II

(Non-legislative acts)

## REGULATIONS

# COMMISSION DELEGATED REGULATION (EU) 2022/352 of 29 November 2021

amending Delegated Regulation (EU) 2019/815 as regards the 2021 update of the taxonomy laid down in the regulatory technical standards on the single electronic reporting format

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (1), and in particular Article 4(7) thereof,

#### Whereas:

- (1) Commission Delegated Regulation (EU) 2019/815 (²) specifies the single electronic reporting format, as referred to in Article 4(7) of Directive 2004/109/EC, to be used for the preparation of annual financial reports by issuers. Consolidated financial statements included therein are prepared either in accordance with International Accounting Standards, which are commonly referred to as International Financial Reporting Standards ('IFRSs'), adopted pursuant to Regulation (EC) No 1606/2002 of the European Parliament and of the Council (³), or in accordance with IFRSs as issued by the International Accounting Standards Board (IASB) which, based on Commission Decision 2008/961/EC (⁴), are considered as equivalent to IFRSs adopted pursuant to Regulation (EC) No 1606/2002.
- (2) The core taxonomy to be used for the single electronic reporting format is based on the IFRS Taxonomy and is an extension of it. The IFRS Foundation annually updates the IFRS Taxonomy to reflect, amongst other developments, the issuance of new IFRSs or the amendment of existing IFRSs, the analysis of disclosures commonly reported in practice, or improvements to general content or technology of the IFRS Taxonomy. Therefore, it is necessary to update the regulatory technical standards to reflect each annual update of the IFRS Taxonomy.
- (3) In March 2021 the IFRS Foundation published the updated version of the IFRS Taxonomy. This update should therefore be reflected in Delegated Regulation (EU) 2019/815.
- (4) Annex VI of Delegated Regulation (EU) 2019/815 currently specifies for each element of the core taxonomy a standard label ('label') and a documentation label ('documentation label'). In order to facilitate a harmonised application of the requirement to mark up IFRS consolidated financial statements, it would be appropriate that this Regulation includes, where relevant, the additional label types foreseen by the IFRS Taxonomy. Therefore Annex VI should be amended to include, where relevant, additional label types.

<sup>(1)</sup> OJ L 390, 31.12.2004, p. 38.

<sup>(2)</sup> Commission Delegated Regulation (EU) No. 2019/815 supplementing Directive 2004/109/EC 2002 of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format (OJ L143, 29.5.2019, p. 1).

<sup>(3)</sup> Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).

<sup>(\*)</sup> Commission Decision of 12 December 2008 on the use by third countries' issuers of securities of certain third country's national accounting standards and International Financial Reporting Standards to prepare their consolidated financial statements (OJ L 340,19.12.2008, p. 112).

- (5) In order to allow enough time for the effective implementation of the requirements by issuers, and to minimise compliance costs, this Regulation should apply to annual financial reports containing financial statements for financial years beginning on or after 1 January 2022. However, issuers should be allowed to adopt the taxonomy specified in this Regulation already for financial years beginning on or after 1 January 2021.
- (6) Delegated Regulation (EU) 2019/815 should therefore be amended accordingly.
- (7) This Regulation is based on the draft regulatory technical standard submitted by the European Securities and Markets Authority to the Commission.
- (8) This Regulation is a technical update to Delegated Regulation (EU) 2019/815 to reflect updates in the IFRS taxonomy and provide additional guidance to mark-up IFRS financial statements. As such it does not constitute new policy or a substantial change to existing policy. ESMA has not conducted open public consultations on the draft regulatory technical standards on which this Regulation is based, analysed the potential related costs and benefits or requested the advice of the Securities and Markets Stakeholder Group established under Article 37 of Regulation (EU) No 1095/2010 of the European Parliament and of the Council (5) because doing so would have been highly disproportionate to the scope and impact of this amendment,

HAS ADOPTED THIS REGULATION:

#### Article 1

## Amendments to Delegated Regulation (EU) 2019/815

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

- (1) Annex I is amended in accordance with Annex I to this Regulation;
- (2) Annex VI is amended in accordance with Annex II to this Regulation.

#### Article 2

#### **Transitional provision**

By way of derogation from Delegated Regulation (EU) 2019/815 as amended by Commission Delegated Regulation (EU) 2020/1989 (°), this Regulation may be applied to annual financial reports containing financial statements for financial years beginning before 1 January 2022.

### Article 3

#### Entry into force and application

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

It shall apply from 1 January 2022 to annual financial reports containing financial statements for financial years beginning on or after 1 January 2022.

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

<sup>(5)</sup> Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC (OJ L 331, 15.12.2010, p. 84).

<sup>(6)</sup> Commission Delegated Regulation (EU) 2020/1989 of 6 November 2020 amending Delegated Regulation (EU) 2019/815 as regards the 2020 update of the taxonomy laid down in the regulatory technical standards for the single electronic reporting format (OJ L 429, 18.12.2020, p. 1).

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

Done at Brussels, 29 November 2021.

For the Commission The President Ursula VON DER LEYEN

#### ANNEX I

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

- the definition of esef\_cor is replaced by the following:
   'prefix applied in the Tables of Annex IV and VI for elements defined in the namespace "http://www.esma.europa.eu/taxonomy/2021-03-24/esef\_cor";
- (2) the definition of esef\_all is replaced by the following: 
  'prefix applied in the Table of Annex VI for elements defined in the namespace "http://www.esma.europa.eu/taxonomy/2021-03-24/esef\_all";
- (3) the definition of ifrs-full is replaced by the following: 
  'prefix applied in the Tables of Annexes IV and VI for elements defined in the namespace "http://xbrl.ifrs.org/taxonomy/2021-03-24/ifrs-full".

In Annex VI to Delegated Regulation (EU) 2019/815 the table is replaced by the following:

## 'Table

ANNEX II

# Schema of the core taxonomy to mark up IFRS consolidated financial statements

| Prefix    | Element name/role URI                              | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | AbnormallyLargeChangesI<br>nAssetPricesOrForeignEx | member                      | label         | Abnormally large changes in asset prices or foreign exchange rates [member]  | example: IAS 10.22           |
|           | changeRatesMember                                  |                             | documentation | This member stands for abnormally large changes in asset prices or foreign exchange rates.   |                              |
| ifrs-full | AccountingEstimatesAxis                            | axis                        | label         | Accounting estimates [axis]  | Disclosure: IAS 8.39         |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                              |
| ifrs-full | AccountingEstimatesMember                          | member [default]            | label         | Accounting estimates [member]  | Disclosure: IAS 8.39         |
|           |  |                             | documentation | This member stands for an asset, a liability or a periodic consumption of an asset, subject to adjustments that result from the assessment of the present status of, and expected future benefits and obligations associated with, assets and liabilities. It also represents the standard value for the 'Accounting estimates' axis if no other member is used. |                              |
| ifrs-full | AccountingProfit                                   | X duration, credit          | label         | Accounting profit  | Disclosure: IAS 12.81 c (i), |
|           |  |                             | documentation | The amount of profit (loss) for a period before deducting tax expense. [Refer: Profit (loss)]  | Disclosure: IAS 12.81 c (ii) |
| ifrs-full | Accruals   | X instant, credit           | label         | Accruals   | Common practice: IAS 1.78    |
|           |  | de                          | documentation | The amount of liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees.  |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | AccrualsAndDeferredInco<br>meIncludingContractLiabil<br>ities         | X instant, credit           | label         | Accruals and deferred income including contract liabilities  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           | nics  |                             | documentation | The amount of accruals and deferred income, including contract liabilities. [Refer: Accruals; Deferred income including contract liabilities]  |   |
|           |   |                             | totalLabel    | Total accruals and deferred income including contract liabilities  |   |
| ifrs-full | AccrualsAndDeferredInco<br>meIncludingContractLiabili<br>tiesAbstract |                             | label         | Accruals and deferred income including contract liabilities [abstract]   |   |
| ifrs-full | AccrualsClassifiedAsCurrent   | X instant, credit           | label         | Accruals classified as current   | Common practice: IAS 1.78                               |
|           |   |                             | documentation | The amount of accruals classified as current. [Refer: Accruals]  |   |
| ifrs-full | AccrualsClassifiedAsNoncur rent                                       | X instant, credit           | label         | Accruals classified as non-current   | Common practice: IAS 1.78                               |
|           |   |                             | documentation | The amount of accruals classified as non-current. [Refer: Accruals]  |   |
| ifrs-full | AccruedIncomeIncludingCon tractAssets                                 | X instant, debit            | label         | Accrued income including contract assets   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |   |                             | documentation | The amount of assets representing income that has been earned but is not yet a receivable, including contract assets. [Refer: Contract assets] |   |
|           |   |                             | totalLabel    | Total accrued income including contract assets   |   |
| ifrs-full | AccruedIncomeIncludingCon<br>tractAssetsAbstract                      |                             | label         | Accrued income including contract assets [abstract]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | AccruedIncomeOtherThan<br>ContractAssets   | X instant, debit            | label         | Accrued income other than contract assets   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |  |                             | documentation | The amount of assets representing income that has been earned but is not yet a receivable, other than contract assets. [Refer: Contract assets]   |   |
| ifrs-full | AccumulatedChangesInFair<br>ValueOfFinancialAssetsAttri<br>butableToChangesInCreditRis<br>kOfFinancialAssets | X instant, debit            | label         | Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets   | Disclosure: IFRS 7.9 c                                  |
|           |  |                             | documentation | The accumulated increase (decrease) in the fair value of financial assets designated as measured at fair value through profit or loss that is attributable to changes in the credit risk of the assets determined either: (a) as the amount of change in their fair value that is not attributable to changes in market conditions that gave rise to market risk; or (b) using an alternative method that the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Credit risk [member]; Market risk [member]; Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets] |   |
| ifrs-full | AccumulatedChangesInFair<br>ValueOfFinancialAssetsRela<br>tedCreditDerivativesOrSimi<br>larInstruments       | X instant                   | label         | Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss  | Disclosure: IFRS 7.9 d                                  |
|           |  |                             | documentation | The accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss. [Refer: Derivatives [member]; Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments; Financial assets]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes            | Label type    | Label content   | References  |
|-----------|---|--|---------------|---|---|
| ifrs-full | AccumulatedChangesInFair<br>ValueOfFinancialLiabilityAttri<br>butableToChangesInCreditRis                     | X instant, credit                      | label         | Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability   | Disclosure: IFRS 7.10A a,<br>Disclosure: IFRS 7.10 a                        |
|           | kOfLiability  |  | documentation | The accumulated increase (decrease) in the fair value of financial liabilities that is attributable to changes in the credit risk of the liabilities. [Refer: Credit risk [member]; Market risk [member]; Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability]  |   |
| ifrs-full | AccumulatedChangesInFair<br>ValueOfLoanOrReceivableAt<br>tributableToChangesInCredi<br>tRiskOfFinancialAssets | X instant, debit                       | label         | Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.9 c                            |
|           |   |  | documentation | The accumulated increase (decrease) in the fair value of loans or receivables that is attributable to changes in the credit risk of the assets determined either: (a) as the amount of change in their fair value that is not attributable to changes in the market conditions that gave rise to the market risk; or (b) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Market risk [member]] |   |
| ifrs-full | AccumulatedChangesInFair<br>ValueOfLoansOrReceivable<br>sRelatedCreditDerivativesOr<br>SimilarInstruments     | pansOrReceivable<br>reditDerivativesOr | label         | Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.9 d                            |
|           |   |  | documentation | The aggregate increase (decrease) in the fair value of credit derivatives or similar instruments related to loans or receivables. [Refer: Derivatives [member]; Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments]  |   |
| ifrs-full | AccumulatedDepreciationA<br>mortisationAndImpairment<br>Member  | member                                 | label         | Accumulated depreciation, amortisation and impairment [member]  | Disclosure: IAS 16.73 d, Disclosure: IAS 16.75 b, Disclosure: IAS 38.118 c, |
|           |   | docu                                   | documentation | This member stands for accumulated depreciation, amortisation and impairment. [Refer: Impairment loss; Depreciation and amortisation expense]   | Disclosure: IAS 40.79 c,<br>Disclosure: IAS 41.54 f                         |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | AccumulatedDepreciationAn dAmortisationMember   | member                      | label         | Accumulated depreciation and amortisation [member]   | Common practice:<br>IAS 16.73 d, Disclosure:<br>IAS 16.75 b, Common                      |
|           |   |                             | documentation | This member stands for accumulated depreciation and amortisation. [Refer: Depreciation and amortisation expense]   | practice: IAS 38.118 c,<br>Common practice: IAS 40.79 c,<br>Common practice: IAS 41.54 f |
| ifrs-full | AccumulatedFairValueHedge<br>AdjustmentOnHedgedItemIn<br>cludedInCarryingAmountAs<br>sets   | X instant, debit            | label         | Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets   | Disclosure: IFRS 7.24B a (ii)  |
|           |   |                             | documentation | The accumulated amount of fair value hedge adjustment on a hedged item that is included in the carrying amount of the hedged item, recognised in the statement of financial position as an asset. [Refer: Hedged items [member]]   |  |
| ifrs-full | AccumulatedFairValueHedge<br>AdjustmentOnHedgedItemIn<br>cludedInCarryingAmountLi<br>abilities  | X instant, credit           | label         | Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities  | Disclosure: IFRS 7.24B a (ii)  |
|           |   |                             | documentation | The accumulated amount of fair value hedge adjustment on a hedged item that is included in the carrying amount of the hedged item, recognised in the statement of financial position as a liability. [Refer: Hedged items [member]]  |  |
| ifrs-full | AccumulatedFairValueHedge<br>AdjustmentRemainingInState<br>mentOfFinancialPosition<br>ForHedgedItemThatCeasedTo<br>BeAdjustedForHedgingGain<br>sAndLossesAssets | X instant, debit            | label         | Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets   | Disclosure: IFRS 7.24B a (v)   |
|           |   |                             | documentation | The accumulated amount of fair value hedge adjustment remaining in the statement of financial position for a hedged item that is a financial asset measured at amortised cost and has ceased to be adjusted for hedging gains and losses. [Refer: Financial assets at amortised cost; Hedged items [member]] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | AccumulatedFairValueHedge<br>AdjustmentRemainingInState<br>mentOfFinancialPosition<br>ForHedgedItemThatCeasedTo | X instant, credit           | label         | Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities   | Disclosure: IFRS 7.24B a (v)  |
|           | BeAdjustedForHedgingGain<br>sAndLossesLiabilities   |                             | documentation | The accumulated amount of fair value hedge adjustment remaining in the statement of financial position for a hedged item that is a financial liability measured at amortised cost and has ceased to be adjusted for hedging gains and losses. [Refer: Financial liabilities at amortised cost; Hedged items [member]] |   |
| ifrs-full | AccumulatedImpairment<br>Member   | member                      | label         | Accumulated impairment [member]   | Common practice:<br>IAS 16.73 d, Common<br>practice: IAS 38.118 c,  |
|           |   |                             | documentation | This member stands for accumulated impairment. [Refer: Impairment loss]   | Common practice: IAS 40.79 c,<br>Common practice: IAS 41.54 f,<br>Disclosure: IFRS 3.867 d,<br>Disclosure: IFRS 7.35H,<br>Example: IFRS 7.35N,<br>Example: Expiry date<br>2023-01-01 IFRS 7.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG29 b |
| ifrs-full | AccumulatedOtherCompre hensiveIncome  | X instant, credit           | label         | Accumulated other comprehensive income  | Common practice: IAS 1.55   |
|           |   |                             | documentation | The amount of accumulated items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IFRSs. [Refer: IFRSs [member]; Other comprehensive income]   |   |
|           |   |                             | totalLabel    | Total accumulated other comprehensive income  |   |
| ifrs-full | AccumulatedOtherCompre<br>hensiveIncomeAbstract   |                             | label         | Accumulated other comprehensive income [abstract]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | AccumulatedOtherCompre hensiveIncomeMember   | member                      | label         | Accumulated other comprehensive income [member]   | Common practice: IAS 1.108                       |
|           |  |                             | documentation | This member stands for accumulated other comprehensive income. [Refer: Other comprehensive income]  |  |
| ifrs-full | AcquisitionAndAdministratio<br>nExpenseRelatedToInsurance<br>Contracts                                       | X duration, debit           | label         | Acquisition and administration expense related to insurance contracts   | Common practice: Expiry date 2023-01-01 IAS 1.85 |
|           |  |                             | documentation | The amount of acquisition and administration expense relating to insurance contracts. [Refer: Types of insurance contracts [member]]  |  |
| ifrs-full | AcquisitiondateFairValueOfE<br>quityInterestInAcquireeHeld<br>ByAcquirerImmediatelyBefor<br>eAcquisitionDate | X instant, credit           | label         | Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date   | Disclosure: IFRS 3.B64 p (i)                     |
|           | crequisitionsate   |                             | documentation | The acquisition-date fair value of equity interest in the acquiree held by the acquirer immediately before the acquisition date in a business combination achieved in stages. [Refer: Business combinations [member]] |  |
| ifrs-full | AcquisitiondateFairValueOf<br>TotalConsiderationTransfer<br>red  | X instant, credit           | label         | Consideration transferred, acquisition-date fair value  | Disclosure: IFRS 3.B64 f                         |
|           | icu  |                             | documentation | The fair value, at acquisition date, of the consideration transferred in a business combination. [Refer: Business combinations [member]]  |  |
|           |  |                             | totalLabel    | Total consideration transferred, acquisition-date fair value  |  |
| ifrs-full | AcquisitiondateFairValueOf<br>TotalConsiderationTransferre<br>dAbstract                                      |                             | label         | Acquisition-date fair value of total consideration transferred [abstract]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | AcquisitionrelatedCostsFor<br>TransactionRecognisedSepara<br>telyFromAcquisitionOfAsset<br>sAndAssumptionOfLiabilitie<br>sInBusinessCombination     | X duration, debit           | label         | Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination  | Disclosure: IFRS 3.B64 m                            |
|           |   |                             | documentation | The amount of acquisition-related costs for transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]                                   |   |
| ifrs-full | AcquisitionrelatedCostsRecog<br>nisedAsExpenseForTransac<br>tionRecognisedSeparatelyFro<br>mAcquisitionOfAssetsAndAs<br>sumptionOfLiabilitiesInBusi | X duration, debit           | label         | Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination  | Disclosure: IFRS 3.B64 m                            |
|           | nessCombination   |                             | documentation | The amount of acquisition-related costs recognised as an expense for transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]] |   |
| ifrs-full | AcquisitionsThroughBusiness<br>CombinationsBiologicalAs<br>sets   | X duration, debit           | label         | Acquisitions through business combinations, biological assets   | Disclosure: IAS 41.50 e                             |
|           |   |                             | documentation | The increase in biological assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Biological assets]   |   |
| ifrs-full | AcquisitionsThroughBusiness<br>CombinationsDeferredAcqui<br>sitionCostsArisingFromInsur<br>anceContracts  | X duration, debit           | label         | Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts   | Common practice: Expiry date 2023-01-01 IFRS 4.37 e |
|           | anceconnacts  |                             | documentation | The increase in deferred acquisition costs arising from insurance contracts resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Deferred acquisition costs arising from insurance contracts]         |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | AcquisitionsThroughBusiness<br>CombinationsIntangibleAsset<br>sAndGoodwill   | X duration, debit           | label         | Acquisitions through business combinations, intangible assets and goodwill  | Common practice:<br>IAS 38.118 e (i)                     |
|           |  |                             | documentation | The increase in intangible assets and goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets and goodwill]   |  |
| ifrs-full | AcquisitionsThroughBusiness<br>CombinationsIntangibleAsset<br>sOtherThanGoodwill                                   | X duration, debit           | label         | Acquisitions through business combinations, intangible assets other than goodwill   | Disclosure: IAS 38.118 e (i)                             |
|           |  |                             | documentation | The increase in intangible assets other than goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]   |  |
| ifrs-full | AcquisitionsThroughBusiness<br>CombinationsInvestment<br>Property  | X duration, debit           | label         | Acquisitions through business combinations, investment property   | Disclosure: IAS 40.76 b,<br>Disclosure: IAS 40.79 d (ii) |
|           |  |                             | documentation | The increase in investment property resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Investment property]   |  |
| ifrs-full | AcquisitionsThroughBusiness<br>CombinationsLiabilitiesUn<br>derInsuranceContractsAn<br>dReinsuranceContractsIssued | X duration, credit          | label         | Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued  | Common practice: Expiry date 2023-01-01 IFRS 4.37 e      |
|           |  |                             | documentation | The increase in liabilities under insurance contracts and reinsurance contracts issued resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Liabilities under insurance contracts and reinsurance contracts issued] |  |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | ActuarialAssumptionOfEx<br>pectedRatesOfSalaryIncreases<br>Member | member                      | label         | Actuarial assumption of expected rates of salary increases [member]   | Common practice: IAS 19.145 |
|           |   |                             | documentation | This member stands for the expected rates of salary increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  |                             |
| ifrs-full | ActuarialAssumptionOfLi<br>feExpectancyAfterRetire<br>ment2019    | DUR                         | label         | Actuarial assumption of life expectancy after retirement  | Common practice: IAS 19.144 |
|           | ment2019  |                             | documentation | The life expectancy after retirement used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]] |                             |
| ifrs-full | ActuarialAssumptionOfLi<br>feExpectancyAfterRetirement<br>Member  | member                      | label         | Actuarial assumption of life expectancy after retirement [member]   | Common practice: IAS 19.145 |
|           |   |                             | documentation | This member stands for the life expectancy after retirement used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  |                             |
| ifrs-full | ActuarialAssumptionOfMedi<br>calCostTrendRates                    | X.XX instant                | label         | Actuarial assumption of medical cost trend rates  | Common practice: IAS 19.144 |
|           |   |                             | documentation | Medical cost trend rate used as significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]                |                             |
| ifrs-full | ActuarialAssumptionOfMedi<br>calCostTrendRatesMember              | member                      | label         | Actuarial assumption of medical cost trend rates [member]   | Common practice: IAS 19.145 |
|           |   |                             | documentation | This member stands for the medical cost trend rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  |                             |

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| Prefix    | Element name/role URI                      | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | ActuarialAssumptionOfMor talityRates       | X.XX instant                | label         | Actuarial assumption of mortality rates   | Common practice: IAS 19.144 |
|           |  |                             | documentation | The mortality rate used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]   |                             |
| ifrs-full | ActuarialAssumptionOfMor talityRatesMember | member                      | label         | Actuarial assumption of mortality rates [member]  | Common practice: IAS 19.145 |
|           |  |                             | documentation | This member stands for the mortality rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]   |                             |
| ifrs-full | ActuarialAssumptionOfRetir ementAge2019    | DUR                         | label         | Actuarial assumption of retirement age  | Common practice: IAS 19.144 |
|           |  |                             | documentation | The retirement age used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]   |                             |
| ifrs-full | ActuarialAssumptionOfRetir ementAgeMember  | member                      | label         | Actuarial assumption of retirement age [member]   | Common practice: IAS 19.145 |
|           |  |                             | documentation | This member stands for the retirement age used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  |                             |
| ifrs-full | ActuarialAssumptionsAxis                   | axis                        | label         | Actuarial assumptions [axis]  | Disclosure: IAS 19.145      |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                             |
| ifrs-full | ActuarialAssumptionsMem ber                | member [default]            | label         | Actuarial assumptions [member]  | Disclosure: IAS 19.145      |
|           |  |                             | documentation | This member stands for all actuarial assumptions. Actuarial assumptions are the entity's unbiased and mutually compatible best estimates of the demographic and financial variables that will determine the ultimate cost of providing post-employment benefits. It also represents the standard value for the 'Actuarial assumptions' axis if no other member is used. |                             |

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

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                    |
|-----------|--|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | ActuarialGainsLossesArising<br>FromChangesInDemographi<br>cAssumptionsNetDefinedBe | (X) duration, debit         | label         | Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions   | Disclosure: IAS 19.141 c (ii) |
|           | nefitLiabilityAsset  |                             | documentation | The decrease (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurements of the net defined benefit liability (asset). Demographic assumptions deal with matters such as: (a) mortality; (b) rates of employee turnover, disability and early retirement; (c) the proportion of plan members with dependants who will be eligible for benefits; (d) the proportion of plan members who will select each form of payment option available under the plan terms; and (e) claim rates under medical plans. [Refer: Net defined benefit liability (asset)] |                               |
|           |  |                             | negatedLabel  | Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from changes in demographic assumptions   |                               |

