities)	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, derivatives (liabilities)	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, remaining financial liabilities	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, remaining financial liabilities	New element	Extended	IFRS 9
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Transfers out of Level 3, fair value measurements in Level 3, remaining financial liabilities	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, remaining financial liabilities	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, remaining financial liabilities	New element	Extended	IFRS 9
Fair value measurements in Level 3, beginning balance, total (financial liabilities)	New element	Extended	IFRS 9
Gains (losses) recognised in income statement, fair value measurements in Level 3, total (financial liabilities)	New element	Extended	IFRS 9
Gains (losses) recognised in other comprehensive income, fair value measurements in Level 3, total (financial liabilities)	New element	Extended	IFRS 9
Purchases, fair value measurements in Level 3, total (financial liabilities)	New element	Extended	IFRS 9
Sales, fair value measurements in Level 3, total (financial liabilities)	New element	Extended	IFRS 9
Issues, fair value measurements in Level 3, total (financial liabilities)	New element	Extended	IFRS 9
Settlements, fair value measurements in Level 3, total (financial liabilities)	New element	Extended	IFRS 9

Transfers into Level 3, fair value measurements in Level 3, total (financial liabilities)	New element	Extended	IFRS 9
Transfers out of Level 3, fair value measurements in Level 3, total (financial liabilities)	New element	Extended	IFRS 9
Fair value measurements in Level 3, ending balance, total (financial liabilities)	New element	Extended	IFRS 9
Effect of changes to reasonably possible alternative assumptions in the inputs used in Level 3 fair value measurement, total (financial liabilities)	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, investments in related parties	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, securities	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, loans	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, loans to related parties	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, trade receivables	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, derivatives (assets)	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, remaining financial assets	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, total (financial assets)	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, borrowings	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, trade payables	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, derivatives (liabilities)	New element	Extended	IFRS 9

Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, remaining financial liabilities	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in income statement, total (financial liabilities)	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in other comprehensive income, investments in related parties	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in other comprehensive income, securities	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in other comprehensive income, loans	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in other comprehensive income, loans to related parties	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in other comprehensive income, trade receivables	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in other comprehensive income, derivatives (assets)	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in other comprehensive income, remaining financial assets	New element	Extended	IFRS 9
Fair value (gains) losses from financial instruments held at the end of the reporting period recognized in other comprehensive income, total (financial assets)	New element	Extended	IFRS 9
Amounts reclassified into financial assets at fair value	New element	Extended	IFRS 9
Amounts reclassified into financial assets at amortised cost	New element	Extended	IFRS 9
Interest income (expense) from financial assets reclassified in previous periods which are currently measured at amortised cost	New element	Extended	IFRS 9
Fair value of financial assets reclassified since the last reporting date measured currently at amortised cost	New element	Extended	IFRS 9
Fair value gains (losses) which would had been recognised in profit or loss if financial assets reclassified at amortised cost had not been reclassified	New element	Extended	IFRS 9

Maturity analysis for non-derivative financial liabilities	New element	Extended	Amend. IFRS 7
Maturity analysis for derivative financial liabilities	New element	Extended	Amend. IFRS 7
Maturity analysis for financial liabilities	Element removed	Extended	Amend. IFRS 7
Other financial liabilities at amortised cost, within one year	Element removed	Extended	IFRS 9
Other financial liabilities at amortised cost, between one and five years	Element removed	Extended	IFRS 9
Other financial liabilities at amortised cost, beyond five years	Element removed	Extended	IFRS 9
Other financial liabilities at amortised cost, total	Element removed	Extended	IFRS 9
Other financial liabilities at fair value through profit or loss, within one year	Element removed	Extended	IFRS 9
Other financial liabilities at fair value through profit or loss, between one and five years	Element removed	Extended	IFRS 9
Other financial liabilities at fair value through profit or loss, beyond five years	Element removed	Extended	IFRS 9
Other financial liabilities at fair value through profit or loss, total	Element removed	Extended	IFRS 9
Total amount of other financial liabilities according to their maturity, within one year	Element removed	Extended	IFRS 9
Total amount of other financial liabilities according to their maturity, between one and five years	Element removed	Extended	IFRS 9
Total amount of other financial liabilities according to their maturity, beyond five years	Element removed	Extended	IFRS 9
Total amount of other financial liabilities according to their maturity, total	Element removed	Extended	IFRS 9
Share-based payment transactions, with subsidiaries	New element	Extended	Amend. IFRS 2
Share-based payment transactions, with associates	New element	Extended	Amend. IFRS 2
Share-based payment transactions, with other related parties	New element	Extended	Amend. IFRS 2
Share-based payment transactions, total (related parties)	New element	Extended	Amend. IFRS 2

Document Management

Document name

IMPACT OF IFRS ISSUED IN 2009 ON ECCBSO FORMATS

This document summarizes all the changes in the formats approved in 2010 derived from IFRS issued in 2009 and the feedback from III WG members who worked with real cases. In the appendixes, new standards issued by IASB in 2009 and line items affected by them are enumerated.

Release

Doc4.1 - WGIII_formatimpacts_2010F
Date:24/09/2010

Revision History

Each distributed document forms a "final version".
List of successive "final versions"

Revision version	Revision date	Summary of Changes
Doc4.1 - WGIII_formatimpacts_2010D1	22/12/2009	First draft version of the document.
Doc4.1 - WGIII_formatimpacts_2010D2	08/02/2010	Second version of the document, with amendments agreed in London.
Doc4.1 - WGIII_formatimpacts_2010F	24/09/2010	Final version of the document, approved by the III WG

Distribution

This document has been distributed to:

Version	Date of issue	Name
Doc4.1 - WGIII_formatimpacts_2010D1	22/12/2009	Members of the III WG, for discussion in London.
Doc4.1 - WGIII_formatimpacts_2010D2	08/02/2010	Members of the III WG.
Doc4.1 - WGIII_formatimpacts_2010F	24/09/2010	Members of the III WG Members of ECCBSO