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|   | Union      |

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

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

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

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

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References

Common practice:

Element type and

attributes

(X) duration, debit

Label type

documentation

negatedLabel

adjustments

adjustments

defined benefit liability (asset)]

label

Label content

The decrease (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments that result in remeasurements of the net defined

benefit liability (asset). Experience adjustments deal with the effects of differences between the previous actuarial assumptions and what has actually occurred. [Refer: Net

Increase (decrease) in net defined benefit liability (asset) resulting from actuarial losses (gains) arising from experience

resulting from actuarial gains (losses) arising from experience IAS 19.141 c

Decrease (increase) in net defined benefit liability (asset)

Prefix

ifrs-full

Element name/role URI

ActuarialGainsLossesArising

FromExperienceAdjustments

NetDefinedBenefitLiabilityAs

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

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

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | AdditionalDisclosuresForA<br>mountsRecognisedAsOfAc<br>quisitionDateForEachMajor<br>ClassOfAssetsAcquiredAn<br>dLiabilitiesAssumedAbstract |                             | label         | Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]                            |  |
| ifrs-full | AdditionalDisclosuresRelated<br>ToRegulatoryDeferralAc<br>countsAbstract   |                             | label         | Additional disclosures related to regulatory deferral accounts [abstract]  |  |
| ifrs-full | AdditionalInformationAbou<br>tEntityExposureToRisk   | text                        | label         | Additional information about entity exposure to risk   | Disclosure: IFRS 7.35                          |
|           |  |                             | documentation | Additional information about the entity's exposure to risk when the quantitative data disclosed are unrepresentative.  |  |
| ifrs-full | AdditionalInformationAbou<br>tInsuranceContractsExplana<br>tory  | text block                  | label         | Additional information about insurance contracts [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.94 |
|           |  |                             | documentation | Additional information about insurance contracts necessary to meet the objective of the disclosure requirements in IFRS 17. [Refer: Insurance contracts [member]]          |  |
| ifrs-full | AdditionalInformationAbout<br>NatureAndFinancialEffectOf<br>BusinessCombination  | text                        | label         | Additional information about nature and financial effect of business combination   | Disclosure: IFRS 3.63                          |
|           |  |                             | documentation | Additional information about the nature and financial effects of business combinations necessary to meet the objectives of IFRS 3. [Refer: Business combinations [member]] |  |
| ifrs-full | AdditionalInformationAbout<br>NatureOfAndChangesInRisk<br>sAssociatedWithInterestsIn   | text block                  | label         | Additional information about nature of and changes in risks associated with interests in structured entities [text block]  | Disclosure: IFRS 12.B25                        |
|           | StructuredEntitiesExplana<br>tory  |                             | documentation | The disclosure of additional information about the nature of, and changes in, risks associated with interests in structured entities.                                      |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                 |
|-----------|---|-----------------------------|---------------|--|----------------------------|
| ifrs-full | AdditionalInformationAbout<br>SharebasedPaymentArrange<br>ments                               | text block                  | label         | Additional information about share-based payment arrangements [text block]   | Disclosure: IFRS 2.52      |
|           |   |                             | documentation | Additional information about share-based payment arrangements necessary to satisfy the disclosure requirements of IFRS 2. [Refer: Share-based payment arrangements [member]]   |                            |
| ifrs-full | AdditionalInformationAb stract  |                             | label         | Additional information [abstract]  |                            |
| ifrs-full | AdditionalLiabilitiesContin<br>gentLiabilitiesRecognisedIn<br>BusinessCombination             | X duration, credit          | label         | Additional liabilities, contingent liabilities recognised in business combination  | Disclosure: IFRS 3.B67 c   |
|           |   |                             | documentation | The amount of additional contingent liabilities recognised in business combinations. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]] |                            |
|           |   |                             | totalLabel    | Total additional liabilities, contingent liabilities recognised in business combination  |                            |
| ifrs-full | AdditionalLiabilitiesContin<br>gentLiabilitiesRecognisedIn<br>BusinessCombinationAb<br>stract |                             | label         | Additional liabilities, contingent liabilities recognised in business combination [abstract]   |                            |
| ifrs-full | AdditionalPaidinCapital   | X instant, credit           | label         | Additional paid-in capital   | Common practice: IAS 1.55  |
|           |   |                             | documentation | The amount received or receivable from the issuance of the entity's shares in excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.                         |                            |
| ifrs-full | AdditionalPaidinCapitalMem  | member                      | label         | Additional paid-in capital [member]  | Common practice: IAS 1.108 |
|           |   |                             | documentation | This member stands for amounts received from issuance of<br>the entity's shares in excess of nominal value and amounts<br>received from other transactions involving the entity's stock<br>or stockholders.              |                            |

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| Prefix    | Element name/role URI   | Element type and attributes                               | Label type    | Label content  | References  |
|-----------|---|---|---------------|--|---|
| ifrs-full | AdditionalProvisionsOther<br>Provisions                                     | ovisionsOther X duration, credit                          | label         | Additional provisions, other provisions  | Disclosure: IAS 37.84 b                                 |
|           | TOVISIONS   |   | documentation | The amount of additional other provisions made. [Refer: Other provisions]  |   |
|           |   |   | totalLabel    | Total additional provisions, other provisions  |   |
| ifrs-full | AdditionalProvisionsOther<br>ProvisionsAbstract                             |   | label         | Additional provisions, other provisions [abstract]   |   |
| ifrs-full | AdditionalRecognitionGood will  | X duration, debit   | label         | Additional recognition, goodwill   | Disclosure: IFRS 3.B67 d (ii)                           |
| Will      | WIII  |   | documentation | The amount of additional goodwill recognised, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5. [Refer: Goodwill; Disposal groups classified as held for sale [member]] |   |
| ifrs-full | AdditionsFromAcquisitionsIn vestmentProperty                                | ditionsFromAcquisitionsIn X duration, debit tmentProperty | label         | Additions from acquisitions, investment property   | Disclosure: IAS 40.76 a,<br>Disclosure: IAS 40.79 d (i) |
|           |   |   | documentation | The amount of additions to investment property resulting from acquisitions. [Refer: Investment property]   |   |
| ifrs-full | AdditionsFromPurchasesBio logicalAssets                                     | X duration, debit   | label         | Additions from purchases, biological assets  | Disclosure: IAS 41.50 b                                 |
|           |   |   | documentation | The amount of additions to biological assets resulting from purchases. [Refer: Biological assets]  |   |
| ifrs-full | AdditionsFromSubsequentEx<br>penditureRecognisedAsAsset<br>BiologicalAssets | X duration, debit   | label         | Additions from subsequent expenditure recognised as asset, biological assets   | Common practice: IAS 41.50                              |
|           | biologicalAssets  |   | documentation | The amount of additions to biological assets resulting from subsequent expenditure recognised as an asset. [Refer: Biological assets]  |   |
| ifrs-full | AdditionsFromSubsequentEx penditureRecognisedAsAsse tInvestmentProperty     | X duration, debit   | label         | Additions from subsequent expenditure recognised as asset, investment property   | Disclosure: IAS 40.76 a,<br>Disclosure: IAS 40.79 d (i) |
|           | unvesimenti topetty   |   | documentation | The amount of additions to investment property resulting from subsequent expenditure recognised as an asset. [Refer: Investment property]  |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | AdditionsInvestmentProper<br>tyAbstract  |                             | label         | Additions, investment property [abstract]  |   |
| ifrs-full | AdditionsLiabilitiesUnderIn<br>suranceContractsAndReinsur<br>anceContractsIssued       | X duration, credit          | label         | Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued   | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG37 b |
|           |  |                             | documentation | The increase in liabilities under insurance contracts and reinsurance contracts issued, resulting from additions other than through business combinations. [Refer: Liabilities under insurance contracts and reinsurance contracts issued; Business combinations [member]] |   |
| ifrs-full | AdditionsOtherThanThrough<br>BusinessCombinationsBiologi<br>calAssets                  | X duration, debit           | label         | Additions other than through business combinations, biological assets  | Common practice: IAS 41.50  |
|           |  |                             | documentation | The amount of additions to biological assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Biological assets]  |   |
|           |  |                             | totalLabel    | Total additions other than through business combinations, biological assets  |   |
| ifrs-full | AdditionsOtherThanThrough<br>BusinessCombinationsBiologi<br>calAssetsAbstract          |                             | label         | Additions other than through business combinations, biological assets [abstract]   |   |
| ifrs-full | AdditionsOtherThanThrough<br>BusinessCombinationsIntangi<br>bleAssetsOtherThanGoodwill | X duration, debit           | label         | Additions other than through business combinations, intangible assets other than goodwill  | Disclosure: IAS 38.118 e (i)  |
|           |  |                             | documentation | The amount of additions to intangible assets other than goodwill, other than those acquired through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | AdditionsOtherThanThrough<br>BusinessCombinationsInvest<br>mentProperty        | X duration, debit           | label         | Additions other than through business combinations, investment property  | Disclosure: IAS 40.76 a,<br>Disclosure: IAS 40.79 d (i) |
|           |  |                             | documentation | The amount of additions to investment property other than those acquired through business combinations. [Refer: Business combinations [member]; Investment property]   |   |
|           |  |                             | totalLabel    | Total additions other than through business combinations, investment property  |   |
| ifrs-full | AdditionsOtherThanThrough<br>BusinessCombinationsProper<br>tyPlantAndEquipment | X duration, debit           | label         | Additions other than through business combinations, property, plant and equipment  | Disclosure: IAS 16.73 e (i)                             |
|           |  |                             | documentation | The amount of additions to property, plant and equipment other than those acquired through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]   |   |
| ifrs-full | AdditionsOtherThanThrough<br>BusinessCombinationsRein<br>suranceAssets         | X duration, debit           | label         | Additions other than through business combinations, reinsurance assets   | Common practice: Expiry date 2023-01-01 IFRS 4.37 e     |
|           |  |                             | documentation | The amount of additions to reinsurance assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Reinsurance assets]  |   |
| ifrs-full | AdditionsToNoncurrentAs sets   | X duration, debit           | label         | Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts  | Disclosure: IFRS 8.24 b,<br>Disclosure: IFRS 8.28 e     |
|           |  |                             | documentation | The amount of additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets and rights arising under insurance contracts. [Refer: Deferred tax assets; Financial instruments, class [member]; Non-current assets; Types of insurance contracts [member]] |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                |
|-----------|--|-----------------------------|---------------|--|---------------------------|
| ifrs-full | AdditionsToRightofuseAssets                                      | X duration, debit           | label         | Additions to right-of-use assets   | Disclosure: IFRS 16.53 h  |
|           |  |                             | documentation | The amount of additions to right-of-use assets. [Refer: Right-of-use assets]   |                           |
| ifrs-full | AddressOfRegisteredOfficeO<br>fEntity                            | text                        | label         | Address of entity's registered office  | Disclosure: IAS 1.138 a   |
|           |  |                             | documentation | The address at which the entity's office is registered.  |                           |
| ifrs-full | AddressWhereConsolidatedFi<br>nancialStatementsAreObtain<br>able | text                        | label         | Address where consolidated financial statements are obtainable   | Disclosure: IAS 27.16 a   |
|           |  |                             | documentation | The address where consolidated financial statements that comply with IFRSs of the entity's ultimate or any intermediate parent are obtainable. [Refer: Consolidated [member]; IFRSs [member]]  |                           |
| ifrs-full | AdjustedWeightedAverage<br>Shares                                | shares                      | label         | Weighted average number of ordinary shares used in calculating diluted earnings per share  | Disclosure: IAS 33.70 b   |
|           |  |                             | documentation | The weighted average number of ordinary shares outstanding plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares. [Refer: Ordinary shares [member]; Weighted average [member]] |                           |
| ifrs-full | AdjustmentsForAmortisatio<br>nExpense                            | X duration, debit           | label         | Adjustments for amortisation expense   | Common practice: IAS 7.20 |
|           |  |                             | documentation | Adjustments for amortisation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Depreciation and amortisation expense]  |                           |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | AdjustmentsForAmount<br>sTransferredToInitialCarryin<br>gAmountOfHedgedItems   | (X) duration, debit         | label         | Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.23 e |
|           |  |                             | documentation | The amounts removed from equity and included in the initial cost or other carrying amount of a non-financial asset (liability) whose acquisition or incurrence was a hedged, highly probable forecast transaction, net of tax. [Refer: Carrying amount [member]] |   |
|           |  |                             | negatedLabel  | Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax   |   |
| ifrs-full | AdjustmentsForCurrentTax<br>OfPriorPeriod                                      | X duration, debit           | label         | Adjustments for current tax of prior periods   | Example: IAS 12.80 b                              |
|           |  |                             | documentation | Adjustments of tax expense (income) recognised in the period for current tax of prior periods.   |   |
| ifrs-full | AdjustmentsForDecreaseIn creaseInAccruedIncomeInclu dingContractAssets         | X duration, debit           | label         | Adjustments for decrease (increase) in accrued income including contract assets  | Common practice: IAS 7.20 a                       |
|           |  |                             | documentation | Adjustments for the decrease (increase) in accrued income including contract assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Accrued income including contract assets; Profit (loss)]                            |   |
|           |  |                             | totalLabel    | Total adjustments for decrease (increase) in accrued income including contract assets  |   |
| ifrs-full | AdjustmentsForDecreaseIn creaseInAccruedIncomeInclu dingContractAssetsAbstract |                             | label         | Adjustments for decrease (increase) in accrued income including contract assets [abstract]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | AdjustmentsForDecreaseIn creaseInAccruedIncomeO therThanContractAssets | X duration, debit           | label         | Adjustments for decrease (increase) in accrued income other than contract assets  | Common practice: IAS 7.20 a |
|           |  |                             | documentation | Adjustments for the decrease (increase) in accrued income other than contract assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Accrued income other than contract assets; Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForDecreaseIn creaseInBiologicalAssets                      | X duration, debit           | label         | Adjustments for decrease (increase) in biological assets  | Common practice: IAS 7.20   |
|           |  |                             | documentation | Adjustments for decrease (increase) in biological assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForDecreaseIn creaseInContractAssets                        | X duration, debit           | label         | Adjustments for decrease (increase) in contract assets  | Common practice: IAS 7.20 a |
|           |  |                             | documentation | Adjustments for the decrease (increase) in contract assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Contract assets; Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForDecreaseIn creaseInDerivativeFinancia lAssets            | X duration, debit           | label         | Adjustments for decrease (increase) in derivative financial assets  | Common practice: IAS 7.20   |
|           |  |                             | documentation | Adjustments for decrease (increase) in derivative financial assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Derivative financial assets; Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForDecreaseIn<br>creaseInFinancialAssetsHeld<br>ForTrading  | X duration, debit           | label         | Adjustments for decrease (increase) in financial assets held for trading  | Common practice: IAS 7.20   |
|           |  |                             | documentation | Adjustments for decrease (increase) in financial assets held for trading to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at fair value through profit or loss, classified as held for trading; Profit (loss)] |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | AdjustmentsForDecreaseIn creaseInInventories                        | X duration, debit           | label         | Adjustments for decrease (increase) in inventories  | Common practice: IAS 7.20 a |
|           |   |                             | documentation | Adjustments for decrease (increase) in inventories to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Inventories; Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForDecreaseIn<br>creaseInLoansAndAdvances<br>ToBanks     | X duration, debit           | label         | Adjustments for decrease (increase) in loans and advances to banks  | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for decrease (increase) in loans and advances to banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to banks; Profit (loss)]         |                             |
| ifrs-full | AdjustmentsForDecreaseIn<br>creaseInLoansAndAdvances<br>ToCustomers | X duration, debit           | label         | Adjustments for decrease (increase) in loans and advances to customers  | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for decrease (increase) in loans and advances to customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to customers; Profit (loss)] |                             |
| ifrs-full | AdjustmentsForDecreaseIn creaseInOtherAssets                        | X duration, debit           | label         | Adjustments for decrease (increase) in other assets   | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for decrease (increase) in other assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other assets; Profit (loss)]                                       |                             |
| ifrs-full | AdjustmentsForDecreaseIn creaseInOtherCurrentAssets                 | X duration, debit           | label         | Adjustments for decrease (increase) in other current assets   | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for decrease (increase) in other current assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other current assets; Profit (loss)]                       |                             |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | AdjustmentsForDeferredTax<br>Expense   | X duration, debit           | label         | Adjustments for deferred tax expense  | Common practice: IAS 7.20   |
|           |  |                             | documentation | Adjustments for deferred tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred tax expense (income); Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForDeferredTax<br>OfPriorPeriods  | X duration, debit           | label         | Adjustments for deferred tax of prior periods   | Common practice: IAS 12.80  |
|           |  |                             | documentation | Adjustments of tax expense (income) recognised in the period for the deferred tax of prior periods.   |                             |
| ifrs-full | AdjustmentsForDepreciatio<br>nAndAmortisationExpense   | X duration, debit           | label         | Adjustments for depreciation and amortisation expense   | Common practice: IAS 7.20 b |
|           |  |                             | documentation | Adjustments for depreciation and amortisation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Depreciation and amortisation expense; Profit (loss)]  |                             |
| ifrs-full | AdjustmentsForDepreciatio<br>nAndAmortisationExpen<br>seAndImpairmentLossRever<br>salOfImpairmentLossRecogni | X duration, debit           | label         | Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss  | Common practice: IAS 7.20   |
|           | sedInProfitOrLoss  |                             | documentation | Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Impairment loss; Depreciation and amortisation expense; Impairment loss (reversal of impairment loss) recognised in profit or loss; Profit (loss)] |                             |
| ifrs-full | AdjustmentsForDepreciatio nExpense   | X duration, debit           | label         | Adjustments for depreciation expense  | Common practice: IAS 7.20   |
|           |  |                             | documentation | Adjustments for depreciation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]  |                             |

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| Prefix    | Element name/role URI                  | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | AdjustmentsForDividendIn come          | X duration, credit          | label         | Adjustments for dividend income   | Common practice: IAS 7.20   |
|           |  |                             | documentation | Adjustments for dividend income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Dividend income; Profit (loss)]                  |                             |
| ifrs-full | AdjustmentsForFairValue<br>GainsLosses | X duration, debit           | label         | Adjustments for fair value losses (gains)   | Common practice: IAS 7.20 b |
|           |  |                             | documentation | Adjustments for fair value losses (gains) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]                         |                             |
| ifrs-full | AdjustmentsForFinanceCosts             | X duration, debit           | label         | Adjustments for finance costs   | Common practice: IAS 7.20 c |
|           |  |                             | documentation | Adjustments for finance costs to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance costs; Profit (loss)]                      |                             |
| ifrs-full | AdjustmentsForFinanceIn come           | X duration, credit          | label         | Adjustments for finance income  | Common practice: IAS 7.20   |
|           |  |                             | documentation | Adjustments for finance income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance income; Profit (loss)]                    |                             |
| ifrs-full | AdjustmentsForFinanceInco<br>meCost    | X duration, credit          | label         | Adjustments for finance income (cost)   | Common practice: IAS 7.20   |
|           |  |                             | documentation | Adjustments for net finance income or cost to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance income (cost); Profit (loss)] |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                |
|-----------|---|-----------------------------|---------------|--|---------------------------|
| ifrs-full | AdjustmentsForGainLossOn<br>DisposalOfInvestmentsInSub<br>sidiariesJointVenturesAndAs<br>sociates | X duration, credit          | label         | Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates  | Common practice: IAS 7.20 |
|           | Sociates  |                             | documentation | Adjustments for gain (loss) on disposals investments in subsidiaries, joint ventures and associates to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates reported in separate financial statements; Profit (loss)] |                           |
| ifrs-full | AdjustmentsForGainLossOn<br>DisposalsPropertyPlantAndE<br>quipment                                | X duration, credit          | label         | Adjustments for gain (loss) on disposals, property, plant and equipment  | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for gain (loss) on disposals of property, plant and equipment to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Property, plant and equipment; Disposals, property, plant and equipment]   |                           |
| ifrs-full | AdjustmentsForGainsLosse<br>sOnChangeInFairValueLess<br>CostsToSellBiologicalAssets               | X duration, credit          | label         | Adjustments for gains (losses) on change in fair value less costs to sell, biological assets   | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for gains (losses) on changes in the fair value less costs to sell of biological assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]   |                           |
| ifrs-full | AdjustmentsForGainsLosse<br>sOnChangeInFairValueOfDeri<br>vatives                                 | X duration, credit          | label         | Adjustments for gains (losses) on change in fair value of derivatives  | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for gains (losses) on changes in the fair value of derivatives to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: At fair value [member]; Derivatives [member]; Profit (loss)]   |                           |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | AdjustmentsForGainsLosse<br>sOnFairValueAdjustmentIn<br>vestmentProperty  | X duration, credit          | label         | Adjustments for gains (losses) on fair value adjustment, investment property  | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for gains (losses) arising from a change in the fair value of investment property to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment property; Gains (losses) on fair value adjustment, investment property; Profit (loss)]  |                             |
| ifrs-full | AdjustmentsForImpairmen<br>tLossRecognisedInProfitOr<br>LossGoodwill  | X duration, debit           | label         | Adjustments for impairment loss recognised in profit or loss, goodwill  | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for impairment loss on goodwill recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Goodwill; Impairment loss; Impairment loss recognised in profit or loss]  |                             |
| ifrs-full | AdjustmentsForImpairmen<br>tLossReversalOfImpairmen<br>tLossRecognisedInProfitOr                                | X duration, debit           | label         | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss  | Common practice: IAS 7.20 b |
|           | Loss  |                             | documentation | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss]   |                             |
| ifrs-full | AdjustmentsForImpairmen<br>tLossReversalOfImpairmen<br>tLossRecognisedInProfitOr<br>LossExplorationAndEvaluatio | X duration, debit           | label         | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets   | Common practice: IAS 7.20   |
|           | nAssets   |                             | documentation | Adjustments for impairment loss (reversal of impairment loss) on exploration and evaluation assets recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Exploration and evaluation assets [member]; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss] |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                |
|-----------|---|-----------------------------|---------------|--|---------------------------|
| ifrs-full | AdjustmentsForImpairmen<br>tLossReversalOfImpairmen<br>tLossRecognisedInProfitOr<br>LossInventories                   | ,                           | label         | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories  | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for impairment loss (reversal of impairment loss) on inventories recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Inventories; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss] |                           |
| ifrs-full | AdjustmentsForImpairmen<br>tLossReversalOfImpairmen<br>tLossRecognisedInProfitOr<br>LossLoansAndAdvances              | X duration, debit           | label         | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances   | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for impairment loss (reversal of impairment loss) on loans and advances recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss]  |                           |
| ifrs-full | AdjustmentsForImpairmen<br>tLossReversalOfImpairmen<br>tLossRecognisedInProfitOr<br>LossPropertyPlantAndEquip<br>ment | _                           | label         | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment  | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for impairment loss (reversal of impairment loss) on property, plant and equipment recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Property, plant and equipment]  | n)                        |

| Prefix    | Element name/role URI  | Element type and attributes   | Label type   | Label content   | References                  |
|-----------|--|---|--|---|-----------------------------|
| ifrs-full | AdjustmentsForImpairmen<br>tLossReversalOfImpairmen<br>tLossRecognisedInProfitOr<br>LossTradeAndOtherReceiva | X duration, debit   | label  | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables   | Common practice: IAS 7.20   |
|           | bles   | documentation  Adjustments for impairment loss (re loss) on trade and other receivables a loss to reconcile profit (loss) to net coperating activities. [Refer: Trade and Impairment loss; Adjustments for in of impairment loss) recognised in profit. | Adjustments for impairment loss (reversal of impairment loss) on trade and other receivables recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other receivables; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss] |   |                             |
| ifrs-full | AdjustmentsForIncomeTaxEx pense  | X duration, debit   | label  | Adjustments for income tax expense  | Disclosure: IAS 7.35        |
|           |  |   | documentation  | Adjustments for income tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]  |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInContractLiabilities   | X duration, debit   | label  | Adjustments for increase (decrease) in contract liabilities   | Common practice: IAS 7.20 a |
|           |  |   | documentation  | Adjustments for the increase (decrease) in contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Contract liabilities; Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInDeferredIncomeInclu dingContractLiabilities                                 | X duration, debit   | label  | Adjustments for increase (decrease) in deferred income including contract liabilities   | Common practice: IAS 7.20 a |
|           |  |   | documentation  | Adjustments for the increase (decrease) in deferred income including contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred income including contract liabilities; Profit (loss)] |                             |
|           |  |   | totalLabel   | Total adjustments for increase (decrease) in deferred income including contract liabilities   |                             |

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|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | AdjustmentsForIncreaseDe creaseInDeferredIncomeInclu dingContractLiabilitiesAb stract |                             | label         | Adjustments for increase (decrease) in deferred income including contract liabilities [abstract]  |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInDeferredIncomeO therThanContractLiabilities          | X duration, debit           | label         | Adjustments for increase (decrease) in deferred income other than contract liabilities  | Common practice: IAS 7.20 a |
|           |   |                             | documentation | Adjustments for the increase (decrease) in deferred income other than contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred income other than contract liabilities; Profit (loss)] |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInDepositsFromBanks                                    | X duration, debit           | label         | Adjustments for increase (decrease) in deposits from banks  | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for increase (decrease) in deposits from banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from banks; Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInDepositsFromCusto mers                               | X duration, debit           | label         | Adjustments for increase (decrease) in deposits from customers  | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for increase (decrease) in deposits from customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from customers; Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInDerivativeFinancialLi abilities                      | X duration, debit           | label         | Adjustments for increase (decrease) in derivative financial liabilities   | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for increase (decrease) in derivative financial liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Derivative financial liabilities; Profit (loss)]                                   |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                |
|-----------|---|-----------------------------|---------------|---|---------------------------|
| ifrs-full | AdjustmentsForIncreaseDe creaseInEmployeeBenefitLi abilities                            | X duration, debit           | label         | Adjustments for increase (decrease) in employee benefit liabilities   | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for increase (decrease) in employee benefit liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]   |                           |
| ifrs-full | AdjustmentsForIncreaseDe creaseInFinancialLiabilitie sHeldForTrading                    | X duration, debit           | label         | Adjustments for increase (decrease) in financial liabilities held for trading   | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for increase (decrease) in financial liabilities held for trading to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial liabilities; Financial liabilities at fair value through profit or loss that meet definition of held for trading; Profit (loss)]   |                           |
| ifrs-full | AdjustmentsForIncreaseDe creaseInInsuranceReinsuran ceAndInvestmentContractLi abilities | X duration, debit           | label         | Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities   | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under insurance contracts and reinsurance contracts issued; Profit (loss)] |                           |
| ifrs-full | AdjustmentsForIncreaseDe creaseInOtherCurrentLiabil ities                               | X duration, debit           | label         | Adjustments for increase (decrease) in other current liabilities  | Common practice: IAS 7.20 |
|           |   |                             | documentation | Adjustments for increase (decrease) in other current liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other current liabilities; Profit (loss)]   |                           |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | AdjustmentsForIncreaseDe creaseInOtherLiabilities                         | X duration, debit           | label         | Adjustments for increase (decrease) in other liabilities  | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for increase (decrease) in other liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other liabilities; Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInOtherOperatingPay ables                  | X duration, debit           | label         | Adjustments for increase (decrease) in other operating payables   | Common practice: IAS 7.20 a |
|           |   |                             | documentation | Adjustments for increase (decrease) in other operating payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInRepurchaseAgree mentsAndCashCollateralOn | X duration, debit           | label         | Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent   | Common practice: IAS 7.20   |
|           | SecuritiesLent  |                             | documentation | Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Repurchase agreements and cash collateral on securities lent; Profit (loss)] |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInTradeAccountPayable                      | X duration, debit           | label         | Adjustments for increase (decrease) in trade accounts payable   | Common practice: IAS 7.20 a |
|           |   |                             | documentation | Adjustments for increase (decrease) in trade accounts payable to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]   |                             |
| ifrs-full | AdjustmentsForIncreaseDe creaseInTradeAndOtherPay ables                   | X duration, debit           | label         | Adjustments for increase (decrease) in trade and other payables   | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for increase (decrease) in trade and other payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other payables; Profit (loss)]   |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | AdjustmentsForIncreaseInO<br>therProvisionsArisingFrom<br>PassageOfTime | X duration, debit           | label         | Adjustments for increase in other provisions arising from passage of time   | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for increases in other provisions arising from the passage of time to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Other provisions [member]] |                             |
| ifrs-full | AdjustmentsForInterestEx pense  | X duration, debit           | label         | Adjustments for interest expense  | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for interest expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest expense; Profit (loss)]  |                             |
| ifrs-full | AdjustmentsForInterestIn come   | X duration, credit          | label         | Adjustments for interest income   | Common practice: IAS 7.20   |
|           |   |                             | documentation | Adjustments for interest income expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest income; Profit (loss)]  |                             |
| ifrs-full | AdjustmentsForLossesGain<br>sOnDisposalOfNoncurrentAs<br>sets           | X duration, debit           | label         | Adjustments for losses (gains) on disposal of non-current assets  | Common practice: IAS 7.14   |
|           |   |                             | documentation | Adjustments for losses (gains) on disposal of non-current assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Non-current assets; Profit (loss)]                      |                             |
| ifrs-full | AdjustmentsForProvisions  | X duration, debit           | label         | Adjustments for provisions  | Common practice: IAS 7.20 b |
|           |   |                             | documentation | Adjustments for provisions to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Provisions; Profit (loss)]  |                             |
| ifrs-full | AdjustmentsForReconcilePro fitLoss                                      | X duration, debit           | label         | Adjustments to reconcile profit (loss)  | Disclosure: IAS 7.20        |
|           |   |                             | documentation | Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]   |                             |
|           |   |                             | totalLabel    | Total adjustments to reconcile profit (loss)  |                             |

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

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

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

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|--|---|-----------------------------|--|--|--|
| ifrs-full AdministrationCostsNotRe flectedInReturnOnPlanAssets DefinedBenefitPlans | flectedInReturnOnPlanAssets   | X duration, debit           | label  | Administration costs not reflected in return on plan assets, defined benefit plans   | Common practice:<br>IAS 19.135 b   |
|  |   | documentation               | The amount of administration costs in the current period related to defined benefit plans that are not reflected in the return on plan assets. [Refer: Administrative expenses; Postemployment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from administration costs not reflected in return on plan assets; Return on plan assets excluding interest income or expense, net of tax, defined benefit plans; Return on plan assets excluding interest income or expense, before tax, defined benefit plans] |  |  |
| ifrs-full  | AdministrativeExpense   | (X) duration, debit         | label  | Administrative expenses  | Example: IAS 1.103,<br>Disclosure: IAS 1.99,<br>Disclosure: IAS 26.35 b (vi) |
|  |   |                             | documentation  | The amount of expenses that the entity classifies as being administrative.   |  |
|  |   |                             | negatedLabel   | Administrative expenses  |  |
| ifrs-full  | Advances  | X instant, credit           | label  | Advances received, representing contract liabilities for performance obligations satisfied at point in time  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78                      |
|  |   |                             | documentation  | The amount of advances received representing contract liabilities for performance obligations satisfied at a point in time. [Refer: Contract liabilities; Performance obligations satisfied at point in time [member]] |  |
| ifrs-full  | AdvertisingExpense  | X duration, debit           | label  | Advertising expense  | Common practice: IAS 1.112 c   |
|  |   |                             | documentation  | The amount of expense arising from advertising.  |  |
| ifrs-full  | AggregateAdjustmentToCar<br>ryingValueReportedUnderPre<br>viousGAAPMember | member                      | label  | Aggregate adjustment to carrying amounts reported under previous GAAP [member]   | Disclosure: IFRS 1.30 b  |
|  |   |                             | documentation  | This member stands for the aggregate adjustment to the carrying amounts reported under previous GAAP. [Refer: Carrying amount [member]; Previous GAAP [member]]  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content   | References   |
|-----------|---|-----------------------------|------------------|---|--|
| ifrs-full | AggregateContinuingAndDis continuedOperationsMember                                 | member                      | label            | Aggregate continuing and discontinued operations [member]   | Disclosure: IFRS 5 -<br>Presentation and disclosu  |
|           |   |                             | documentation    | This member stands for the aggregate of continuing and discontinued operations. [Refer: Discontinued operations [member]; Continuing operations [member]]   |  |
| ifrs-full | AggregateDifferenceBetween<br>FairValueAtInitialRecognitio<br>nAndAmountDeterminedU | X instant                   | label            | Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss   | Disclosure: IFRS 7.28 b  |
|           | singValuationTechniqueYetTo<br>BeRecognised   | p                           | documentation    | The aggregate difference between the fair value at initial recognition and the transaction price for financial instruments that is yet to be recognised in profit or loss. [Refer: Financial instruments, class [member]] |  |
|           |   |                             | periodStartLabel | Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period  |  |
|           |   |                             | periodEndLabel   | Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at end of period  |  |
| ifrs-full | -full AggregatedIndividuallyImma terialAssociatesMember                             |                             | label            | Aggregated individually immaterial associates [member]  | Disclosure: IFRS 12.21 c (ii) Disclosure: Expiry date 2023-01-01 IFRS 4.39J b, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b |
|           |   |                             | documentation    | This member stands for the aggregation of associates that are individually immaterial. [Refer: Associates [member]]   |  |
| ifrs-full | AggregatedIndividuallyImma<br>terialBusinessCombinations<br>Member                  | member                      | label            | Aggregated individually immaterial business combinations [member]   | Disclosure: IFRS 3.B65   |
|           |   |                             | documentation    | This member stands for the aggregation of business combinations that are individually immaterial. [Refer: Business combinations [member]]   |  |

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|-----------|----------------------------|-----------------------------|---------------|---|--|
|           | AggregatedIndividuallyImma | member                      | label         | Aggregated individually immaterial joint ventures [member]  | Disclosure: IFRS 12.21 c (i),  |
|           | terialJointVenturesMember  |                             | documentation | This member stands for the aggregation of joint ventures that are individually immaterial. [Refer: Joint ventures [member]]                   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J b,<br>Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M b   |
| ifrs-full | AggregatedMeasurement      | member [default]            | label         | Aggregated measurement [member]   | Disclosure: IAS 40.32A,  |
|           | Member                     |                             | documentation | This member stands for all types of measurement. It also represents the standard value for the 'Measurement' axis if no other member is used. | Disclosure: IAS 41.50,<br>Disclosure: IFRS 13.93 a   |
| ifrs-full | AggregatedTimeBandsMem     | member                      | label         | Aggregated time bands [member]  | Disclosure: IAS 1.61, Example:   |
|           | ber                        |                             | documentation | This member stands for aggregated time bands. It also represents the standard value for the 'Maturity' axis if no other member is used.       | IAS 19.147 c, Disclosure: IFRS 15.120 b (i), Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.109, Disclosure: Effective 2023-01-01 IFRS 17.109A, Disclosure: Effective 2023-01-01 IFRS 17.120, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Disclosure: IFRS 7.23B a, Example: IFRS 7.B11, Example: IFRS 7.B35 |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                           |
|-----------|--|-----------------------------|---------------|--|--------------------------------------|
|           | AggregateNotSignificantIndi<br>vidualAssetsOrCashgeneratin<br>gUnitsMember | member                      | label         | Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]   | Disclosure: IAS 36.135               |
|           |  |                             | documentation | This member stands for the aggregate of cash-generating units for which the amount of goodwill or intangible assets with indefinite useful lives is not significant. [Refer: Cashgenerating units [member]; Goodwill; Intangible assets other than goodwill] |                                      |
| ifrs-full | AggregateOfFairValuesMem<br>ber  | member [default]            | label         | Aggregate of fair values [member]  | Disclosure: IFRS 1.30 a              |
|           |  |                             | documentation | This member stands for the aggregate of fair values. It also represents the standard value for the 'Fair value as deemed cost' axis if no other member is used.  |                                      |
| ifrs-full | AgriculturalProduceByGrou<br>pAxis   | axis                        | label         | Agricultural produce by group [axis]   | Common practice:<br>IAS 41.46 b (ii) |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                                      |
| frs-full  | AgriculturalProduceGroup<br>Member   | member [default]            | label         | Agricultural produce, group [member]   | Common practice:<br>IAS 41.46 b (ii) |
|           |  |                             | documentation | This member stands for all agricultural produce when disaggregated by group. It also represents the standard value for the 'Agricultural produce by group' axis if no other member is used. [Refer: Current agricultural produce]                            |                                      |
| ifrs-full | Aircraft   | X instant, debit            | label         | Aircraft   | Example: IAS 16.37 e                 |
|           |  |                             | documentation | The amount of property, plant and equipment representing aircraft used in the entity's operations.   |                                      |

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| Prefix    | Element name/role URI                                | Element type and attributes | Label type       | Label content  | References  |
|-----------|--|-----------------------------|------------------|--|---|
| ifrs-full | AircraftMember                                       | member                      | label            | Aircraft [member]  | Example: IAS 16.37 e                                |
|           |  |                             | documentation    | This member stands for a class of property, plant and equipment representing aircraft used in entity's operations. [Refer: Property, plant and equipment]                      |   |
| ifrs-full | AirportLandingRightsMem                              | member                      | label            | Airport landing rights [member]  | Common practice: IAS 38.119                         |
|           |  |                             | documentation    | This member stands for airport landing rights.   |   |
| ifrs-full | AllLevelsOfFairValueHierarch<br>yMember              | member [default]            | label            | All levels of fair value hierarchy [member]  | Disclosure: IAS 19.142,<br>Disclosure: IFRS 13.93 b |
|           | yee.   |                             | documentation    | This member stands for all levels of the fair value hierarchy. It also represents the standard value for the 'Levels of fair value hierarchy' axis if no other member is used. |   |
| ifrs-full | AllOtherSegmentsMember                               | member                      | label            | All other segments [member]  | Disclosure: IFRS 15.115,<br>Disclosure: IFRS 8.16   |
|           |  |                             | documentation    | This member stands for business activities and operating segments that are not reportable.   |   |
| ifrs-full | AllowanceAccountForCredi<br>tLossesOfFinancialAssets | X instant, credit           | label            | Allowance account for credit losses of financial assets  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.16     |
|           | the sector of manetal assets                         |                             | documentation    | The amount of an allowance account used to record impairments to financial assets due to credit losses. [Refer: Financial assets]  |   |
|           |  |                             | periodStartLabel | Allowance account for credit losses of financial assets at beginning of period   |   |
|           |  |                             | periodEndLabel   | Allowance account for credit losses of financial assets at end of period   |   |
| ifrs-full | AllowanceForCreditLosses<br>Member                   | member                      | label            | Allowance for credit losses [member]   | Common practice: IAS 12.81 g                        |
|           | Memoer   |                             | documentation    | This member stands for an allowance account used to record impairments to financial assets due to credit losses.   |   |
| ifrs-full | AllTypesOfDepositaryRe ceiptsMember                  | member                      | label            | All types of depositary receipts [member]  | Common practice: IAS 1.112 c                        |
|           |  |                             | documentation    | This member stands for all types of depositary receipts.   | 1   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | AllYearsOfInsuranceClaim<br>Member  | member [default]            | label         | All years of insurance claim [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.130   |
|           |   |                             | documentation | This member stands for all years of the insurance claims. It also represents the standard value for the 'Years of insurance claim' axis if no other member is used.   |   |
| ifrs-full | AmortisationAssetsRecogni<br>sedFromCostsIncurredToOb<br>tainOrFulfilContractsWith<br>Customers | X duration, debit           | label         | Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers  | Disclosure: IFRS 15.128 b   |
| Customer  |   |                             | documentation | The amount of amortisation for assets recognised from the costs incurred to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers; Amortisation expense]               |   |
| ifrs-full | AmortisationDeferredAcquisi<br>tionCostsArisingFromInsuran<br>ceContracts                       | (X) duration, credit        | label         | Amortisation, deferred acquisition costs arising from insurance contracts   | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG39 c |
|           |   |                             | documentation | The amount of amortisation of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts; Depreciation and amortisation expense; Types of insurance contracts [member]] |   |
|           |   |                             | negatedLabel  | Amortisation, deferred acquisition costs arising from insurance contracts   |   |
| ifrs-full | AmortisationExpense   | X duration, debit           | label         | Amortisation expense  | Common practice: IAS 1.112 c  |
|           |   |                             | documentation | The amount of amortisation expense. Amortisation is the systematic allocation of depreciable amounts of intangible assets over their useful lives.  |   |

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

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| Prefix  | Element name/role URI             | Element type and attributes   | Label type   | Label content   | References                  |
|---|-----------------------------------|---|--|---|-----------------------------|
| ifrs-full   |                                   | text  | label  | Amortisation method, intangible assets other than goodwill  | Disclosure: IAS 38.118 b    |
|   | bleAssetsOtherThanGoodwill        |   | documentation  | The amortisation method used for intangible assets other than goodwill with finite useful lives. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]                            |                             |
|   |                                   | amortisationOfGainsAndLos esArisingOnBuyingReinsur nce  X duration, debit label documentation | label  | Amortisation of losses (gains) arising on buying reinsurance  | 2023-01-01 IFRS 4 37 b (ii) |
|   | sesArisingOnBuyingReinsur<br>ance |   | documentation  | The amount of amortisation of deferred losses (gains) arising from the purchase of reinsurance. [Refer: Depreciation and amortisation expense; Gains (losses) recognised in profit or loss on buying reinsurance] |                             |
| ifrs-full AmortisationRateIntangible<br>AssetsOtherThanGoodwill | X.XX duration                     | label   | Amortisation rate, intangible assets other than goodwill | Disclosure: IAS 38.118 a  |                             |
|   | AssetsOtherThanGoodwill           | OtherThanGoodwill   | documentation  | The amortisation rate used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]  |                             |

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| Prefix                   | Element name/role URI   | Element type and attributes | Label type         | Label content  | References                                    |
|--------------------------|---|-----------------------------|--------------------|--|---|
| ceiva<br>tives<br>tigate | AmountByWhichLoansOrRe ceivablesRelatedCreditDeriva tivesOrSimilarInstrumentsMi | X instant                   | label              | Amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk   | Disclosure: Expiry date 2023-01-01 IFRS 7.9 b |
|                          | tigateMaximumExposureTo<br>CreditRisk   |                             | documentation      | related to loans or receivables mitigate maximum exposure to credit risk  The amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk [member]; Maximum exposure to credit risk; Derivatives [member]]  aryGui  A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation, amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [me |   |
|                          |   |                             | commentaryGuidance | element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of  |   |

| Prefix    | Element name/role URI                                  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | AmountByWhichRegulatory<br>DeferralAccountCreditBalan  | X instant, debit            | label         | Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible   | Disclosure: IFRS 14.36  |
|           | ceHasBeenReducedBecauseI<br>tIsNoLongerFullyReversible |                             | documentation | The amount by which a regulatory deferral account credit balance has been reduced because it is no longer fully reversible. [Refer: Regulatory deferral account credit balances] |   |
| ifrs-full | AmountByWhichRegulatory<br>DeferralAccountDebitBalance | X instant, credit           | label         | Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable   | Disclosure: IFRS 14.36  |
|           | HasBeenReducedBecauseItIs<br>NoLongerFullyRecoverable  |                             | documentation | The amount by which a regulatory deferral account debit balance has been reduced because it is no longer fully recoverable. [Refer: Regulatory deferral account debit balances]  |   |
| ifrs-full | ll AmountByWhichUnitsRecov erableAmountExceedsItsCar   | X instant, debit            | label         | Amount by which unit's recoverable amount exceeds its carrying amount  | Disclosure: IAS 36.134 f (i),<br>Disclosure: IAS 36.135 e (i) |
|           | ryingAmount  |                             | documentation | The amount by which a cash-generating unit's (group of units') recoverable amount exceeds its carrying amount. [Refer: Carrying amount [member]; Cash-generating units [member]] |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | AmountByWhichValueAs<br>signedToKeyAssumption<br>MustChangeInOrderForUnits<br>RecoverableAmountToBeE<br>qualToCarryingAmount | X.XX instant                | label         | Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount  | Disclosure: IAS 36.134 f (iii),<br>Disclosure: IAS 36.135 e (iii) |
|           |  |                             | documentation | The amount by which value that has been assigned to a key assumption must change in order for a unit's recoverable amount to be equal to its carrying amount. [Refer: Carrying amount [member]]   |   |
| ifrs-full | AmountIncurredByEntityFor<br>ProvisionOfKeyManagement<br>PersonnelServicesProvidedBy<br>SeparateManagementEntity             | X duration, debit           | label         | Amount incurred by entity for provision of key management personnel services provided by separate management entity   | Disclosure: IAS 24.18A  |
|           |  |                             | documentation | The amount incurred by the entity for provision of key management personnel services that are provided by a separate management entity. [Refer: Key management personnel of entity or parent [member]; Separate management entities [member]] |   |
| ifrs-full | AmountOfReclassification<br>sOrChangesInPresentation   | X duration                  | label         | Amount of reclassifications or changes in presentation  | Disclosure: IAS 1.41 b  |
|           |  |                             | documentation | The amount that is reclassified when the entity changes classification or presentation in its financial statements.   |   |
| ifrs-full | AmountPresentedInOther<br>ComprehensiveIncomeReali<br>sedAtDerecognition   | X duration                  | label         | Amount presented in other comprehensive income realised at derecognition of financial liability   | Disclosure: IFRS 7.10 d   |
|           |  |                             | documentation | The amount presented in other comprehensive income that was realised at derecognition of financial liabilities designated at fair value through profit or loss. [Refer: Other comprehensive income]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | AmountReclassifiedFromPro<br>fitOrLossToOtherComprehen<br>siveIncomeApplyingOver<br>layApproach                                   | X duration, debit           | label         | Amount reclassified from profit or loss to other comprehensive income applying overlay approach   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.35D a     |
|           |   |                             | documentation | The amount reclassified from profit or loss to other comprehensive income when applying the overlay approach, presented as a separate line item in profit or loss.              |   |
| ifrs-full | AmountReclassifiedFromPro<br>fitOrLossToOtherComprehen<br>siveIncomeApplyingOver<br>layApproachNewlyDesigna<br>tedFinancialAssets | X duration, debit           | label         | Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L f (i) |
|           |   |                             | documentation | The amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach.                          |   |
| ifrs-full | AmountReclassifiedToOther<br>ComprehensiveIncomeFrom<br>ProfitOrLossApplyingOver<br>layApproachBeforeTax                          | X duration, credit          | label         | Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.35D b     |
|           |   |                             | documentation | The amount recognised in other comprehensive income on reclassification from profit or loss when applying the overlay approach, before tax. [Refer: Other comprehensive income] |   |
| ifrs-full | AmountReclassifiedToOther<br>ComprehensiveIncomeFrom<br>ProfitOrLossApplyingOver<br>layApproachNetOfTax                           | X duration, credit          | label         | Amount reclassified to other comprehensive income from profit or loss applying overlay approach, net of tax   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.35D b     |
|           |   |                             | documentation | The amount recognised in other comprehensive income on reclassification from profit or loss when applying the overlay approach, net of tax. [Refer: Other comprehensive income] |   |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type              | Label content  | References   |
|-----------|--|---|-------------------------|--|--|
| ifrs-full | AmountRecognisedInOther<br>ComprehensiveIncomeAn<br>dAccumulatedInEquityRela<br>tingToNoncurrentAssetsOr<br>DisposalGroupsHeldForSale            | X instant, credit   | label                   | Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale  | Example: IFRS 5 -, Example: 12,<br>Disclosure: IFRS 5.38 |
|           | Disposaidioupsi iciui oi saic  |   | documentation           | The amount recognised in other comprehensive income and accumulated in equity, relating to non-current assets or disposal groups held for sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other reserves; Other comprehensive income; Disposal groups classified as held for sale [member]] |  |
| ifrs-full | AmountRecognisedInOther<br>ComprehensiveIncomeAn<br>dAccumulatedInEquityRela<br>tingToNoncurrentAssetsOr   | mprehensiveIncomeAn<br>ccumulatedInEquityRela<br>gToNoncurrentAssetsOr<br>sposalGroupsHeldForSale   | label                   | Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]   | Example: IFRS 5 -, Example: 12,<br>Disclosure: IFRS 5.38 |
|           | Member   |   | documentation           | This member stands for a component of equity resulting from amounts that are recognised in other comprehensive income and accumulated in equity that relate to non-current assets or disposal groups held for sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other comprehensive income]   |  |
| ifrs-full | AmountRecognisedInProfitOrLossForReportingPeriodToReflectChangesInLeasePaymentsThatAriseFromRentConcessionsOccurringAsDirectConsequenceOfCovid19 | portingPeriod ngesInLeasePay iseFromRent occurringAsDir iceOfCovid19 //hichLesseeAp ExpedientInPara | label                   | Amount recognised in profit or loss for reporting period to reflect changes in lease payments that arise from rent concessions occurring as direct consequence of covid-19 pandemic to which lessee applied practical expedient in paragraph 46A of IFRS 16  | Disclosure: IFRS 16.60A b                                |
|           | pliedPracticalExpedientInPara<br>graph46AOfIFRS16  |   | documentation           | The amount recognised in profit or loss for the reporting period to reflect changes in lease payments that arise from rent concessions occurring as a direct consequence of the covid-19 pandemic, to which the lessee has applied the practical expedient in paragraph 46A of IFRS 16.                                      |  |
|           |  |   | commentaryGui-<br>dance | A positive XBRL value should be used to indicate when the amount represents a change that reduces the lease payments.  |  |

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| Prefix                       | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|------------------------------|--|-----------------------------|---------------|--|--|
| ifrs-full                    | AmountRemovedFromReser<br>veOfCashFlowHedgesAndIn<br>cludedInInitialCostOrOther<br>CarryingAmountOfNonfinan<br>cialAssetLiabilityOrFirmCom<br>mitmentForWhichFairValueH<br>edgeAccountingIsApplied           | (X) duration, debit         | label         | Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied   | Disclosure: IFRS 7.24E a,<br>Disclosure: IFRS 9.6.5.11 d (i) |
|                              | euge/recountings/sppileu   |                             | documentation | The amount removed from reserve of cash flow hedges and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of cash flow hedges]   |  |
|                              |  |                             | negatedLabel  | Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied   |  |
| v<br>e:<br>d<br>tl<br>n<br>C | AmountRemovedFromReser veOfChangeInValueOfFor eignCurrencyBasisSpreadsAn dIncludedInInitialCostOrO therCarryingAmountOfNonfinancialAssetLiabilityOrFirm CommitmentForWhichFairValueHedgeAccountingIsAp plied | n<br>fi<br>'a               | label         | Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied  | Disclosure: IFRS 9.6.5.16                                    |
|                              |  |                             | documentation | The amount removed from reserve of change in value of foreign currency basis spreads and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of foreign currency basis spreads] | r  |
|                              |  |                             | negatedLabel  | Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied  |  |

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| Prefix          | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                      |
|-----------------|--|-----------------------------|---------------|--|---------------------------------|
| ifrs-full       | AmountRemovedFromReser<br>veOfChangeInValueOfForwar<br>dElementsOfForwardCon<br>tractsAndIncludedInInitial<br>CostOrOtherCarryingAmoun<br>tOfNonfinancialAssetLiabili<br>tyOrFirmCommitmentFor       |                             | label         | Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied   | Disclosure: IFRS 9.6.5.16       |
| WhichFairValueF | WhichFairValueHedgeAc<br>countingIsApplied   |                             | documentation | The amount removed from reserve of change in value of forward elements of forward contracts and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of forward elements of forward contracts] |                                 |
|                 |  |                             | negatedLabel  | Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied   |                                 |
| ifrs-full       | AmountRemovedFromReser veOfChangeInValueOfTime ValueOfOptionsAndInclude dInInitialCostOrOtherCar ryingAmountOfNonfinancia lAssetLiabilityOrFirmCom mitmentForWhichFairValueH edgeAccountingIsApplied |                             | label         | Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied   | Disclosure: IFRS 9.6.5.15 b (i) |
|                 |  |                             | documentation | The amount removed from reserve of change in value of time value of options and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of time value of options]                                 |                                 |
|                 |  |                             | negatedLabel  | Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied   |                                 |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content  | References  |
|-----------|--|-------------------------------|---------------|--|---|
| ifrs-full | AmountReportedInProfitOr<br>LossApplyingIFRS9Financia<br>lAssetsToWhichOverlayAp | X duration, debit             | label         | Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L d (i) |
|           | proachIsApplied  |                               | documentation | The amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.   |   |
| ifrs-full | AmountsArisingFromInsuran ceContractsAxis  | axis                          | label         | Amounts arising from insurance contracts [axis]  | Common practice: Expiry date 2023-01-01 IFRS 4 -                            |
|           |  |                               | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | Disclosure  |
| ifrs-full | rs-full AmountsIncurredDeferredAc quisitionCostsArisingFromIn suranceContracts   | X duration, debit             | label         | Amounts incurred, deferred acquisition costs arising from insurance contracts  | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date     |
|           |  |                               | documentation | The increase in deferred acquisition costs arising from insurance contracts resulting from amounts of those costs incurred. [Refer: Deferred acquisition costs arising from insurance contracts]   | 2023-01-01 IFRS 4.IG39 b  |
| Tha       | AmountsPayableOnDemand<br>ThatAriseFromContractsWi<br>thinScopeOfIFRS17          | X instant, credit             | label         | Amounts payable on demand that arise from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.132 c                           |
|           |  |                               | documentation | The amounts payable on demand that arise from contracts within the scope of IFRS 17.   |   |
| ifrs-full | AmountsPayableRelatedParty<br>Transactions                                       | elatedParty X instant, credit | label         | Amounts payable, related party transactions  | Disclosure: IAS 24.18 b,<br>Disclosure: IAS 24.20                           |
|           |  |                               | documentation | The amounts payable resulting from related party transactions. [Refer: Related parties [member]]   |   |
| ifrs-full | AmountsPayableToTransfer<br>eeInRespectOfTransferredAs<br>sets                   | X instant, credit             | label         | Other amounts payable to transferee in respect of transferred assets   | Disclosure: IFRS 7.42E d  |
|           |  |                               | documentation | The amounts payable to the transferee in respect of transferred financial assets other than the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets (for example, the strike price in an option agreement). [Refer: Financial assets] |   |

| Prefix   | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|--|---|-----------------------------|---------------|--|---|
| ifrs-full  | AmountsReceivableRelated<br>PartyTransactions   | X instant, debit            | label         | Amounts receivable, related party transactions   | Disclosure: IAS 24.18 b,<br>Disclosure: IAS 24.20 |
|  |   |                             | documentation | The amounts receivable resulting from related party transactions. [Refer: Related parties [member]]  |   |
| ifrs-full  | AmountsRecognisedAsOfAc<br>quisitionDateForEachMajor<br>ClassOfAssetsAcquiredAn<br>dLiabilitiesAssumedAbstract                            |                             | label         | Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]   |   |
| ifrs-full  | AmountsRecognisedForTran<br>sactionRecognisedSeparately<br>FromAcquisitionOfAssetsAn<br>dAssumptionOfLiabilitiesIn<br>BusinessCombination | X duration                  | label         | Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination  | Disclosure: IFRS 3.B64 l (iii)                    |
|  |   |                             | documentation | The amounts recognised for transaction recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]                                  |   |
| ifrs-full AmountsRemovedFromEqui<br>tyAndAdjustedAgainstFairVa<br>lueOfFinancialAssetsOnRe<br>classificationOutOfFairValue<br>ThroughOtherComprehensi<br>veIncomeMeasurementCate |   | (X) duration, debit         | label         | Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, before tax  | Disclosure: IFRS 9.5.6.5                          |
|  | goryBeforeTax   |                             | documentation | The amounts removed from equity and adjusted against the fair value of financial assets on reclassification out of the fair value through other comprehensive income measurement category, before tax. [Refer: Financial assets] |   |
|  |   |                             | negatedLabel  | Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, before tax  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|--|-----------------------------|---------------|--|--|
|           | AmountsRemovedFromEqui<br>tyAndAdjustedAgainstFairVa<br>lueOfFinancialAssetsOnRe<br>classificationOutOfFairValue | (X) duration, debit         | label         | Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax  | Disclosure: IFRS 9.5.6.5                       |
|           | ThroughOtherComprehensi<br>veIncomeMeasurementCate<br>goryNetOfTax   |                             | documentation | The amounts removed from equity and adjusted against the fair value of financial assets on reclassification out of the fair value through other comprehensive income measurement category, net of tax. [Refer: Financial assets]                                 |  |
|           |  |                             | negatedLabel  | Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax  |  |
| ifrs-full | AmountsRemovedFromEqui<br>tyAndIncludedInCarryingA<br>mountOfNonfinancialAsse<br>tLiabilityWhoseAcquisitio       | (X) duration, debit         | label         | Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, before tax   | Disclosure: Expiry date 2023-01-01 IFRS 7.23 e |
|           | nOrIncurrenceWasHedge<br>dHighlyProbableForecastTran<br>sactionBeforeTax   |                             | documentation | The amounts removed from equity and included in the initial cost or other carrying amount of a non-financial asset (liability) whose acquisition or incurrence was a hedged, highly probable forecast transaction, before tax. [Refer: Carrying amount [member]] | _  |
|           |  |                             | negatedLabel  | Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, before tax   |  |

| Prefix                          | Element name/role URI   | Element type and attributes            | Label type        | Label content   | References               |
|---------------------------------|---|--|-------------------|---|--------------------------|
| ifrs-full                       | AmountsSubjectToEnforcea<br>bleMasterNettingArrangemen<br>tOrSimilarAgreementNotSe<br>tOffAgainstFinancialAssets                  | (X) instant, credit                    | label             | Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets   | Disclosure: IFRS 7.13C d |
|                                 |   |  | documentation     | The amounts that are subject to an enforceable master netting arrangement or similar agreement and that are not set off against financial assets. [Refer: Financial assets]           |                          |
|                                 |   |  | negatedTotalLabel | Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets   |                          |
| ifrs-full                       | AmountsSubjectToEnforcea<br>bleMasterNettingArrangemen<br>tOrSimilarAgreementNotSe<br>tOffAgainstFinancialAsset<br>sAbstract      |  | label             | Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]  |                          |
| bleMasterNetti<br>tOrSimilarAgr | AmountsSubjectToEnforcea<br>bleMasterNettingArrangemen<br>tOrSimilarAgreementNotSe<br>tOffAgainstFinancialLiabil                  | rNettingArrangemen<br>arAgreementNotSe | label             | Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities  | Disclosure: IFRS 7.13C d |
|                                 |   |  | documentation     | The amounts that are subject to an enforceable master netting arrangement or similar agreement and that are not set off against financial liabilities. [Refer: Financial liabilities] |                          |
|                                 |   |  | negatedTotalLabel | Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities  |                          |
| ifrs-full                       | AmountsSubjectToEnforcea<br>bleMasterNettingArrangemen<br>tOrSimilarAgreementNotSe<br>tOffAgainstFinancialLiabilitie<br>sAbstract |  | label             | Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]   |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | AmountThatWouldHaveBeen<br>ReclassifiedFromProfitOrLos<br>sToOtherComprehensiveInco<br>meApplyingOverlayApproa<br>chIfFinancialAssetsHadNot<br>BeenDedesignated |                             | label         | Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated      |   |
|           |   |                             | documentation | The amount that would have been reclassified from profit or loss to other comprehensive income if financial assets had not been de-designated from the overlay approach. |   |
| ifrs-full | AmountThatWouldHaveBeen<br>ReportedInProfitOrLossIfIA<br>S39HadBeenAppliedFinancia<br>lAssetsToWhichOverlayAp<br>proachIsApplied                                | X duration, debit           | label         | Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied                                 | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L d (ii)                        |
|           |   |                             | documentation | The amount that would have been reported in profit or loss for financial assets to which the overlay approach is applied if IAS 39 had been applied.                     |   |
| ifrs-full | AnalysisOfAgeOfFinancialAs<br>setsThatArePastDueButNo<br>tImpaired  | text block                  | label         | Analysis of age of financial assets that are past due but not impaired [text block]  | Disclosure: Expiry date 2023-01-01 IFRS 7.37 a  |
|           |   |                             | documentation | Analysis of the age of financial assets that are past due but not impaired. [Refer: Financial assets]  |   |
| ifrs-full | AnalysisOfCreditExposuresU<br>singExternalCreditGrading<br>SystemExplanatory  | text block                  | label         | Analysis of credit exposures using external credit grading system [text block]   | Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG23 a |
|           |   |                             | documentation | The disclosure of an analysis of credit exposures using an external credit grading system. [Refer: Credit exposure; External credit grades [member]]                     |   |
| ifrs-full | AnalysisOfCreditExposuresU singInternalCreditGradingSys temExplanatory  | text block                  | label         | Analysis of credit exposures using internal credit grading system [text block]   | Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG23 a |
|           |   |                             | documentation | The disclosure of an analysis of credit exposures using an internal credit grading system. [Refer: Credit exposure; Internal credit grades [member]]                     |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | AnalysisOfFinancialAssets<br>ThatAreIndividuallyDetermi<br>nedToBeImpaired | text block                  | label         | Analysis of financial assets that are individually determined to be impaired [text block]   | Disclosure: Expiry date 2023-01-01 IFRS 7.37 b    |
|           |  |                             | documentation | Analysis of financial assets that are individually determined to be impaired, including the factors that the entity considered when determining that they are impaired. [Refer: Financial assets] |   |
| ifrs-full | AnalysisOfIncomeAndExpen<br>seAbstract                                     |                             | label         | Analysis of income and expense [abstract]   |   |
| ifrs-full | AnnouncementOfPlanToDis continueOperationMember                            | member                      | label         | Announcement of plan to discontinue operation [member]  | Example: IAS 10.22 b                              |
|           |  |                             | documentation | This member stands for the announcement of a plan to discontinue an operation.  |   |
| ifrs-full | AnnouncingOrCommencin<br>gImplementationOfMajorRes<br>tructuringMember     | member                      | label         | Announcing or commencing implementation of major restructuring [member]   | Example: IAS 10.22 e                              |
|           |  |                             | documentation | This member stands for announcing or commencing implementation of major restructuring.  |   |
| ifrs-full | AnnualImprovement<br>s201820Amendment<br>sToIAS41Member                    | member                      | label         | Annual Improvements 2018-20 Amendments to IAS 41 [member]   | Disclosure: Expiry date 2024-01-01 IAS 41.65      |
|           |  |                             | documentation | This member stands for Amendments to IAS 41 issued as part of Annual Improvements to IFRS Standards 2018-20 in May 2020. Subject of the amendment is Taxation in Fair Value Measurements.         |   |
| ifrs-full | AnnualImprovement<br>s201820Amendment<br>sToIFRS1Member                    | member                      | label         | Annual Improvements 2018-20 Amendments to IFRS 1 [member]   | Disclosure: Expiry date<br>2024-01-01 IFRS 1.39AG |
|           |  |                             | documentation | This member stands for Amendments to IFRS 1 issued as part of Annual Improvements to IFRS Standards 2018-20 in May 2020. Subject of the amendment is Subsidiary as a First-time Adopter.          |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | AnnualImprovement<br>s201820Amendment<br>sToIFRS9Member               | member                      | label         | Annual Improvements 2018-20 Amendments to IFRS 9 [member]   | Disclosure: Expiry date 2024-01-01 IFRS 9.7.1.9  |
|           |   |                             | documentation | This member stands for Amendments to IFRS 9 issued as part of Annual Improvements to IFRS Standards 2018-20 in May 2020. Subject of the amendment is Fees in the '10 per cent' Test for Derecognition of Financial Liabilities. |  |
| ifrs-full | AnnualImprovementsToIFRS<br>Standards201820Member                     | member                      | label         | Annual Improvements to IFRS Standards 2018-20 [member]  | Disclosure: Expiry date<br>2024-01-01 IAS 41.65,<br>Disclosure: Expiry date<br>2024-01-01 IFRS 1.39AG,<br>Disclosure: Expiry date<br>2024-01-01 IFRS 9.7.1.9 |
|           |   |                             | documentation | This member stands for Annual Improvements to IFRS Standards 2018-20 issued in May 2020.  |  |
| ifrs-full | ApplicableTaxRate   | X.XX duration               | label         | Applicable tax rate   | Disclosure: IAS 12.81 c (ii)   |
|           |   |                             | documentation | The applicable income tax rate.   |  |
| ifrs-full | AreaOfLandUsedForAgricul ture   | area                        | label         | Area of land used for agriculture   | Common practice:<br>IAS 41.46 b (i)  |
|           |   |                             | documentation | The area of land used for agriculture by the entity.  | (,   |
| ifrs-full | AssetbackedDebtInstrument sHeld                                       | X instant, debit            | label         | Asset-backed debt instruments held  | Common practice: IAS 1.112 c   |
|           |   |                             | documentation | The amount of debt instruments held that are backed by underlying assets. [Refer: Debt instruments held]  |  |
| ifrs-full | AssetbackedFinancingsMem ber  | member                      | label         | Asset-backed financings [member]  | Example: IFRS 12.B23 b   |
|           | bei   |                             | documentation | This member stands for asset-backed financings.   |  |
| ifrs-full | AssetbackedSecuritiesA<br>mountContributedToFairVa<br>lueOfPlanAssets | X instant, debit            | label         | Asset-backed securities, amount contributed to fair value of plan assets  | Example: IAS 19.142 g  |
|           |   |                             | documentation | The amount securities that are backed by underlying assets contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]                                     |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content  | References  |
|-----------|---|-----------------------------|------------------|--|---|
| frs-full  | AssetbackedSecuritiesPercen<br>tageContributedToFairVa<br>lueOfPlanAssets           | X.XX instant                | label            | Asset-backed securities, percentage contributed to fair value of plan assets   | Common practice:<br>IAS 19.142 g  |
|           |   |                             | documentation    | The percentage securities that are backed by underlying assets contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Asset-backed securities, amount contributed to fair value of plan assets]           |   |
| ifrs-full | AssetRecognisedForExpecte<br>dReimbursementContingen<br>tLiabilitiesInBusinessCombi | X instant, debit            | label            | Asset recognised for expected reimbursement, contingent liabilities in business combination  | Disclosure: IFRS 3.B64 j,<br>Disclosure: IFRS 3.B67 c   |
| natio     | nation  | d                           | documentation    | The amount of assets that have been recognised for the expected reimbursement of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Expected reimbursement, contingent liabilities in business combination; Business combinations [member]] |   |
| ifrs-full | AssetRecognisedForExpecte dReimbursementOtherProvi sions                            |                             | label            | Asset recognised for expected reimbursement, other provisions  | Disclosure: IAS 37.85 c   |
|           |   |                             | documentation    | The amount of assets that have been recognised for the expected reimbursement of other provisions. [Refer: Expected reimbursement, other provisions; Other provisions]   |   |
| ifrs-full | Assets  | X instant, debit            | label            | Assets   | Disclosure: IAS 1.55,<br>Disclosure: IFRS 13.93 a,  |
|           |   |                             | documentation    | The amount of a present economic resource controlled by the entity as a result of past events. Economic resource is a right that has the potential to produce economic benefits.   | Disclosure: IFRS 13.93 b,<br>Disclosure: IFRS 13.93 e,<br>Disclosure: IFRS 8.23,<br>Disclosure: IFRS 8.28 c |
|           |   |                             | totalLabel       | Total assets   |   |
|           |   |                             | periodStartLabel | Assets at beginning of period  |   |
|           |   |                             | periodEndLabel   | Assets at end of period  |   |

| Prefix    | Element name/role URI                                    | Element type and attributes | Label type    | Label content   | References            |
|-----------|--|-----------------------------|---------------|---|-----------------------|
| ifrs-full | AssetsAbstract   |                             | label         | Assets [abstract]   |                       |
| ifrs-full | AssetsAndLiabilitiesAxis                                 | axis                        | label         | Assets and liabilities [axis]   | Disclosure: IAS 1.125 |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                       |
| ifrs-full | AssetsAndLiabilitiesClassifie<br>dAsHeldForSaleAxis      | axis                        | label         | Assets and liabilities classified as held for sale [axis]   | Disclosure: IFRS 5.38 |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                       |
| ifrs-full | AssetsAndLiabilitiesClassifie<br>dAsHeldForSaleMember    | member                      | label         | Assets and liabilities classified as held for sale [member]   | Disclosure: IFRS 5.38 |
|           |  |                             | documentation | This member stands for assets and liabilities that are classified as held for sale. [Refer: Non-current assets held for sale [member]; Liabilities included in disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]   |                       |
| ifrs-full | AssetsAndLiabilitiesMember                               | member [default]            | label         | Assets and liabilities [member]   | Disclosure: IAS 1.125 |
|           |  |                             | documentation | This member stands for assets and liabilities. It also represents the standard value for the 'Assets and liabilities' axis if no other member is used. [Refer: Assets; Liabilities]   |                       |
| ifrs-full | AssetsAndLiabilitiesNotClassi<br>fiedAsHeldForSaleMember | member [default]            | label         | Assets and liabilities not classified as held for sale [member]   | Disclosure: IFRS 5.38 |
|           |  |                             | documentation | This member stands for assets and liabilities that are not classified as held for sale. It also represents the standard value for the 'Assets and liabilities classified as held for sale' axis if no other member is used. [Refer: Non-current assets held for sale [member]; Liabilities included in disposal groups classified as held for sale; Disposal groups classified as held for sale [member]] |                       |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References              |
|-----------|--|-----------------------------|---------------|--|-------------------------|
| ifrs-full | AssetsAndRegulatoryDeferra   | X instant, debit            | label         | Assets and regulatory deferral account debit balances  | Disclosure: IFRS 14.21  |
|           | lAccountDebitBalances  |                             | documentation | The amount of assets and regulatory deferral account debit balances. [Refer: Assets; Regulatory deferral account debit balances]   |                         |
| ifrs-full | AssetsArisingFromExplora<br>tionForAndEvaluationOfMi<br>neralResources | X instant, debit            | label         | Assets arising from exploration for and evaluation of mineral resources  | Disclosure: IFRS 6.24 b |
|           |  |                             | documentation | The amount of assets arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource. |                         |
| ifrs-full | AssetsArisingFromInsurance   | X instant, debit            | label         | Assets arising from insurance contracts  | Disclosure: Expiry date |
|           | Contracts  |                             | documentation | The amount of recognised assets arising from insurance contracts. [Refer: Types of insurance contracts [member]]   | 2023-01-01 IFRS 4.37 b  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type       | Label content  | References   |
|-----------|--|-----------------------------|------------------|--|--|
| ifrs-full | AssetsForInsuranceAcquisi<br>tionCashFlows                               | X duration, debit           | label            | Assets for insurance acquisition cash flows  | Disclosure: Effective<br>2023-01-01 IFRS 17.105A,<br>Disclosure: Effective                             |
|           |  |                             | documentation    | The amount of insurance acquisition cash flows that are assets, recognised for insurance acquisition cash flows paid (or insurance acquisition cash flows for which a liability has been recognised applying another IFRS Standard) before the related group of insurance contracts is recognised. Insurance acquisition cash flows are cash flows arising from the costs of selling, underwriting and starting a group of insurance contracts (issued or expected to be issued) that are directly attributable to the portfolio of insurance contracts to which the group belongs. Such cash flows include cash flows that are not directly attributable to individual contracts or groups of insurance contracts within the portfolio. [Refer: Assets; Insurance contracts [member]] | 2023-01-01 IFRS 17.109A  |
|           |  |                             | periodStartLabel | Assets for insurance acquisition cash flows at beginning of period   |  |
|           |  |                             | periodEndLabel   | Assets for insurance acquisition cash flows at end of period   |  |
| ifrs-full | AssetsHeldAsCollateralPermit<br>tedToBeSoldOrRepledgedAt<br>FairValue    | X instant, debit            | label            | Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value  | Disclosure: IFRS 7.15 a  |
|           |  |                             | documentation    | The fair value of collateral held that is permitted to be sold or repledged in the absence of default by the owner of the collateral. [Refer: At fair value [member]]  |  |
| ifrs-full | AssetsHeldToHedgeLiabilitie<br>sArisingFromFinancingActivi<br>tiesMember | member                      | label            | Assets held to hedge liabilities arising from financing activities [member]  | Example: IAS 7 - C Reconciliation of liabilities arising from financing activities, Example: IAS 7.44C |
|           |  |                             | documentation    | This member stands for assets held to hedge liabilities arising from financing activities. [Refer: Assets; Liabilities arising from financing activities]  | , , , , , , , , , , , , , , , , , , ,  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content  | References                  |
|-----------|---|-----------------------------|------------------|--|-----------------------------|
| ifrs-full | AssetsLessCurrentLiabilities  | X instant, debit            | label            | Assets less current liabilities  | Common practice: IAS 1.55   |
|           |   |                             | documentation    | The amount of assets less the amount of current liabilities.   |                             |
|           |   |                             | netLabel         | Assets less current liabilities  |                             |
| ifrs-full | AssetsLessCurrentLiabilitie<br>sAbstract  |                             | label            | Assets less current liabilities [abstract]   |                             |
| ifrs-full | AssetsLiabilitiesOfBenefitPlan  | X instant, credit           | label            | Assets (liabilities) of benefit plan   | Disclosure: IAS 26.35 a     |
|           |   |                             | documentation    | The amount of assets of a retirement benefit plan less liabilities other than the actuarial present value of promised retirement benefits.   |                             |
|           |   |                             | periodStartLabel | Net assets available for benefits at beginning of period   |                             |
|           |   |                             | periodEndLabel   | Net assets available for benefits at end of period   |                             |
| ifrs-full | AssetsObtained  | btained X instant, debit    | label            | Assets obtained by taking possession of collateral or calling on other credit enhancements   | Disclosure: IFRS 7.38 a     |
|           |   |                             | documentation    | The amount of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees). [Refer: Guarantees [member]] |                             |
| ifrs-full | AssetsOfBenefitPlan   | X instant, debit            | label            | Assets of benefit plan   | Disclosure: IAS 26.35 a (i) |
|           |   |                             | documentation    | The amount of assets held by retirement benefit plans. [Refer: Defined benefit plans [member]]   |                             |
| ifrs-full | AssetsOtherThanCashOrCa<br>shEquivalentsInSubsidiaryOr<br>BusinessesAcquiredOrDis | X duration, debit           | label            | Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed  | Disclosure: IAS 7.40 d      |
|           | posed2013   |                             | documentation    | The amount of assets, other than cash or cash equivalents, in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]                                |                             |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                |
|-----------|--|-----------------------------|---------------|---|---------------------------|
| ifrs-full | AssetsRecognisedFromCost<br>sToObtainOrFulfilContracts<br>WithCustomers            | X instant, debit            | label         | Assets recognised from costs to obtain or fulfil contracts with customers   | Disclosure: IFRS 15.128 a |
|           |  |                             | documentation | The amount of assets recognised from the costs to obtain or fulfil contracts with customers. The costs to obtain a contract with a customer are the incremental costs of obtaining the contract that the entity would not have incurred if the contract had not been obtained. The costs to fulfil a contract with a customer are the costs that relate directly to a contract or to an anticipated contract that the entity can specifically identify. |                           |
| ifrs-full | AssetsRecognisedInEntitysFi<br>nancialStatementsInRelation<br>ToStructuredEntities | X instant, debit            | label         | Assets recognised in entity's financial statements in relation to structured entities   | Disclosure: IFRS 12.29 a  |
|           |  |                             | documentation | The amount of assets recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Assets; Unconsolidated structured entities [member]]   |                           |
| ifrs-full | AssetsSoldOrRepledgedAs<br>CollateralAtFairValue                                   | X instant, debit            | label         | Collateral sold or repledged in absence of default by owner of collateral, at fair value  | Disclosure: IFRS 7.15 b   |
|           |  |                             | documentation | The fair value of collateral sold or repledged that was permitted to be sold or repledged in the absence of default by the owner of the collateral. [Refer: At fair value [member]]   |                           |
| ifrs-full | AssetsThatEntityContinues ToRecognise  | X instant, debit            | label         | Assets that entity continues to recognise   | Disclosure: IFRS 7.42D e  |
|           |  |                             | documentation | The amount of transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]  |                           |
| ifrs-full | AssetsThatEntityContinues<br>ToRecogniseToExtentOfConti<br>nuingInvolvement        | X instant, debit            | label         | Assets that entity continues to recognise to extent of continuing involvement   | Disclosure: IFRS 7.42D f  |
|           |  |                             | documentation | The amount of transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]  |                           |

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

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content  | References  |
|-----------|--|-----------------------------|-------------------------|--|---|
|           | AtCostOrInAccordanceWi<br>thIFRS16WithinFairValueMo<br>delMember | member                      | label                   | At cost or in accordance with IFRS 16 within fair value model [member]   | Disclosure: IAS 40.78                                       |
|           | deliveriber  |                             | documentation           | This member stands for measurement based on cost or IFRS 16 when the fair value model is generally used by the entity to measure a class of assets. [Refer: At cost [member]]  |   |
| frs-full  | AtFairValueMember  | member                      | label                   | At fair value [member]   | Disclosure: IAS 40.32A,<br>Disclosure: IAS 41.50,           |
|           |  |                             | documentation           | This member stands for measurement based on fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.   | Disclosure: IFRS 13.93 a                                    |
|           | AttributionOfExpensesByNa<br>tureToTheirFunctionAxis             |                             | label                   | Attribution of expenses by nature to their function [axis]   | Common practice: IAS 1.104,<br>Common practice: IAS 1.112 c |
|           |  |                             | documentation           | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
|           |  |                             | commentaryGui-<br>dance | The element name and standard label of any extension member of this axis should be aligned with the element name and label of an equivalent IFRS Taxonomy line item when such a line item exists. The only difference is that the name and labels of extension members include the term 'member' whereas the name and labels of line items do not include this term. |   |
| ifrs-full | AuditorsRemuneration   | X duration, debit           | label                   | Auditor's remuneration   | Common practice: IAS 1.112 c                                |
|           |  |                             | documentation           | The amount of fees paid or payable to the entity's auditors.   |   |
|           |  |                             | totalLabel              | Total auditor's remuneration   |   |
| ifrs-full | AuditorsRemunerationAb stract                                    |                             | label                   | Auditor's remuneration [abstract]  |   |
| ifrs-full | AuditorsRemunerationForAu ditServices                            | orAu X duration, debit      | label                   | Auditor's remuneration for audit services  | Common practice: IAS 1.112 c                                |
|           |  |                             | documentation           | The amount of fees paid or payable to the entity's auditors for auditing services.   |   |

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| Prefix    | Element name/role URI                               | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | AuditorsRemunerationForO therServices               | X duration, debit           | label         | Auditor's remuneration for other services   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of fees paid or payable to the entity's auditors for services that the entity does not separately disclose in the same statement or note.              |                              |
| ifrs-full | AuditorsRemunerationFor TaxServices                 | X duration, debit           | label         | Auditor's remuneration for tax services   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of fees paid or payable to the entity's auditors for tax services.   |                              |
| ifrs-full | AuthorisedCapitalCommit<br>mentsButNotContractedFor | X instant, credit           | label         | Authorised capital commitments but not contracted for   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of capital commitments that have been authorised by the entity, but for which the entity has not entered into a contract. [Refer: Capital commitments] |                              |
| ifrs-full | AvailableforsaleFinancialAs<br>setsAbstract         |                             | label         | Available-for-sale financial assets [abstract]  |                              |
| ifrs-full | AverageEffectiveTaxRate                             | X.XX duration               | label         | Average effective tax rate  | Disclosure: IAS 12.81 c (ii) |
|           |   |                             | documentation | The tax expense (income) divided by the accounting profit. [Refer: Accounting profit]   |                              |
|           |   |                             | totalLabel    | Total average effective tax rate  |                              |
| ifrs-full | AverageForeignExchangeRate                          | X.XX duration               | label         | Average foreign exchange rate   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The average exchange rate used by the entity. Exchange rate is the ratio of exchange for two currencies.  |                              |
| ifrs-full | AverageNumberOfEmployees                            | X.XX duration               | label         | Average number of employees   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The average number of personnel employed by the entity during a period.   |                              |
| ifrs-full | AveragePriceOfHedgingIn                             | X.XX instant                | label         | Average price of hedging instrument   | Disclosure: IFRS 7.23B b     |
|           | strument  |                             | documentation | The average price of a hedging instrument. [Refer: Hedging instruments [member]]  |                              |

| Prefix    | Element name/role URI                      | Element type and attributes | Label type    | Label content  | References                 |
|-----------|--|-----------------------------|---------------|--|----------------------------|
| ifrs-full | AverageRateOfHedgingInstru<br>ment         | X.XX instant                | label         | Average rate of hedging instrument   | Disclosure: IFRS 7.23B b   |
|           | ment                                       |                             | documentation | The average rate of a hedging instrument. [Refer: Hedging instruments [member]]  |                            |
| ifrs-full | BalancesOnCurrentAccounts<br>FromCustomers | X instant, credit           | label         | Balances on current accounts from customers  | Common practice: IAS 1.112 |
|           | Fromcustomers                              |                             | documentation | The amount of balances in customers' current accounts held by the entity.  |                            |
| ifrs-full | BalancesOnDemandDeposits<br>FromCustomers  | X instant, credit           | label         | Balances on demand deposits from customers   | Common practice: IAS 1.112 |
|           | FromCustomers                              |                             | documentation | The amount of balances in customers' demand deposits held by the entity.   |                            |
| ifrs-full | BalancesOnOtherDeposits<br>FromCustomers   | X instant, credit           | label         | Balances on other deposits from customers  | Common practice: IAS 1.112 |
| J         |  |                             | documentation | The amount of balances in customers' deposit accounts held<br>by the entity that the entity does not separately disclose in the<br>same statement or note. |                            |
| ifrs-full | BalancesOnTermDeposits<br>FromCustomers    | X instant, credit           | label         | Balances on term deposits from customers   | Common practice: IAS 1.112 |
|           |  |                             | documentation | The amount of balances in customers' term deposits held by the entity.   |                            |
| ifrs-full | BalancesWithBanks                          | X instant, debit            | label         | Balances with banks  | Common practice: IAS 7.45  |
|           |  |                             | documentation | The amount of cash balances held at banks.   |                            |
| ifrs-full | BankAcceptanceAssets                       | X instant, debit            | label         | Bank acceptance assets   | Common practice: IAS 1.55  |
|           |  |                             | documentation | The amount of bank acceptances recognised as assets.   |                            |
| ifrs-full | BankAcceptanceLiabilities                  | X instant, credit           | label         | Bank acceptance liabilities  | Common practice: IAS 1.55  |
|           |  |                             | documentation | The amount of bank acceptances recognised as liabilities.  | 1                          |
| ifrs-full | BankAndSimilarCharges                      | X duration, debit           | label         | Bank and similar charges   | Common practice: IAS 1.112 |
|           |  |                             | documentation | The amount of bank and similar charges recognised by the entity as an expense.   |                            |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                     |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | BankBalancesAtCentralBank<br>sOtherThanMandatoryReser<br>veDeposits | X instant, debit            | label         | Bank balances at central banks other than mandatory reserve deposits  | Common practice: IAS 1.112 c                   |
|           |   |                             | documentation | The amount of bank balances held at central banks other than mandatory reserve deposits. [Refer: Mandatory reserve deposits at central banks]   |  |
| ifrs-full | BankBorrowingsUndiscoun<br>tedCashFlows                             | X instant, credit           | label         | Bank borrowings, undiscounted cash flows  | Example: IFRS 7.B11D,<br>Example: IFRS 7.IG31A |
|           |   |                             | documentation | The amount of contractual undiscounted cash flows in relation to bank borrowings. [Refer: Borrowings]   |  |
| ifrs-full | BankDebtInstrumentsHeld   | X instant, debit            | label         | Bank debt instruments held  | Common practice: IAS 1.112 c                   |
|           |   |                             | documentation | The amount of debt instruments held by the entity that were issued by a bank. [Refer: Debt instruments held]  |  |
| ifrs-full | BankingArrangementsClassi<br>fiedAsCashEquivalents                  | X instant, debit            | label         | Other banking arrangements, classified as cash equivalents  | Common practice: IAS 7.45                      |
|           |   |                             | documentation | A classification of cash equivalents representing banking arrangements that the entity does not separately disclose in the same statement or note. [Refer: Cash equivalents]                |  |
| ifrs-full | BankOverdraftsClassifiedAs<br>CashEquivalents                       | (X) instant, credit         | label         | Bank overdrafts   | Common practice: IAS 7.45                      |
|           |   |                             | documentation | The amount that has been withdrawn from an account in excess of existing cash balances. This is considered a short-term extension of credit by the bank. [Refer: Cash and cash equivalents] |  |
|           |   |                             | negatedLabel  | Bank overdrafts   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                  |
|-----------|---|-----------------------------|---------------|--|-----------------------------|
| ifrs-full | BasicEarningsLossPerInstru<br>mentFromContinuingOpera<br>tionsParticipatingEquityIn<br>strumentsOtherThanOrdi<br>naryShares   | X.XX duration               | label         | Basic earnings (loss) per instrument from continuing operations, participating equity instruments other than ordinary shares   | Common practice: IAS 33.A14 |
|           |   |                             | documentation | Basic earnings (loss) per instrument from continuing operations for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Basic earnings (loss) per instrument, participating equity instruments other than ordinary shares; Continuing operations [member]]     |                             |
| ifrs-full | BasicEarningsLossPerInstru<br>mentFromDiscontinuedOper<br>ationsParticipatingEquityIn<br>strumentsOtherThanOrdi<br>naryShares | X.XX duration               | label         | Basic earnings (loss) per instrument from discontinued operations, participating equity instruments other than ordinary shares   | Common practice: IAS 33.A14 |
|           |   |                             | documentation | Basic earnings (loss) per instrument from discontinued operations for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Basic earnings (loss) per instrument, participating equity instruments other than ordinary shares; Discontinued operations [member]] |                             |
| ifrs-full | BasicEarningsLossPerInstru<br>mentParticipatingEquityIn<br>strumentsOtherThanOrdi<br>naryShares                               | X.XX duration               | label         | Basic earnings (loss) per instrument, participating equity instruments other than ordinary shares  | Common practice: IAS 33.A14 |
|           |   |                             | documentation | Basic earnings (loss) per share for an equity instrument that participates in profit with ordinary shares according to a predetermined formula.  |                             |
|           |   |                             | totalLabel    | Total basic earnings (loss) per instrument, participating equity instruments other than ordinary shares  |                             |

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| Prefix    | Element name/role URI                                 | Element type and attributes | Label type              | Label content  | References            |
|-----------|---|-----------------------------|-------------------------|--|-----------------------|
| ifrs-full | BasicEarningsLossPerShare                             | X.XX duration               | label                   | Basic earnings (loss) per share  | Disclosure: IAS 33.66 |
|           |   |                             | documentation           | The amount of profit (loss) attributable to ordinary equity holders of the parent entity (the numerator) divided by the weighted average number of ordinary shares outstanding during the period (the denominator).  | Disclosure: IAS 33.67 |
|           |   |                             | commentaryGui-<br>dance | The reported value should be tagged twice, with both this element and the element 'Diluted earnings (loss) per share' when: (a) basic and diluted earnings per share are equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.                            |                       |
|           |   |                             | totalLabel              | Total basic earnings (loss) per share  |                       |
| ifrs-full | BasicEarningsLossPerShare<br>FromContinuingOperations | X.XX duration               | label                   | Basic earnings (loss) per share from continuing operations   |                       |
|           |   |                             | documentation           | Basic earnings (loss) per share from continuing operations. [Refer: Basic earnings (loss) per share; Continuing operations [member]]   |                       |
|           |   |                             | commentaryGui-<br>dance | The reported value should be tagged twice, with both this element and the element 'Diluted earnings (loss) per share from continuing operations' when: (a) basic and diluted earnings per share are equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33. |                       |

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

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

| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content  | References                                       |
|-----------|--|-----------------------------|-------------------------|--|--|
| ifrs-full | BasicEarningsLossPerShareIn<br>cludingNetMovementInRegu<br>latoryDeferralAccountBalan<br>cesAndNetMovementInRela<br>tedDeferredTax | X.XX duration               | label                   | Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax   | Disclosure: IAS 33.67,<br>Disclosure: IFRS 14.26 |
|           |  |                             | documentation           | Basic earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]  |  |
|           |  |                             | commentaryGui-<br>dance | The reported value should be tagged twice, with both this element and the element 'Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax' when: (a) basic and diluted earnings per share equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33. |  |
| frs-full  | BasicEarningsPerShareAb<br>stract  |                             | label                   | Basic earnings per share [abstract]  |  |
| ifrs-full | BasisForAttributingRevenues<br>FromExternalCustomersToIn<br>dividualCountries  | text                        | label                   | Description of basis for attributing revenues from external customers to individual countries  | Disclosure: IFRS 8.33 a                          |
|           |  |                             | documentation           | The description of the basis for attributing revenues from external customers to individual countries. [Refer: Revenue]  |  |
| ifrs-full | BearerBiologicalAssetsMem<br>ber   | member                      | label                   | Bearer biological assets [member]  | Example: IAS 41.43                               |
|           |  |                             | documentation           | This member stands for bearer biological assets. Bearer biological assets are those other than consumable biological assets. [Refer: Biological assets; Consumable biological assets [member]]   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | BearerPlants   | X instant, debit            | label         | Bearer plants   | Example: IAS 16.37 i        |
|           |  |                             | documentation | The amount of property, plant and equipment representing bearer plants. Bearer plant is a living plant that (a) is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales. [Refer: Property, plant and equipment]                     |                             |
| ifrs-full | BearerPlantsMember   | member                      | label         | Bearer plants [member]  | Example: IAS 16.37 i        |
|           |  |                             | documentation | This member stands for a class of property, plant and equipment representing bearer plants. Bearer plant is a living plant that (a) is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales. [Refer: Property, plant and equipment] |                             |
| ifrs-full | BenefitsPaidOrPayable  | (X) duration, debit         | label         | Benefits paid or payable  | Disclosure: IAS 26.35 b (v) |
|           |  |                             | documentation | The amount of benefits paid or payable for retirement benefit plans.  |                             |
|           |  |                             | negatedLabel  | Benefits paid or payable  |                             |
| ifrs-full | BestEstimateAtAcquisitionDa<br>teOfContractualCashFlowsNo<br>tExpectedToBeCollectedFor |                             | label         | Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables   | _                           |
|           | AcquiredReceivables  |                             | documentation | The best estimate at acquisition date of contractual cash flows not expected to be collected for receivables acquired in business combinations. [Refer: Business combinations [member]]   |                             |

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| Prefix    | Element name/role URI       | Element type and attributes | Label type       | Label content  | References                                     |
|-----------|-----------------------------|-----------------------------|------------------|--|--|
| ifrs-full | BiologicalAssets            | X instant, debit            | label            | Biological assets  | Disclosure: IAS 1.54 f,<br>Example: IAS 41.43, |
|           |                             |                             | documentation    | The amount of living animals or plants recognised as assets.   | Disclosure: IAS 41.50                          |
|           |                             |                             | periodStartLabel | Biological assets at beginning of period   |  |
|           |                             |                             | periodEndLabel   | Biological assets at end of period   |  |
| ifrs-full | BiologicalAssetsAgeMember   | member [default]            | label            | Biological assets, age [member]  | Example: IAS 41.43                             |
|           |                             |                             | documentation    | This member stands for all biological assets when disaggregated by age. It also represents the standard value for the 'Biological assets by age' axis if no other member is used. [Refer: Biological assets] |  |
| ifrs-full | BiologicalAssetsAxis        | axis                        | label            | Biological assets [axis]   | Common practice: IAS 41.50                     |
|           |                             |                             | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full | BiologicalAssetsByAgeAxis   | axis                        | label            | Biological assets by age [axis]  | Example: IAS 41.43                             |
|           |                             |                             | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full | BiologicalAssetsByGroupAxis | axis                        | label            | Biological assets by group [axis]  | Disclosure: IAS 41.41                          |
|           |                             |                             | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full | BiologicalAssetsByTypeAxis  | axis                        | label            | Biological assets by type [axis]   | Example: IAS 41.43                             |
|           |                             |                             | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |

| Prefix    | Element name/role URI                               | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | BiologicalAssetsGroupMem ber                        | member [default]            | label         | Biological assets, group [member]  | Disclosure: IAS 41.41                          |
|           |   |                             | documentation | This member stands for all biological assets when disaggregated by group. It also represents the standard value for the 'Biological assets by group' axis if no other member is used. [Refer: Biological assets] |  |
| frs-full  | BiologicalAssetsMember                              | member [default]            | label         | Biological assets [member]   | Common practice: IAS 41.50                     |
|           |   |                             | documentation | This member stands for living animals or plants. It also represents the standard value for the 'Biological assets' axis if no other member is used.  |  |
|           | BiologicalAssetsPledgedAsSe<br>curityForLiabilities |                             | label         | Biological assets pledged as security for liabilities  | Disclosure: IAS 41.49 a                        |
|           |   |                             | documentation | The amount of biological assets pledged as security for liabilities. [Refer: Biological assets]  |  |
| ifrs-full | BiologicalAssetsTypeMember                          | mber member [default]       | label         | Biological assets, type [member]   | Example: IAS 41.43                             |
|           |   |                             | documentation | This member stands for all biological assets when disaggregated by type. It also represents the standard value for the 'Biological assets by type' axis if no other member is used. [Refer: Biological assets]   |  |
| ifrs-full | BiologicalAssetsWhoseTitleIs<br>Restricted          | X instant, debit            | label         | Biological assets whose title is restricted  | Disclosure: IAS 41.49 a                        |
|           | 100111001   |                             | documentation | The amount of biological assets whose title is restricted. [Refer: Biological assets]  |  |
| ifrs-full | BondsIssued   | X instant, credit           | label         | Bonds issued   | Common practice: IAS 1.112 c                   |
|           |   |                             | documentation | The amount of bonds issued by the entity.  |  |
| ifrs-full | BondsIssuedUndiscounted<br>CashFlows                | X instant, credit           | label         | Bonds issued, undiscounted cash flows  | Example: IFRS 7.B11D,<br>Example: IFRS 7.IG31A |
|           |   |                             | documentation | The amount of contractual undiscounted cash flows in relation to bonds issued. [Refer: Bonds issued]   |  |
| ifrs-full | BorrowingCostsAbstract                              |                             | label         | Borrowing costs [abstract]   |  |
|           |   |                             |               |  |  |

References

Disclosure: IAS 23.26 a

Element type and

attributes

X duration

Label type

documentation

commentaryGui-

label

dance

Label content

The amount of interest and other costs that an entity incurs in

connection with the borrowing of funds that are directly attributable to the acquisition, construction or production of a qualifying asset and which form part of the cost of that

A positive XBRL value should normally be entered for this

element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cashgenerating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares

element. A negative XBRL value may need to be entered if this

Borrowing costs capitalised

asset.

[member]]

Prefix

ifrs-full

Element name/role URI

BorrowingCostsCapitalised

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| Union    |

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

| Prefix    | Element name/role URI                    | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | BorrowingsInterestRateBasis              | text                        | label         | Borrowings, interest rate basis  | Common practice: IFRS 7.7  |
|           |  |                             | documentation | The basis (reference rate) used for calculation of the interest rate on borrowings. [Refer: Borrowings]  |  |
| ifrs-full | BorrowingsMaturity                       | text                        | label         | Borrowings, maturity   | Common practice: IFRS 7.7  |
|           |  |                             | documentation | The maturity of borrowings. [Refer: Borrowings]  |  |
| ifrs-full | BorrowingsOriginalCurrency               | text                        | label         | Borrowings, original currency  | Common practice: IFRS 7.7  |
|           |  |                             | documentation | The currency in which the borrowings are denominated. [Refer: Borrowings]  |  |
| ifrs-full | BorrowingsRecognisedAsO fAcquisitionDate | (X) instant, credit         | label         | Borrowings recognised as of acquisition date   | Common practice: IFRS 3.B64  |
|           |  |                             | documentation | The amount recognised as of the acquisition date for borrowings assumed in a business combination. [Refer: Borrowings; Business combinations [member]]   |  |
|           |  |                             | negatedLabel  | Borrowings recognised as of acquisition date   |  |
| ifrs-full | BottomOfRangeMember                      | member                      | label         | Bottom of range [member]   | Example: IFRS 13.B6, Example<br>IFRS 13.IE63, Disclosure:  |
|           |  |                             | documentation | This member stands for the bottom of a range.  | IFRS 14.33 b, Disclosure:<br>Effective<br>2023-01-01 IFRS 17.120,<br>Disclosure: IFRS 2.45 d,<br>Common practice: IFRS 7.7 |
| ifrs-full | BrandNames                               | X instant, debit            | label         | Brand names  | Example: IAS 38.119 a  |
|           |  |                             | documentation | The amount of intangible assets representing rights to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise. [Refer: Intangible assets other than goodwill] |  |

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| Prefix    | Element name/role URI    | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--------------------------|-----------------------------|---------------|--|------------------------------|
| ifrs-full | BrandNamesMember         | member                      | label         | Brand names [member]   | Example: IAS 38.119 a        |
|           |                          |                             | documentation | This member stands for a class of intangible assets representing rights to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise. [Refer: Intangible assets other than goodwill] |                              |
| ifrs-full | BroadcastingRightsMember | member                      | label         | Broadcasting rights [member]   | Common practice: IAS 38.119  |
|           |                          |                             | documentation | This member stands for broadcasting rights.  |                              |
| ifrs-full | BrokerageFeeExpense      | (X) duration, debit         | label         | Brokerage fee expense  | Common practice: IAS 1.112 c |
|           |                          |                             | documentation | The amount of expense recognised for brokerage fees charged to the entity.   |                              |
|           |                          |                             | negatedLabel  | Brokerage fee expense  |                              |
| ifrs-full | BrokerageFeeIncome       | X duration, credit          | label         | Brokerage fee income   | Common practice: IAS 1.112 c |
|           |                          |                             | documentation | The amount of income recognised for brokerage fees charged by the entity.  |                              |
| ifrs-full | Buildings                | X instant, debit            | label         | Buildings  | Common practice: IAS 16.37   |
|           |                          |                             | documentation | The amount of property, plant and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]  |                              |
| ifrs-full | BuildingsMember          | member                      | label         | Buildings [member]   | Common practice: IAS 16.37   |
|           |                          |                             | documentation | This member stands for a class of plant, property and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]  |                              |
| ifrs-full | BusinessCombinationsAxis | axis                        | label         | Business combinations [axis]   | Disclosure: IFRS 3.B64       |
|           |                          |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | BusinessCombinationsMem ber   | member                      | label         | Business combinations [member]  | Disclosure: IFRS 3.B64                          |
|           |   |                             | documentation | This member stands for transactions or other events in which an acquirer obtains control of one or more businesses. Transactions sometimes referred to as 'true mergers' or 'mergers of equals' are also business combinations as that term is used in IFRS 3.  |   |
| ifrs-full | CancellationOfTreasury<br>Shares                                    | X duration, credit          | label         | Cancellation of treasury shares   | Common practice: IAS 1.106 d                    |
|           |   |                             | documentation | The amount of treasury stock cancelled during the period. [Refer: Treasury shares]  |   |
| ifrs-full | CapitalCommitments  | X instant, credit           | label         | Capital commitments   | Common practice: IAS 1.112 c                    |
|           |   |                             | documentation | The amount of future capital expenditures that the entity is committed to make.   |   |
|           |   |                             | totalLabel    | Total capital commitments   |   |
| ifrs-full | CapitalCommitmentsAb stract   |                             | label         | Capital commitments [abstract]  |   |
| ifrs-full | CapitalisationRateMeasure mentInputMember                           | member                      | label         | Capitalisation rate, measurement input [member]   | Example: IFRS 13.93 d,<br>Example: IFRS 13.IE63 |
|           |   |                             | documentation | This member stands for a capitalisation rate used as a measurement input.   | -   |
| ifrs-full | CapitalisationRateOfBorro<br>wingCostsEligibleForCapitali<br>sation | X.XX duration               | label         | Capitalisation rate of borrowing costs eligible for capitalisation  | Disclosure: IAS 23.26 b                         |
|           |   |                             | documentation | The weighted average of interest and other costs that an entity incurs in connection with the borrowing of funds applicable to the borrowings of the entity that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. [Refer: Weighted average [member]; Borrowings] |   |

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| Prefix    | Element name/role URI                    | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | CapitalisedDevelopmentEx penditureMember | member                      | label         | Capitalised development expenditure [member]  | Common practice: IAS 38.119 |
|           |  |                             | documentation | This member stands for a class of intangible assets arising from development expenditure capitalised before the start of commercial production or use. An intangible asset shall only be recognised if the entity can demonstrate all of the following: (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale; (b) its intention to complete the intangible asset and use or sell it; (c) its ability to use or sell the intangible asset; (d) how the intangible asset will generate probable future economic benefits. Among other things, the entity can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset; (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and (f) its ability to measure reliably the expenditure attributable to the intangible asset during its development. |                             |
| ifrs-full | CapitalRedemptionReserve                 | X instant, credit           | label         | Capital redemption reserve  | Common practice: IAS 1.55   |
|           |  |                             | documentation | A component of equity representing the reserve for the redemption of the entity's own shares.   |                             |
| ifrs-full | CapitalRedemptionReserve<br>Member       | member                      | label         | Capital redemption reserve [member]   | Common practice: IAS 1.108  |
|           |  |                             | documentation | This member stands for a component of equity representing the reserve for the redemption of the entity's own shares.  |                             |
| ifrs-full | CapitalRequirementsAxis                  | axis                        | label         | Capital requirements [axis]   | Disclosure: IAS 1.136       |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                             |

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

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type       | Label content   | References                                       |
|-----------|--|-----------------------------|------------------|---|--|
| ifrs-full | CashAdvancesAndLoansMa<br>deToRelatedParties   | X duration, credit          | label            | Cash advances and loans made to related parties   | Common practice: IAS 7.16                        |
|           | <b>30.101.01.001.01.10</b> 0   |                             | documentation    | The cash outflow for loans and advances made to related parties. [Refer: Related parties [member]]  |  |
| ifrs-full | CashAndBankBalancesAtCen<br>tralBanks  | X instant, debit            | label            | Cash and bank balances at central banks   | Common practice: IAS 1.55                        |
|           | THE STATE OF THE S |                             | documentation    | The amount of cash and bank balances held at central banks.   |  |
| ifrs-full | CashAndCashEquivalents   | X instant, debit            | label            | Cash and cash equivalents   | Disclosure: IAS 1.54 i,<br>Disclosure: IAS 7.45, |
|           |  |                             | documentation    | The amount of cash on hand and demand deposits, along with short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. [Refer: Cash; Cash equivalents] | Disclosure: IFRS 12.B13 a                        |
|           |  |                             | totalLabel       | Total cash and cash equivalents   |  |
|           |  |                             | periodStartLabel | Cash and cash equivalents at beginning of period  |  |
|           |  |                             | periodEndLabel   | Cash and cash equivalents at end of period  |  |
| ifrs-full | CashAndCashEquivalentsAb<br>stract   |                             | label            | Cash and cash equivalents [abstract]  |  |
| ifrs-full | CashAndCashEquivalentsA<br>mountContributedToFairVa<br>lueOfPlanAssets   | X instant, debit            | label            | Cash and cash equivalents, amount contributed to fair value of plan assets  | Example: IAS 19.142 a                            |
|           |  |                             | documentation    | The amount cash and cash equivalents contribute to the fair value of defined benefit plan assets. [Refer: Cash and cash equivalents; Plan assets, at fair value; Defined benefit plans [member]]  |  |
| ifrs-full | CashAndCashEquivalentsClas<br>sifiedAsPartOfDisposalGrou<br>pHeldForSale   | X instant, debit            | label            | Cash and cash equivalents classified as part of disposal group held for sale  | Common practice: IAS 7.45                        |
|           | priciarorsaic  |                             | documentation    | The amount of cash and cash equivalents that are classified as a part of a disposal group held for sale. [Refer: Cash and cash equivalents; Disposal groups classified as held for sale [member]]   |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                       |
|-----------|---|-----------------------------|---------------|---|----------------------------------|
| ifrs-full | CashAndCashEquivalent<br>sHeldByEntityUnavailableFor<br>UseByGroup                | X instant, debit            | label         | Cash and cash equivalents held by entity unavailable for use by group   | Disclosure: IAS 7.48             |
|           |   |                             | documentation | The amount of significant cash and cash equivalent balances held by the entity that are not available for use by the group. [Refer: Cash and cash equivalents]  |                                  |
| ifrs-full | CashAndCashEquivalentsIf<br>DifferentFromStatementOfFi<br>nancialPosition         | X instant, debit            | label         | Cash and cash equivalents if different from statement of financial position   | Common practice: IAS 7.45        |
|           |   |                             | documentation | The amount of cash and cash equivalents in the statement of cash flows when different from the amount of cash and cash equivalents in the statement of financial position. [Refer: Cash and cash equivalents]   |                                  |
|           |   |                             | totalLabel    | Total cash and cash equivalents if different from statement of financial position   |                                  |
| ifrs-full | CashAndCashEquivalentsIf<br>DifferentFromStatementOfFi<br>nancialPositionAbstract |                             | label         | Cash and cash equivalents if different from statement of financial position [abstract]  |                                  |
| ifrs-full | CashAndCashEquivalentsIn<br>SubsidiaryOrBusinessesAc<br>quiredOrDisposed2013      | X duration, debit           | label         | Cash and cash equivalents in subsidiary or businesses acquired or disposed  | Disclosure: IAS 7.40 c           |
|           |   |                             | documentation | The amount of cash and cash equivalents in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]; Cash and cash equivalents]   |                                  |
| ifrs-full | CashAndCashEquivalentsPer<br>centageContributedToFairVa<br>lueOfPlanAssets        | X.XX instant                | label         | Cash and cash equivalents, percentage contributed to fair value of plan assets  | Common practice:<br>IAS 19.142 a |
|           |   |                             | documentation | The percentage cash and cash equivalents contribute to the fair value of defined benefit plan assets. [Refer: Cash and cash equivalents; Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Cash and cash equivalents, amount contributed to fair value of plan assets] |                                  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | CashAndCashEquivalentsRe cognisedAsOfAcquisition  | X instant, debit            | label         | Cash and cash equivalents recognised as of acquisition date   | Common practice: IFRS 3.B64i                         |
|           | Date  |                             | documentation | The amount recognised as of the acquisition date for cash and cash equivalents acquired in a business combination. [Refer: Cash and cash equivalents; Business combinations [member]]                         |  |
| ifrs-full | CashCollateralPledgedSubject<br>ToEnforceableMasterNettin<br>gArrangementOrSimilarA<br>greementNotSetOffAgainstFi                   | (X) instant, debit          | label         | Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities  | Example: IFRS 7.13C d (ii),<br>Example: IFRS 7.IG40D |
|           | nancialLiabilities  |                             | documentation | The amount of cash collateral pledged that is subject to an enforceable master netting arrangement or similar agreement and that is not set off against financial liabilities. [Refer: Financial liabilities] |  |
|           |   |                             | negatedLabel  | Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities  |  |
| ifrs-full | CashCollateralReceivedSub<br>jectToEnforceableMasterNet<br>tingArrangementOrSimilarA<br>greementNotSetOffAgainstFi<br>nancialAssets | Net<br>llarA                | label         | Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets  | Example: IFRS 7.IG40D                                |
|           |   |                             | documentation | The amount of cash collateral received that is subject to an enforceable master netting arrangement or similar agreement and that is not set off against financial assets. [Refer: Financial assets]          |  |
|           |   |                             | negatedLabel  | Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets  |  |
| ifrs-full | CashEquivalents   | X instant, debit            | label         | Cash equivalents  | Common practice: IAS 7.45                            |
|           |   |                             | documentation | The amount of short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.                                  |  |
|           |   |                             | totalLabel    | Total cash equivalents  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | CashEquivalentsAbstract  |                             | label         | Cash equivalents [abstract]   |   |
| ifrs-full | CashFlowHedgesAbstract   |                             | label         | Cash flow hedges [abstract]   |   |
| ifrs-full | CashFlowHedgesMember   | member                      | label         | Cash flow hedges [member]   | Disclosure: IAS 39.86 b,<br>Disclosure: IFRS 7.24A, |
|           |  |                             | documentation | This member stands for hedges of the exposure to variability in cash flows that (a) are attributable to a particular risk associated with a recognised asset or liability (such as all or some future interest payments on variable rate debt) or a highly probable forecast transaction; and (b) could affect profit or loss. [Refer: Hedges [member]] | Disclosure: IFRS 7.24B,<br>Disclosure: IFRS 7.24C   |
| ifrs-full | CashFlowsFromContinuin<br>gAndDiscontinuedOperation<br>sAbstract                                     |                             | label         | Cash flows from continuing and discontinued operations [abstract]   |   |
| ifrs-full | CashFlowsFromLosingContro<br>lOfSubsidiariesOrOtherBusi<br>nessesClassifiedAsInvestin<br>gActivities | Busi                        | label         | Cash flows from losing control of subsidiaries or other businesses, classified as investing activities  | Disclosure: IAS 7.39                                |
|           |  |                             | documentation | The aggregate cash flows arising from losing control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]  |   |
|           |  |                             | terseLabel    | Cash flows from losing control of subsidiaries or other businesses  |   |
| ifrs-full | CashFlowsFromUsedInDe<br>creaseIncreaseInRestrictedCa<br>shAndCashEquivalents                        | X duration, debit           | label         | Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents   | Common practice: IAS 7.16                           |
|           | 1  |                             | documentation | The cash inflow (outflow) due to a decrease (increase) in restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]   |   |
| ifrs-full | CashFlowsFromUsedInDe creaseIncreaseInShorttermDe positsAndInvestments                               |                             | label         | Cash flows from (used in) decrease (increase) in short-term deposits and investments  | Common practice: IAS 7.16                           |
|           | posits/manivestments   |                             | documentation | The cash inflow (outflow) due to a decrease (increase) in short-term deposits and investments.  | -   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                      |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | CashFlowsFromUsedInExplor<br>ationForAndEvaluationOfMi<br>neralResourcesClassifiedAsIn<br>vestingActivities | X duration, debit           | label         | Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities  | Disclosure: IFRS 6.24 b                         |
|           |   |                             | documentation | The cash flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource, classified as investing activities. |   |
| ifrs-full | CashFlowsFromUsedInExplor<br>ationForAndEvaluationOfMi<br>neralResourcesClassifiedAsO<br>peratingActivities | X duration, debit           | label         | Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities  | Disclosure: IFRS 6.24 b                         |
|           |   |                             | documentation | The cash flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource, classified as operating activities. |   |
| ifrs-full | CashFlowsFromUsedInFinan cingActivities   | X duration, debit           | label         | Cash flows from (used in) financing activities   | Disclosure: IAS 7.10,<br>Disclosure: IAS 7.50 d |
|           |   |                             | documentation | The cash flows from (used in) financing activities, which are activities that result in changes in the size and composition of the contributed equity and borrowings of the entity.  |   |
|           |   |                             | netLabel      | Net cash flows from (used in) financing activities   |   |
| ifrs-full | CashFlowsFromUsedInFinan cingActivitiesAbstract   |                             | label         | Cash flows from (used in) financing activities [abstract]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | CashFlowsFromUsedInFinan cingActivitiesContinuingO perations   | X duration, debit           | label         | Cash flows from (used in) financing activities, continuing operations  | Disclosure: IFRS 5.33 c                           |
|           |  |                             | documentation | The cash flows from (used in) the entity's financing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) financing activities]     |   |
|           |  |                             | netLabel      | Net cash flows from (used in) financing activities, continuing operations  |   |
| ifrs-full | CashFlowsFromUsedInFinan cingActivitiesDiscontinuedO perations | X duration, debit           | label         | Cash flows from (used in) financing activities, discontinued operations  | Disclosure: IFRS 5.33 c                           |
|           |  |                             | documentation | The cash flows from (used in) the entity's financing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) financing activities] |   |
|           |  |                             | netLabel      | Net cash flows from (used in) financing activities, discontinued operations  |   |
| ifrs-full | CashFlowsFromUsedInIncrea<br>seDecreaseInCurrentBorrow<br>ings | X duration, debit           | label         | Cash flows from (used in) increase (decrease) in current borrowings  | Common practice: IAS 7.17                         |
|           |  |                             | documentation | The cash inflow (outflow) due to an increase (decrease) in current borrowings. [Refer: Current borrowings]   |   |
| ifrs-full | CashFlowsFromUsedInIncrea sesInOperatingCapacity               | X duration, debit           | label         | Cash flows from (used in) increases in operating capacity  | Example: IAS 7.50 c                               |
|           |  |                             | documentation | The aggregate amount of cash flows that represent increases in the entity's ability to execute operating activities (for example, measured by units of output per day).                        |   |
| ifrs-full | CashFlowsFromUsedInInsur anceContracts                         | X duration, debit           | label         | Cash flows from (used in) insurance contracts  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.37 b |
|           |  |                             | documentation | The cash flows from (used in) insurance contracts. [Refer: Types of insurance contracts [member]]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                      |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | CashFlowsFromUsedInInves tingActivities                              | X duration, debit           | label         | Cash flows from (used in) investing activities   | Disclosure: IAS 7.10,<br>Disclosure: IAS 7.50 d |
|           |  |                             | documentation | The cash flows from (used in) investing activities, which are the acquisition and disposal of long-term assets and other investments not included in cash equivalents.                         |   |
|           |  |                             | netLabel      | Net cash flows from (used in) investing activities   |   |
| ifrs-full | CashFlowsFromUsedInInves<br>tingActivitiesAbstract                   |                             | label         | Cash flows from (used in) investing activities [abstract]  |   |
| ifrs-full | CashFlowsFromUsedInInves<br>tingActivitiesContinuingO<br>perations   | X duration, debit           | label         | Cash flows from (used in) investing activities, continuing operations  | Disclosure: IFRS 5.33 c                         |
|           |  |                             | documentation | The cash flows from (used in) the entity's investing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) investing activities]     |   |
|           |  |                             | netLabel      | Net cash flows from (used in) investing activities, continuing operations  |   |
| ifrs-full | CashFlowsFromUsedInInves<br>tingActivitiesDiscontinuedO<br>perations | X duration, debit           | label         | Cash flows from (used in) investing activities, discontinued operations  | Disclosure: IFRS 5.33 c                         |
|           |  |                             | documentation | The cash flows from (used in) the entity's investing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) investing activities] |   |
|           |  |                             | netLabel      | Net cash flows from (used in) investing activities, discontinued operations  |   |
| ifrs-full | CashFlowsFromUsedInMain tainingOperatingCapacity                     | X duration, debit           | label         | Cash flows from (used in) maintaining operating capacity   | Example: IAS 7.50 c                             |
|           |  |                             | documentation | The aggregate amount of cash flows that are required to maintain the entity's current ability to execute operating activities (for example, measured by units of output per day).              |   |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content  | References   |
|-----------|--|-----------------------------|-------------------------|--|--|
| ifrs-full | CashFlowsFromUsedInOpera<br>tingActivitiesDiscontinuedO<br>perations | X duration                  | label                   | Cash flows from (used in) operating activities, discontinued operations  | Disclosure: IFRS 5.33 c  |
|           |  |                             | documentation           | The cash flows from (used in) the entity's operating activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) operating activities] |  |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.              |  |
|           |  |                             | netLabel                | Net cash flows from (used in) operating activities, discontinued operations  |  |
| ifrs-full | CashFlowsFromUsedInOpera<br>tions                                    | X duration                  | label                   | Cash flows from (used in) operations   | Example: IAS 7 - A Statement of cash flows for an entity other                               |
|           |  |                             | documentation           | The cash from (used in) the entity's operations.   | than a financial institution,<br>Example: IAS 7.20   |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.              |  |
|           |  |                             | netLabel                | Net cash flows from (used in) operations   |  |
| ifrs-full | CashFlowsFromUsedInOpera<br>tionsBeforeChangesInWor<br>kingCapital   | X duration                  | label                   | Cash flows from (used in) operations before changes in working capital   | Example: IAS 7 - A Statement of cash flows for an entity other than a financial institution, |
|           |  |                             | documentation           | The cash inflow (outflow) from the entity's operations before changes in working capital.  | Common practice: IAS 7.20  |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.              |  |
| ifrs-full | CashFlowsUsedInExploratio<br>nAndDevelopmentActivities               | X duration, credit          | label                   | Cash flows used in exploration and development activities  | Common practice: IAS 7.16  |
|           |  |                             | documentation           | The cash outflow for exploration and development activities.   |  |

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| Prefix    | Element name/role URI  | Element type and attributes           | Label type        | Label content   | References  |
|-----------|--|---------------------------------------|-------------------|---|---|
| ifrs-full | CashFlowsUsedInObtaining<br>ControlOfSubsidiariesOrO<br>therBusinessesClassifiedAsIn                             | (X) duration, credit                  | label             | Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities  | Disclosure: IAS 7.39  |
|           | vestingActivities  |                                       | documentation     | The aggregate cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]  |   |
|           |  |                                       | negatedTerseLabel | Cash flows used in obtaining control of subsidiaries or other businesses  |   |
| ifrs-full | CashOnHand   | X instant, debit                      | label             | Cash on hand  | Common practice: IAS 7.45   |
|           |  |                                       | documentation     | The amount of cash held by the entity. This does not include demand deposits.   |   |
| ifrs-full | CashOutflowForLeases   | X duration, credit                    | label             | Cash outflow for leases   | Disclosure: IFRS 16.53 g  |
|           |  | d                                     | documentation     | The cash outflow for leases.  |   |
| ifrs-full | CashPaidLiabilitiesUnderIn<br>suranceContractsAndReinsur<br>anceContractsIssued                                  | uranceContractsAndReinsur             | label             | Cash paid, liabilities under insurance contracts and reinsurance contracts issued   | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date |
|           |  |                                       | documentation     | The decrease in liabilities under insurance contracts and reinsurance contracts issued resulting from cash paid. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]                          | 2023-01-01 IFRS 4.IG37 c  |
|           |  |                                       | negatedLabel      | Cash paid, liabilities under insurance contracts and reinsurance contracts issued   |   |
| ifrs-full | CashPaymentsForFutureCon<br>tractsForwardContractsOp<br>tionContractsAndSwapCon<br>tractsClassifiedAsInvestingAc | ContractsOp AndSwapCon IAsInvestingAc | label             | Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities   | Example: IAS 7.16 g   |
|           | tivities   |                                       | documentation     | The cash outflow for futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes or the payments are classified as financing activities. |   |
|           |  |                                       | negatedTerseLabel | Cash payments for futures contracts, forward contracts, option contracts and swap contracts   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | CashReceiptsFromFutureCon<br>tractsForwardContractsOp<br>tionContractsAndSwapCon<br>tractsClassifiedAsInvestingAc | X duration, debit           | label         | Cash receipts from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities  | Example: IAS 7.16 h          |
|           | tivities  |                             | documentation | The cash inflow from futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes or the receipts are classified as financing activities. |                              |
|           |   |                             | terseLabel    | Cash receipts from futures contracts, forward contracts, option contracts and swap contracts  |                              |
| ifrs-full | CashReceiptsFromRepaymen<br>tOfAdvancesAndLoansMade<br>ToOtherPartiesClassifiedAsIn                               | X duration, debit           | label         | Cash receipts from repayment of advances and loans made to other parties, classified as investing activities  | Example: IAS 7.16 f          |
|           | vestingActivities   | es                          | documentation | The cash inflow from the repayment of advances and loans made to other parties (other than advances and loans of a financial institution), classified as investing activities.  |                              |
|           |   |                             | terseLabel    | Cash receipts from repayment of advances and loans made to other parties  |                              |
| ifrs-full | CashReceiptsFromRepaymen<br>tOfAdvancesAndLoansMade<br>ToRelatedParties   | X duration, debit           | label         | Cash receipts from repayment of advances and loans made to related parties  | Common practice: IAS 7.16    |
|           |   |                             | documentation | The cash inflow from repayment to the entity of loans and advances made to related parties. [Refer: Related parties [member]]   |                              |
| ifrs-full | CashRepaymentsOfAdvance<br>sAndLoansFromRelatedPar  | X duration, credit          | label         | Cash repayments of advances and loans from related parties  | Common practice: IAS 7.17    |
| ties      |   |                             | documentation | The cash outflow for repayments of advances and loans from related parties. [Refer: Related parties [member]]   |                              |
| ifrs-full | CashTransferred   | X instant, credit           | label         | Cash transferred  | Disclosure: IFRS 3.B64 f (i) |
|           |   |                             | documentation | The fair value, at acquisition date, of cash transferred as consideration in a business combination. [Refer: Business combinations [member]]  |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                |
|-----------|---|-----------------------------|---------------|---|---------------------------|
| ifrs-full | CategoriesOfAssetsRecogni<br>sedFromCostsToObtainOrFul<br>filContractsWithCustomer<br>sAxis | axis                        | label         | Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]  | Disclosure: IFRS 15.128 a |
|           | SAXIS   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                           |
| ifrs-full | CategoriesOfAssetsRecogni<br>sedFromCostsToObtainOrFul<br>filContractsWithCustomers         | member [default]            | label         | Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]  | Disclosure: IFRS 15.128 a |
|           | Member  |                             | documentation | This member stands for all categories of assets recognised from the costs to obtain or fulfil contracts with customers. It also represents the standard value for the 'Categories of assets recognised from costs to obtain or fulfil contracts with customers' axis if no other member is used. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers] |                           |
| ifrs-full | CategoriesOfCurrentFinancia<br>lAssetsAbstract  |                             | label         | Categories of current financial assets [abstract]   |                           |
| ifrs-full | CategoriesOfCurrentFinancial<br>LiabilitiesAbstract   |                             | label         | Categories of current financial liabilities [abstract]  |                           |
| ifrs-full | CategoriesOfFinancialAsset<br>sAbstract   |                             | label         | Categories of financial assets [abstract]   |                           |
| ifrs-full | CategoriesOfFinancialAsset<br>sAxis   | axis                        | label         | Categories of financial assets [axis]   | Disclosure: IFRS 7.8      |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                           |
| ifrs-full | CategoriesOfFinancialLiabili<br>tiesAbstract  |                             | label         | Categories of financial liabilities [abstract]  |                           |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References              |
|-----------|---|-----------------------------|---------------|---|-------------------------|
| ifrs-full | CategoriesOfFinancialLiabili<br>tiesAxis                          | axis                        | label         | Categories of financial liabilities [axis]  | Disclosure: IFRS 7.8    |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                         |
| frs-full  | CategoriesOfNoncurrentFi<br>nancialAssetsAbstract                 |                             | label         | Categories of non-current financial assets [abstract]   |                         |
| frs-full  | CategoriesOfNoncurrentFi<br>nancialLiabilitiesAbstract            |                             | label         | Categories of non-current financial liabilities [abstract]  |                         |
| ifrs-full | CategoriesOfRelatedPartie<br>sAxis                                | axis                        | label         | Categories of related parties [axis]  | Disclosure: IAS 24.19   |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                         |
| frs-full  | ChangeInAmountRecognised<br>ForPreacquisitionDeferredTax<br>Asset | X duration, debit           | label         | Increase (decrease) in amount recognised for pre-acquisition deferred tax asset   | Disclosure: IAS 12.81 j |
|           |   |                             | documentation | The increase (decrease) in a pre-acquisition deferred tax asset of the acquirer as a result of a business combination that changes the probability of realising the asset by the acquirer. [Refer: Deferred tax assets; Business combinations [member]] |                         |
| ifrs-full | ChangeInValueOfForeignCur<br>rencyBasisSpreadsAbstract            |                             | label         | Change in value of foreign currency basis spreads [abstract]  |                         |
| ifrs-full | ChangeInValueOfForwardEle<br>mentsOfForwardContractsAb<br>stract  |                             | label         | Change in value of forward elements of forward contracts [abstract]   |                         |
| ifrs-full | ChangeInValueOfTimeVa<br>lueOfOptionsAbstract                     |                             | label         | Change in value of time value of options [abstract]   |                         |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References              |
|-----------|--|-----------------------------|---------------|---|-------------------------|
| ifrs-full | ChangesInAggregateDifferen ceBetweenFairValueAtInitial RecognitionAndAmountDe terminedUsingValuationTech niqueYetToBeRecognisedAb stract |                             | label         | Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract] |                         |
| frs-full  | ChangesInAllowanceAccount<br>ForCreditLossesOfFinancia<br>lAssetsAbstract  |                             | label         | Changes in allowance account for credit losses of financial assets [abstract]   |                         |
| frs-full  | ChangesInAssetsForInsuran ceAcquisitionCashFlowsAb stract  |                             | label         | Changes in assets for insurance acquisition cash flows [abstract]   |                         |
| ifrs-full | ChangesInBiologicalAssets  | X duration, debit           | label         | Increase (decrease) in biological assets  | Disclosure: IAS 41.50   |
|           |  |                             | documentation | The increase (decrease) in biological assets. [Refer: Biological assets]  |                         |
|           |  |                             | totalLabel    | Total increase (decrease) in biological assets  |                         |
| ifrs-full | ChangesInBiologicalAssetsAb<br>stract  |                             | label         | Changes in biological assets [abstract]   |                         |
| ifrs-full | ChangesInContingentLiabili<br>tiesRecognisedInBusiness<br>CombinationAbstract  |                             | label         | Changes in contingent liabilities recognised in business combination [abstract]   |                         |
| ifrs-full | ChangesInDeferredAcquisi<br>tionCostsArisingFromInsuran<br>ceContractsAbstract   |                             | label         | Changes in deferred acquisition costs arising from insurance contracts [abstract]   |                         |
| ifrs-full | ChangesInDeferredTaxLiabili<br>tyAssetAbstract   |                             | label         | Changes in deferred tax liability (asset) [abstract]  |                         |
| ifrs-full | ChangesInEquity  | X duration, credit          | label         | Increase (decrease) in equity   | Disclosure: IAS 1.106 d |
|           |  |                             | documentation | The increase (decrease) in equity. [Refer: Equity]  |                         |
|           |  |                             | totalLabel    | Total increase (decrease) in equity   |                         |

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

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | ChangesInGoodwill  | X duration, debit           | label         | Increase (decrease) in goodwill  | Disclosure: IFRS 3.B67 d |
|           |  |                             | documentation | The increase (decrease) in goodwill. [Refer: Goodwill]   |                          |
|           |  |                             | totalLabel    | Total increase (decrease) in goodwill  |                          |
| frs-full  | ChangesInGoodwillAbstract  |                             | label         | Changes in goodwill [abstract]   |                          |
| frs-full  | ChangesInInsuranceContracts<br>ForReconciliationByCompo<br>nentsAbstract                             |                             | label         | Changes in insurance contracts for reconciliation by components [abstract]                                       |                          |
| frs-full  | ChangesInInsuranceContracts<br>ForReconciliationByRemai<br>ningCoverageAndIncurred<br>ClaimsAbstract |                             | label         | Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]           |                          |
| frs-full  | ChangesInIntangibleAsset<br>sAndGoodwillAbstract   |                             | label         | Changes in intangible assets and goodwill [abstract]   |                          |
| frs-full  | ChangesInIntangibleAssetsO<br>therThanGoodwill   | X duration, debit           | label         | Increase (decrease) in intangible assets other than goodwill   | Disclosure: IAS 38.118 e |
|           |  |                             | documentation | The increase (decrease) in intangible assets other than goodwill. [Refer: Intangible assets other than goodwill] |                          |
|           |  |                             | totalLabel    | Total increase (decrease) in intangible assets other than goodwill   |                          |
| frs-full  | ChangesInIntangibleAssetsO<br>therThanGoodwillAbstract   |                             | label         | Changes in intangible assets other than goodwill [abstract]  |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |  |  |  |  |            |  |  |
|-----------|--|-----------------------------|---------------|---|---|--|--|--|--|------------|--|--|
| ifrs-full | ChangesInInventoriesOfFi<br>nishedGoodsAndWorkInPro<br>gress                             | (X) duration, debit         | label         | Decrease (increase) in inventories of finished goods and work in progress   | Example: IAS 1.102,<br>Disclosure: IAS 1.99       |  |  |  |  |            |  |  |
|           | 8.00   |                             | documentation | The decrease (increase) in inventories of finished goods and work in progress. [Refer: Inventories; Current finished goods; Current work in progress]   |   |  |  |  |  |            |  |  |
|           |  |                             | negatedLabel  | Increase (decrease) in inventories of finished goods and work in progress   |   |  |  |  |  |            |  |  |
| frs-full  | ChangesInInvestmentProp erty   | X duration, debit           | label         | Increase (decrease) in investment property  | Disclosure: IAS 40.76,<br>Disclosure: IAS 40.79 d |  |  |  |  |            |  |  |
|           |  |                             | documentation | The increase (decrease) in investment property. [Refer: Investment property]  | 2.00,000,000                                      |  |  |  |  |            |  |  |
|           |  |                             |               |   |   |  |  |  |  | totalLabel | Total increase (decrease) in investment property |  |
| frs-full  | ChangesInInvestmentProper<br>tyAbstract  |                             | label         | Changes in investment property [abstract]   |   |  |  |  |  |            |  |  |
| frs-full  | ChangesInLiabilitiesArising<br>FromFinancingActivitiesAb<br>stract                       |                             | label         | Changes in liabilities arising from financing activities [abstract]   |   |  |  |  |  |            |  |  |
| frs-full  | ChangesInLiabilitiesUnderIn<br>suranceContractsAndReinsur<br>anceContractsIssuedAbstract |                             | label         | Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]  |   |  |  |  |  |            |  |  |
| frs-full  | ChangesInMethodsAndAs<br>sumptionsUsedInPreparing<br>SensitivityAnalysis                 | text                        | label         | Description of changes in methods and assumptions used in preparing sensitivity analysis  | Disclosure: IFRS 7.40 c                           |  |  |  |  |            |  |  |
|           | 2  |                             | documentation | The description of changes in the methods and assumptions used in preparing a sensitivity analysis for the types of market risk to which the entity is exposed. [Refer: Market risk [member]] |   |  |  |  |  |            |  |  |
| ifrs-full | ChangesInMethodsUsedTo<br>MeasureRisk  | text                        | label         | Description of changes in methods used to measure risk  | Disclosure: IFRS 7.33 c                           |  |  |  |  |            |  |  |
|           | INICASUICINISK   |                             | documentation | The description of changes in methods used to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]]  |   |  |  |  |  |            |  |  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References              |
|-----------|--|-----------------------------|---------------|--|-------------------------|
| ifrs-full | ChangesInNetAssetsAvailable<br>ForBenefitsAbstract   |                             | label         | Changes in net assets available for benefits [abstract]  |                         |
| ifrs-full | ChangesInNetDefinedBenefi<br>tLiabilityAssetAbstract   |                             | label         | Changes in net defined benefit liability (asset) [abstract]  |                         |
| ifrs-full | ChangesInNetDefinedBenefi<br>tLiabilityAssetResultingFro<br>mExpenseIncomeInProfitOr<br>LossAbstract |                             | label         | Changes in net defined benefit liability (asset) resulting from expense (income) in profit or loss [abstract]  |                         |
| ifrs-full | ChangesInNetDefinedBenefi<br>tLiabilityAssetResultingFrom<br>MiscellaneousOtherChange<br>sAbstract   |                             | label         | Changes in net defined benefit liability (asset) resulting from miscellaneous other changes [abstract]   |                         |
| ifrs-full | ChangesInNominalAmoun<br>tOfCreditDerivativeAbstract   |                             | label         | Changes in nominal amount of credit derivative [abstract]  |                         |
| ifrs-full | ChangesInNumberOfShare<br>sOutstandingAbstract   |                             | label         | Changes in number of shares outstanding [abstract]   |                         |
| ifrs-full | ChangesInObjectivesPolicie<br>sAndProcessesForManagin<br>gRisk                                       | text                        | label         | Description of changes in objectives, policies and processes for managing risk   | Disclosure: IFRS 7.33 c |
|           |  |                             | documentation | The description of changes in objectives, policies and processes for managing risks arising from financial instruments. [Refer: Financial instruments, class [member]] |                         |
| ifrs-full | ChangesInOtherProvisions   | X duration, credit          | label         | Increase (decrease) in other provisions  | Disclosure: IAS 37.84   |
|           |  |                             | documentation | The increase (decrease) in other provisions. [Refer: Other provisions]   |                         |
|           |  |                             | totalLabel    | Total increase (decrease) in other provisions  |                         |
| ifrs-full | ChangesInOtherProvisionsAb<br>stract   |                             | label         | Changes in other provisions [abstract]   |                         |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References              |
|-----------|--|-----------------------------|---------------|---|-------------------------|
| frs-full  | ChangesInPropertyPlantAndE quipment                              | X duration, debit           | label         | Increase (decrease) in property, plant and equipment  | Disclosure: IAS 16.73 e |
|           |  |                             | documentation | The increase (decrease) in property, plant and equipment. [Refer: Property, plant and equipment]  |                         |
|           |  |                             | totalLabel    | Total increase (decrease) in property, plant and equipment  |                         |
| frs-full  | ChangesInPropertyPlantAndE<br>quipmentAbstract                   |                             | label         | Changes in property, plant and equipment [abstract]   |                         |
| frs-full  | ChangesInRegulatoryDeferra<br>lAccountCreditBalancesAb<br>stract |                             | label         | Changes in regulatory deferral account credit balances [abstract]   |                         |
| frs-full  | ChangesInRegulatoryDeferra<br>lAccountDebitBalancesAb<br>stract  |                             | label         | Changes in regulatory deferral account debit balances [abstract]  |                         |
| frs-full  | ChangesInReimbursemen<br>tRightsAbstract                         |                             | label         | Changes in reimbursement rights related to defined benefit obligation [abstract]  |                         |
| frs-full  | ChangesInReimbursemen<br>tRightsAtFairValue                      | X duration, debit           | label         | Increase (decrease) in reimbursement rights related to defined benefit obligation, at fair value  | Disclosure: IAS 19.141  |
|           |  |                             | documentation | The increase (decrease) in the fair value of reimbursement rights related to defined benefit obligation. [Refer: At fair value [member]; Reimbursement rights related to defined benefit obligation, at fair value] |                         |
|           |  |                             | totalLabel    | Total increase (decrease) in reimbursement rights related to defined benefit obligation, at fair value  |                         |
| ifrs-full | ChangesInReinsuranceAsset<br>sAbstract                           |                             | label         | Changes in reinsurance assets [abstract]  |                         |
| ifrs-full | ChangesInTaxRatesOrTaxLaw<br>sEnactedOrAnnouncedMem<br>ber       | member                      | label         | Changes in tax rates or tax laws enacted or announced [member]  | Example: IAS 10.22 h    |
|           |  |                             | documentation | This member stands for changes in tax rates or tax laws enacted or announced.   |                         |

| Prefix  | Element name/role URI                                 | Element type and attributes | Label type                                      | Label content  | References                                       |
|---|---|-----------------------------|---|--|--|
| ifrs-full CharacteristicsOfDefinedBe nefitPlansAxis | axis  | label                       | Characteristics of defined benefit plans [axis] | Example: IAS 19.138 b  |  |
|   |   |                             | documentation                                   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full   | CharacteristicsOfDefinedBe nefitPlansMember           | member [default]            | label   | Characteristics of defined benefit plans [member]  | Example: IAS 19.138 b                            |
|   |   |                             | documentation                                   | This member stands for all defined benefit plans when disaggregated by characteristics of defined benefits plans. It also represents the standard value for the 'Characteristics of defined benefits plans' axis if no other member is used. |  |
| ifrs-full   | CirculationRevenue                                    | X duration, credit          | label   | Circulation revenue  | Common practice: IAS 1.112 c                     |
|   |   |                             | documentation                                   | The amount of revenue arising from the sale of newspapers, magazines, periodicals as well as digital applications and formats. [Refer: Revenue]  |  |
| ifrs-full   | CircumstancesLeadingToRe versalsOfInventoryWrite down | text                        | label   | Description of circumstances leading to reversals of inventory write-down  | Disclosure: IAS 2.36 g                           |
|   |   |                             | documentation                                   | The description of the circumstances or events that led to the reversal of a write-down of inventories to net realisable value. [Refer: Inventories; Reversal of inventory write-down]   |  |
| ifrs-full   | ClaimsAndBenefitsPaidNetO<br>fReinsuranceRecoveries   | X duration, debit           | label   | Claims and benefits paid, net of reinsurance recoveries  | Common practice: Expiry date 2023-01-01 IAS 1.85 |
|   |   |                             | documentation                                   | The amount of claims and benefits paid to policyholders, net of reinsurance recoveries.  |  |
| ifrs-full   | ClaimsIncurredButNotRepor<br>ted                      | X instant, credit           | label   | Claims incurred but not reported   | Example: Expiry date 2023-01-01 IFRS 4.37 b,     |
|   |   |                             | documentation                                   | The amount of liability for insured events that have occurred but for which claims have yet not been reported by policyholders.  | Example: Expiry date<br>2023-01-01 IFRS 4.IG22 c |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | ClaimsReportedByPolicyhold ers                               | X instant, credit           | label         | Claims reported by policyholders   | Example: Expiry date 2023-01-01 IFRS 4.37 b,              |
|           |  |                             | documentation | The amount of liability for claims reported by policyholders as the result of the occurrence of insured events. [Refer: Types of insurance contracts [member]]   | Example: Expiry date<br>2023-01-01 IFRS 4.IG22 b          |
| ifrs-full | ClassesOfAcquiredReceivable sAxis                            | axis                        | label         | Classes of acquired receivables [axis]   | Disclosure: IFRS 3.B64 h                                  |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full | ClassesOfAcquiredReceivable sMember                          | member [default]            | label         | Classes of acquired receivables [member]   | Disclosure: IFRS 3.B64 h                                  |
|           |  |                             | documentation | This member stands for classes of receivables acquired in business combinations. It also represents the standard value for the 'Classes of acquired receivables' axis if no other member is used. [Refer: Business combinations [member]]  |   |
| ifrs-full | ClassesOfAssetsAxis  | axis                        | label         | Classes of assets [axis]   | Disclosure: IAS 36.126,<br>Disclosure: IAS 36.130 d (ii), |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | Disclosure: IFRS 13.93,<br>Disclosure: IFRS 16.53         |
| ifrs-full | ClassesOfAssetsMember  | member [default]            | label         | Assets [member]  | Disclosure: IAS 36.126,<br>Disclosure: IFRS 13.93,        |
|           |  |                             | documentation | This member stands for a present economic resource controlled by the entity as a result of past events. Economic resource is a right that has the potential to produce economic benefits. It also represents the standard value for the 'Classes of assets' axis if no other member is used. | Disclosure: IFRS 16.53                                    |
| ifrs-full | ClassesOfCashPaymentsAb<br>stract                            |                             | label         | Classes of cash payments from operating activities [abstract]  |   |
| ifrs-full | ClassesOfCashReceiptsFro<br>mOperatingActivitiesAb<br>stract |                             | label         | Classes of cash receipts from operating activities [abstract]  |   |

| Prefix  | Element name/role URI                              | Element type and attributes | Label type                               | Label content   | References   |
|---|--|-----------------------------|--|---|--|
| ifrs-full ClassesOfContingentLiabilitie sAxis | axis   | label                       | Classes of contingent liabilities [axis] | Disclosure: IAS 37.86,<br>Disclosure: IFRS 3.B67 c  |  |
|   |  |                             | documentation                            | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |  |
| frs-full                                      | ClassesOfCurrentInventorie<br>sAlternativeAbstract |                             | label                                    | Classes of current inventories, alternative [abstract]  |  |
| frs-full                                      | ClassesOfEmployeeBenefitsEx<br>penseAbstract       |                             | label                                    | Classes of employee benefits expense [abstract]   |  |
| ifrs-full                                     | ClassesOfEntitysOwnEqui<br>tyInstrumentsAxis       | axis                        | label                                    | Classes of entity's own equity instruments [axis]   | Disclosure: IFRS 13.93   |
|   |  |                             | documentation                            | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |  |
| ifrs-full                                     | ClassesOfFinancialAssetsAxis                       | axis                        | label                                    | Classes of financial assets [axis]  | Disclosure: Effective 2023-01-01 IFRS 17.C32,  |
|   |  |                             | documentation                            | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. | Disclosure: Effective on first application of IFRS 9 IFRS 4.39L b, Disclosure: IFRS 7.42I, Disclosure: IFRS 7.6, Disclosure: IFRS 9.7.2.34, Disclosure: Effective 2023-01-01 IFRS 9.7.2.42 |
| ifrs-full                                     | ClassesOfFinancialInstrument<br>sAxis              | axis                        | label                                    | Classes of financial instruments [axis]   | Disclosure: IFRS 7.35H, Disclosure: IFRS 7.35K, Disclosure: IFRS 7.35M   |
|   |  | docume                      | documentation                            | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. | — Disclosure: IFRS 7.35M,<br>Disclosure: IFRS 7.36   |

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| Prefix  | Element name/role URI                              | Element type and attributes | Label type    | Label content  | References  |
|---|--|-----------------------------|---------------|--|---|
| ifrs-full ClassesOfFinancialInstru<br>mentsMember |  | member [default]            | label         | Financial instruments, class [member]  | Disclosure: IFRS 7.35H,<br>Disclosure: IFRS 7.35K,<br>Disclosure: IFRS 7.35M,   |
|   |  |                             | documentation | This member stands for aggregated classes of financial instruments. Financial instruments are contracts that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. It also represents the standard value for the 'Classes of financial instruments' axis if no other member is used. [Refer: Financial assets; Financial liabilities] | Disclosure: IFRS 7.35M, Disclosure: IFRS 7.36                                   |
| ifrs-full   | ClassesOfFinancialLiabilitie<br>sAxis              | axis                        | label         | Classes of financial liabilities [axis]  | Disclosure: IFRS 7.42I, Disclosure: IFRS 7.6,                                   |
|   |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | Disclosure: IFRS 9.7.2.34,<br>Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 |
| ifrs-full   | ClassesOfIntangibleAsset<br>sAndGoodwillAxis       | axis                        | label         | Classes of intangible assets and goodwill [axis]   | Common practice: IAS 38.118   |
|   |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full   | ClassesOfIntangibleAssetsO<br>therThanGoodwillAxis | axis                        | label         | Classes of intangible assets other than goodwill [axis]  | Disclosure: IAS 38.118  |
|   |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full   | ClassesOfInventoriesAbstract                       |                             | label         | Classes of current inventories [abstract]  |   |
| ifrs-full   | ClassesOfLiabilitiesAxis                           | axis                        | label         | Classes of liabilities [axis]  | Disclosure: IFRS 13.93  |
|   |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |

| Prefix                     | Element name/role URI                                     | Element type and attributes | Label type    | Label content   | References  |
|----------------------------|---|-----------------------------|---------------|---|---|
| ifrs-full Classes<br>sAxis | ClassesOfOrdinaryShare<br>sAxis                           | axis                        | label         | Classes of ordinary shares [axis]   | Disclosure: IAS 33.66                               |
|                            |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |   |
| frs-full                   | ClassesOfOtherProvisionsAb<br>stract                      |                             | label         | Classes of other provisions [abstract]  |   |
| ifrs-full                  | ClassesOfPlanAssetsFairValue<br>MonetaryAmountsAbstract   |                             | label         | Classes of plan assets, fair value monetary amounts [abstract]  |   |
| ifrs-full                  | ClassesOfPlanAssetsFairValue<br>PercentageAmountsAbstract |                             | label         | Classes of plan assets, fair value percentage amounts [abstract]  |   |
| ifrs-full                  | ClassesOfPropertyPlantAndE<br>quipmentAxis                | axis                        | label         | Classes of property, plant and equipment [axis]   | Disclosure: IAS 16.73                               |
|                            |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |   |
| ifrs-full                  | ClassesOfProvisionsAxis                                   | axis                        | label         | Classes of other provisions [axis]  | Disclosure: IAS 37.84                               |
|                            |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |   |
| ifrs-full                  | ClassesOfRegulatoryDeferra<br>lAccountBalancesAxis        | axis                        | label         | Classes of regulatory deferral account balances [axis]  | Disclosure: IFRS 14.30 c,<br>Disclosure: IFRS 14.33 |
|                            |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |   |

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| Prefix                                 | Element name/role URI                                   | Element type and attributes | Label type  | Label content  | References  |
|--|---|-----------------------------|---|--|---|
| ifrs-full                              | full ClassesOfRegulatoryDeferra lAccountBalancesMember  | member [default]            | label   | Classes of regulatory deferral account balances [member]   | Disclosure: IFRS 14.30 c,<br>Disclosure: IFRS 14.33 |
|  |   |                             | documentation   | This member stands for all classes (ie types of cost or income) of regulatory deferral account balances. It also represents the standard value for the 'Classes of regulatory deferral account balances' axis if no other member is used. [Refer: Regulatory deferral account balances [member]] |   |
| ifrs-full                              | ClassesOfShareCapitalAxis                               | axis                        | label   | Classes of share capital [axis]  | Disclosure: IAS 1.79 a                              |
|  |   |                             | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full ClassesOfShareCapitalMem ber |   | member [default]            | label   | Share capital [member]   | Disclosure: IAS 1.79 a                              |
|  |   | documentation               | This member stands for share capital of the entity. It also represents the standard value for the 'Classes of share capital' axis if no other member is used. |  |   |
| ifrs-full                              | ClassificationOfAssetsAsHeld<br>ForSaleMember           |                             | label   | Classification of assets as held for sale [member]   | Example: IAS 10.22 c                                |
|  |   | documentation               | This member stands for classification of assets as held for sale. [Refer: Non-current assets held for sale [member]]  |  |   |
| ifrs-full                              | ClassificationOfLiabilitiesAs<br>CurrentOrNoncurrentMem | member                      | label   | Classification of Liabilities as Current or Non-current [member]   | Disclosure: Expiry date<br>2025-01-01 IAS 1.139U    |
|  |   |                             | documentation   | This member stands for Classification of Liabilities as Current or Non-current (Amendments to IAS 1) issued in January 2020 and later amended in July 2020.  |   |
| ifrs-full                              | ClosingForeignExchangeRate                              | X.XX instant                | label   | Closing foreign exchange rate  | Common practice: IAS 1.112 c                        |
|  |   |                             | documentation   | The spot exchange rate at the end of the reporting period. Exchange rate is the ratio of exchange for two currencies. Spot exchange rate is the exchange rate for immediate delivery.  |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | CommencementOfMajorLiti<br>gationMember  | member                      | label         | Commencement of major litigation [member]  | Example: IAS 10.22 j         |
|           |  |                             | documentation | This member stands for the commencement of major litigation.   |                              |
| ifrs-full | CommentaryByManagemen<br>tOnSignificantCashAndCa<br>shEquivalentBalancesHeld<br>ByEntityThatAreNotAvailable<br>ForUseByGroup | text                        | label         | Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group   | Disclosure: IAS 7.48         |
|           |  |                             | documentation | The commentary by management on significant cash and cash equivalent balances held by the entity that are not available for use by the group. [Refer: Cash and cash equivalents] |                              |
| ifrs-full | CommercialPapersIssued   | X instant, credit           | label         | Commercial papers issued   | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of commercial paper issued by the entity.   |                              |
| ifrs-full | CommitmentsForDevelop<br>mentOrAcquisitionOfBiologi<br>calAssets   | X instant, credit           | label         | Commitments for development or acquisition of biological assets  | Disclosure: IAS 41.49 b      |
|           |  |                             | documentation | The amount of commitments for the development or acquisition of biological assets. [Refer: Biological assets]  |                              |
| ifrs-full | CommitmentsInRelationTo<br>JointVentures   | X instant, credit           | label         | Commitments in relation to joint ventures  | Disclosure: IFRS 12.23 a     |
|           |  |                             | documentation | The commitments that the entity has relating to its joint ventures as specified in paragraphs B18-B20 of IFRS 12. [Refer: Joint ventures [member]]                               |                              |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | CommodityPriceRiskMember  | member                      | label         | Commodity price risk [member]  | Example: IFRS 7.40 a, Example: IFRS 7.IG32          |
|           |   |                             | documentation | This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in commodity prices. [Refer: Financial instruments, class [member]] |   |
| ifrs-full | CommunicationAndNetwor kEquipmentMember   | member                      | label         | Communication and network equipment [member]   | Common practice: IAS 16.37                          |
|           |   |                             | documentation | This member stands for a class of property, plant and equipment representing communications and network equipment. [Refer: Property, plant and equipment]  |   |
| ifrs-full | CommunicationExpense  | X duration, debit           | label         | Communication expense  | Common practice: IAS 1.112 c                        |
|           |   |                             | documentation | The amount of expense arising from communication.  |   |
| ifrs-full | CompensationFromThirdPar<br>tiesForItemsOfPropertyPlan<br>tAndEquipment                               | X duration, credit          | label         | Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up  | 2022-01-01 IAS 16.74A a,<br>Disclosure: Expiry date |
|           |   |                             | documentation | The amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in profit or loss. [Refer: Profit (loss); Property, plant and equipment]  | 2022-01-01 IAS 16.74 d                              |
| ifrs-full | ComponentsOfEquityAxis  | axis                        | label         | Components of equity [axis]  | Disclosure: IAS 1.106                               |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full | ComponentsOfOtherCompre<br>hensiveIncomeThatWillBeRe<br>classifiedToProfitOrLossBefor<br>eTaxAbstract |                             | label         | Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes          | Label type    | Label content  | References   |
|-----------|--|--------------------------------------|---------------|--|--|
| ifrs-full | ComponentsOfOtherCompre<br>hensiveIncomeThatWillBeRe<br>classifiedToProfitOrLossNe<br>tOfTaxAbstract     |                                      | label         | Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]  |  |
| ifrs-full | ComponentsOfOtherCompre<br>hensiveIncomeThatWillNot<br>BeReclassifiedToProfitOrLoss<br>BeforeTaxAbstract |                                      | label         | Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]  |  |
| ifrs-full | ComponentsOfOtherCompre<br>hensiveIncomeThatWillNot<br>BeReclassifiedToProfitOrLoss<br>NetOfTaxAbstract  |                                      | label         | Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  |  |
| ifrs-full | ComprehensiveIncome  | mprehensiveIncome X duration, credit | label         | Comprehensive income   | Disclosure: IAS 1.106 a,<br>Disclosure: IAS 1.81A c,   |
|           |  |                                      | documentation | The amount of change in equity resulting from transactions and other events, other than those changes resulting from transactions with owners in their capacity as owners. | Disclosure: IFRS 1.24 b,<br>Example: IFRS 12.B10 b,<br>Disclosure: IFRS 12.B12 b (ix),<br>Disclosure: IFRS 1.32 a (ii) |
|           |  |                                      | totalLabel    | Total comprehensive income   |  |
| ifrs-full | ComprehensiveIncomeAb stract   |                                      | label         | Comprehensive income [abstract]  |  |
| ifrs-full | ComprehensiveIncomeAttri<br>butableToAbstract  |                                      | label         | Comprehensive income attributable to [abstract]  |  |
| ifrs-full | ComprehensiveIncomeAttri<br>butableToNoncontrollingIn<br>terests   | X duration, credit                   | label         | Comprehensive income, attributable to non-controlling interests  | Disclosure: IAS 1.106 a,<br>Disclosure: IAS 1.81B b (i)  |
|           |  |                                      | documentation | The amount of comprehensive income attributable to non-controlling interests. [Refer: Comprehensive income; Non-controlling interests]                                     |  |
|           |  |                                      | totalLabel    | Total comprehensive income, attributable to non-controlling interests  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | ComprehensiveIncomeAttri<br>butableToNoncontrollingIn<br>terestsContinuingAndDiscon<br>tinuedOperationsAbstract |                             | label         | Comprehensive income attributable to non-controlling interests, continuing and discontinued operations [abstract]  |  |
| ifrs-full | ComprehensiveIncomeAttri<br>butableToOwnersOfParent   | X duration, credit          | label         | Comprehensive income, attributable to owners of parent   | Disclosure: IAS 1.106 a,<br>Disclosure: IAS 1.81B b (ii) |
|           |   |                             | documentation | The amount of comprehensive income attributable to owners of the parent. [Refer: Comprehensive income]   |  |
|           |   |                             | totalLabel    | Total comprehensive income, attributable to owners of parent   |  |
| ifrs-full | ComprehensiveIncomeAttri<br>butableToOwnersOfParent<br>ContinuingAndDiscontinue<br>dOperationsAbstract          |                             | label         | Comprehensive income attributable to owners of parent, continuing and discontinued operations [abstract]   |  |
| ifrs-full | ComprehensiveIncomeConti<br>nuingAndDiscontinuedOpera<br>tionsAbstract  |                             | label         | Comprehensive income, continuing and discontinued operations [abstract]  |  |
| ifrs-full | ComprehensiveIncomeFrom<br>ContinuingOperations   | X duration, credit          | label         | Comprehensive income from continuing operations  | Common practice: IFRS 5.33 d                             |
|           |   |                             | documentation | The comprehensive income from continuing operations. [Refer: Continuing operations [member]; Comprehensive income]   |  |
| ifrs-full | ComprehensiveIncomeFrom<br>ContinuingOperationsAttri<br>butableToNoncontrollingIn                               | X duration, credit          | label         | Comprehensive income from continuing operations, attributable to non-controlling interests   | Common practice: IFRS 5.33 d                             |
|           | terests   |                             | documentation | The comprehensive income from continuing operations attributable to non-controlling interests. [Refer: Comprehensive income from continuing operations; Non-controlling interests] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|-----------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full | ComprehensiveIncomeFrom<br>ContinuingOperationsAttri<br>butableToOwnersOfParent     | X duration, credit          | label         | Comprehensive income from continuing operations, attributable to owners of parent  | Common practice: IFRS 5.33 d |
|           |   |                             | documentation | The comprehensive income from continuing operations attributable to owners of the parent. [Refer: Comprehensive income from continuing operations]                                     |                              |
| ifrs-full | ComprehensiveIncomeFrom DiscontinuedOperations                                      | X duration, credit          | label         | Comprehensive income from discontinued operations  | Common practice: IFRS 5.33 d |
|           |   |                             | documentation | The comprehensive income from discontinued operations. [Refer: Discontinued operations [member]; Comprehensive income]   |                              |
| ifrs-full | ComprehensiveIncomeFrom<br>DiscontinuedOperationsAttri<br>butableToNoncontrollingIn | X duration, credit          | label         | Comprehensive income from discontinued operations, attributable to non-controlling interests   | Common practice: IFRS 5.33 d |
|           | terests   |                             | documentation | The comprehensive income from discontinued operations attributable to non-controlling interests. [Refer: Comprehensive income from discontinued operations; Non-controlling interests] |                              |
| ifrs-full | ComprehensiveIncomeFrom<br>DiscontinuedOperationsAttri<br>butableToOwnersOfParent   | X duration, credit          | label         | Comprehensive income from discontinued operations, attributable to owners of parent  | Common practice: IFRS 5.33 d |
|           |   |                             | documentation | The comprehensive income from discontinued operations attributable to owners of the parent. [Refer: Comprehensive income from discontinued operations]                                 |                              |
| ifrs-full | ComputerEquipmentMember   | member                      | label         | Computer equipment [member]  | Common practice: IAS 16.37   |
|           |   |                             | documentation | This member stands for a class of property, plant and equipment representing computer equipment. [Refer: Property, plant and equipment]  |                              |
| ifrs-full | ComputerSoftware  | X instant, debit            | label         | Computer software  | Example: IAS 38.119 c        |
|           |   |                             | documentation | The amount of intangible assets representing computer software. [Refer: Intangible assets other than goodwill]   |                              |

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

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| Prefix    | Element name/role URI                              | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | ConsensusPricingMember                             | member                      | label         | Consensus pricing [member]  | Example: IFRS 13.B5, Example: IFRS 13.IE63                   |
|           |  |                             | documentation | This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from consensus prices (for example, offered quotes, comparability adjustments) in the market. [Refer: Market approach [member]]  |  |
| ifrs-full | ConsiderationPaidReceived                          | X duration, credit          | label         | Consideration paid (received)   | Disclosure: IAS 7.40 a                                       |
|           |  |                             | documentation | The amount of consideration paid or received in respect of both obtaining and losing control of subsidiaries or other businesses. [Refer: Subsidiaries [member]]  |  |
| ifrs-full | ConsolidatedAndSeparateFi<br>nancialStatementsAxis | axis                        | label         | Consolidated and separate financial statements [axis]   | Disclosure: IAS 27.4   |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |  |
| ifrs-full | ConsolidatedMember                                 | member [default]            | label         | Consolidated [member]   | Disclosure: IAS 27.4   |
|           |  |                             | documentation | This member stands for the financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity. It also represents the standard value for the 'Consolidated and separate financial statements' axis if no other member is used. |  |
| ifrs-full | ConsolidatedStructuredEnti<br>tiesAxis             | axis                        | label         | Consolidated structured entities [axis]   | Disclosure: IFRS 12 - Nature of the risks associated with an |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   | entity's interests in<br>consolidated structured<br>entities |

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| Prefix    | Element name/role URI                         | Element type and attributes            | Label type    | Label content   | References   |  |
|-----------|---|--|---------------|---|--|--|
| ifrs-full | ConsolidatedStructuredEnti tiesMember         | member                                 | label         | Consolidated structured entities [member]   | Disclosure: IFRS 12 - Nature of the risks associated with an |  |
|           |   | documentation                          | documentation | This member stands for consolidated structured entities. A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]] | entity's interests in<br>consolidated structured<br>entities |  |
| ifrs-full | ConstantPrepaymentRateMea surementInputMember | member                                 | label         | Constant prepayment rate, measurement input [member]  | Example: IFRS 13.93 d,<br>Example: IFRS 13.IE63              |  |
|           |   |  | documentation | This member stands for the constant prepayment rate used as a measurement input.  |  |  |
| ifrs-full | ConstructionInProgress                        | onstructionInProgress X instant, debit | label         | Construction in progress  | Common practice: IAS 16.37                                   |  |
|           |   |  | documentation | The amount of expenditure capitalised during the construction of non-current assets that are not yet available for use. [Refer: Non-current assets]   |  |  |
| ifrs-full | ConstructionInProgressMem ber                 | nstructionInProgressMem member         | label         | Construction in progress [member]   | Common practice: IAS 16.37                                   |  |
|           |   |  | documentation | This member stands for expenditure capitalised during the construction of items of property, plant and equipment that are not yet available for use (ie not yet in the location and condition necessary for it to be capable of operating in the manner intended by the management). [Refer: Property, plant and equipment]   |  |  |
| ifrs-full | ConsumableBiologicalAssets<br>Member          | member                                 | label         | Consumable biological assets [member]   | Example: IAS 41.43   |  |
|           |   |  | documentation | This member stands for consumable biological assets. Consumable biological assets are those that are to be harvested as agricultural produce or sold as biological assets. [Refer: Biological assets]   |  |  |
| ifrs-full | ConsumerLoans                                 | X instant, debit                       | label         | Loans to consumers  | Common practice: IAS 1.112 c                                 |  |
|           |   |  | documentation | The amount of consumer loans made by the entity. [Refer: Loans to consumers [member]]   | -  |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | ConsumerLoansMember   | member                      | label         | Loans to consumers [member]  | Example: IFRS 7.6, Example: IFRS 7.IG20C, Example: IFRS 7. IG40B |
|           |   |                             | documentation | This member stands for loans that are made to individuals for personal use.  | IGHOD  |
| ifrs-full | ContingentConsideration<br>Member   | member                      | label         | Contingent consideration [member]  | Common practice: IFRS 13.94                                      |
|           |   |                             | documentation | This member stands for an obligation of the acquirer to transfer additional assets or equity interests to the former owners of an acquiree as part of the exchange for control of the acquiree if specified future events occur or conditions are met. |  |
| ifrs-full | ContingentConsiderationRe cognisedAsOfAcquisition                                   | X instant, credit           | label         | Contingent consideration recognised as of acquisition date   | Disclosure: IFRS 3.B64 g (i)                                     |
|           | Date  |                             | documentation | The amount, at acquisition date, of contingent consideration arrangements recognised as consideration transferred in a business combination. [Refer: Business combinations [member]]   |  |
| ifrs-full | ContingentLiabilitiesIncurred<br>ByVenturerInRelationToInter<br>estsInJointVentures | X instant, credit           | label         | Contingent liabilities incurred in relation to interests in joint ventures   | Disclosure: IFRS 12.23 b   |
|           |   |                             | documentation | The amount of contingent liabilities incurred in relation to interests in joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]  |  |
| ifrs-full | ContingentLiabilitiesIncurre<br>dInRelationToInterestsInAs<br>sociates              | X instant, credit           | label         | Contingent liabilities incurred in relation to interests in associates   | Disclosure: IFRS 12.23 b   |
|           |   |                             | documentation | The amount of contingent liabilities incurred relating to the entity's interests in associates. [Refer: Associates [member]; Contingent liabilities [member]]  |  |

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| Prefix    | Element name/role URI                                  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | ContingentLiabilitiesMember                            | member [default]            | label         | Contingent liabilities [member]   | Disclosure: IAS 37.88,<br>Disclosure: IFRS 3.B67 c |
|           |  |                             | documentation | This member stands for possible obligations that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or, present obligations that arise from past events but are not recognised because (a) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or (b) the amount of the obligations cannot be measured with sufficient reliability. It also represents the standard value for the 'Classes of contingent liabilities' axis if no other member is used. |  |
| ifrs-full | ContingentLiabilitiesOfJoint<br>VentureMember          | member                      | label         | Contingent liabilities related to joint ventures [member]   | Example: IAS 37.88                                 |
|           |  |                             | documentation | This member stands for contingent liabilities that are related to joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]   |  |
| ifrs-full | ContingentLiabilitiesRecogni<br>sedAsOfAcquisitionDate | (X) instant, credit         | label         | Contingent liabilities recognised as of acquisition date  | Example: IFRS 3.B64 i,<br>Example: IFRS 3.IE72     |
|           |  |                             | documentation | The amount of contingent liabilities recognised as of the acquisition date in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]  |  |
|           |  |                             | negatedLabel  | Contingent liabilities recognised as of acquisition date  |  |

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| Prefix    | Element name/role URI   | Element type and attributes                 | Label type       | Label content   | References  |
|-----------|---|---|------------------|---|---|
| ifrs-full | ContingentLiabilitiesRecogni sedInBusinessCombination                           | ecogni X instant, credit                    | label            | Contingent liabilities recognised in business combination   | Disclosure: IFRS 3.B67 c                            |
|           |   |   | documentation    | The amount of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]   |   |
|           |   |   | periodStartLabel | Contingent liabilities recognised in business combination at beginning of period  |   |
|           |   |   | periodEndLabel   | Contingent liabilities recognised in business combination at end of period  |   |
| ifrs-full | ContingentLiabilityArising<br>FromPostemploymentBenefi<br>tObligationsMember    | member                                      | label            | Contingent liability arising from post-employment benefit obligations [member]  | Disclosure: IAS 19.152                              |
|           |   |   | documentation    | This member stands for a contingent liability arising from post-employment benefit obligations. Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment. [Refer: Contingent liabilities [member]] |   |
| ifrs-full | ContingentLiabilityForDe commissioningRestoratio nAndRehabilitationCosts Member | nissioningRestoratio<br>RehabilitationCosts | label            | Contingent liability for decommissioning, restoration and rehabilitation costs [member]   | Example: IAS 37.88                                  |
|           |   |   | documentation    | This member stands for a contingent liability relating to decommissioning, restoration and rehabilitation costs. [Refer: Contingent liabilities [member]]   |   |
| ifrs-full | ContingentLiabilityForGuar anteesMember   | member                                      | label            | Contingent liability for guarantees [member]  | Common practice: IAS 37.88                          |
|           | unicosmonicos   |   | documentation    | This member stands for a contingent liability for guarantees. [Refer: Contingent liabilities [member]; Guarantees [member]]   |   |
| ifrs-full | ContinuingAndDiscontinue<br>dOperationsAxis                                     | axis  | label            | Continuing and discontinued operations [axis]   | Disclosure: IFRS 5 -<br>Presentation and disclosure |
|           | dOperationsAxis   |   | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |   |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content  | References   |
|-----------|---|-----------------------------|------------------|--|--|
| ifrs-full | ContractAssetsAbstract  |                             | label            | Contract assets [abstract]   |  |
| ifrs-full | ContractAssetsMember  | member                      | label            | Contract assets [member]   | Disclosure: IFRS 7.35H b (iii),<br>Disclosure: IFRS 7.35M b (iii), |
|           |   |                             | documentation    | This member stands for contract assets. [Refer: Contract assets]   | Example: IFRS 7.35N  |
| ifrs-full | ContractDurationAxis  | axis                        | label            | Contract duration [axis]   | Example: IFRS 15.B89 e   |
|           |   |                             | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.                                      |  |
| ifrs-full | ContractDurationMember  | member [default]            | label            | Contract duration [member]   | Example: IFRS 15.B89 e   |
|           |   |                             | documentation    | This member stands for all durations of contracts with customers. It also represents the standard value for the 'Contract duration' axis if no other member is used.       |  |
| ifrs-full | ContractLiabilities   | X instant, credit           | label            | Contract liabilities   | Disclosure: IFRS 15.105,<br>Disclosure: IFRS 15.116 a              |
|           |   |                             | documentation    | The amount of an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. |  |
|           |   |                             | totalLabel       | Total contract liabilities   |  |
|           |   |                             | periodStartLabel | Contract liabilities at beginning of period  |  |
|           |   |                             | periodEndLabel   | Contract liabilities at end of period  |  |
| ifrs-full | ContractLiabilitiesAbstract   |                             | label            | Contract liabilities [abstract]  |  |
| ifrs-full | ContractLiabilitiesForPerfor<br>manceObligationsSatisfiedO<br>verTime | X instant, credit           | label            | Contract liabilities for performance obligations satisfied over time   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78            |
|           |   |                             | documentation    | The amount of contract liabilities for performance obligations satisfied over time. [Refer: Contract liabilities; Performance obligations satisfied over time [member]]    |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | ContractLiabilitiesRecognise<br>dAsOfAcquisitionDate  | (X) instant, credit         | label         | Contract liabilities recognised as of acquisition date  | Common practice: IFRS 3.B64 i                   |
|           |   |                             | documentation | The amount recognised as of the acquisition date for contract liabilities assumed in a business combination. [Refer: Contract liabilities; Business combinations [member]]  |   |
|           |   |                             | negatedLabel  | Contract liabilities recognised as of acquisition date  |   |
| ifrs-full | ContractualAmountsToBeEx changedInDerivativeFinancia lInstrumentForWhichGross CashFlowsAreExchanged | X instant, credit           | label         | Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged   | Example: IFRS 7.B11D d                          |
|           |   |                             | documentation | The amount of contractual undiscounted cash flows in relation to contractual amounts to be exchanged in a derivative financial instrument for which gross cash flows are exchanged. [Refer: Derivatives [member]] |   |
| ifrs-full | ContractualCapitalCommit ments  | X instant, credit           | label         | Contractual capital commitments   | Common practice: IAS 1.112 c                    |
|           |   |                             | documentation | The amount of capital commitments for which the entity has entered into a contract. [Refer: Capital commitments]  |   |
| ifrs-full | ContractualCommitmentsFor<br>AcquisitionOfIntangibleAs<br>sets                                      | X instant, credit           | label         | Contractual commitments for acquisition of intangible assets  |   |
|           |   |                             | documentation | The amount of contractual commitments for the acquisition of intangible assets.   |   |
| ifrs-full | ContractualCommitmentsFor<br>AcquisitionOfPropertyPlan<br>tAndEquipment                             | X instant, credit           | label         | Contractual commitments for acquisition of property, plant and equipment  | Disclosure: IAS 16.74 c                         |
|           |   |                             | documentation | The amount of contractual commitments for the acquisition of property, plant and equipment. [Refer: Property, plant and equipment]  |   |
| ifrs-full | ContractualServiceMargin  | X instant, credit           | label         | Contractual service margin  | Disclosure: Effective<br>2023-01-01 IFRS 17.109 |
|           |   |                             | documentation | The amount of the contractual service margin. [Refer: Contractual service margin [member]]  |   |

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

References

Disclosure: IAS 19.141 f

Element type and

attributes

(X) duration, debit

member

Label type

documentation

documentation

negatedLabel

label

label

Label content

This member stands for the contractual service margin

Decrease (increase) in net defined benefit liability (asset)

resulting from resulting from contributions to plan by

Increase (decrease) in net defined benefit liability (asset)

resulting from contributions to plan by employer

The decrease (increase) in net defined benefit liability (asset)

resulting from contributions to a defined benefit plan by the employer. [Refer: Net defined benefit liability (asset); Defined

the modified retrospective approach (as described in paragraphs C6-C19A of IFRS 17) has been applied. [Refer:

Contractual service margin [member]]

related to contracts that existed at the transition date to which

been applied [member]

benefit plans [member]]

employer

Contractual service margin related to contracts that existed at Disclosure: Effective

transition date to which modified retrospective approach has 2023-01-01 IFRS 17.114 a

Prefix

ifrs-full

ifrs-full

Element name/role URI

ContractualServiceMarginRe

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References

Disclosure: IAS 19.141 f

Element type and

attributes

(X) duration, debit

Label type

documentation

commentaryGui-

negatedLabel

value.

label

dance

Label content

Decrease (increase) in net defined benefit liability (asset)

resulting from contributions to plan by plan participants

The decrease (increase) in the net defined benefit liability (asset) resulting from contributions to a defined benefit plan by plan participants. [Refer: Net defined benefit liability

Decreases in the present value of defined benefit obligation or

net defined benefit liability resulting from contributions by

contributions by plan participants represent a decrease in net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a positive

Increase (decrease) in net defined benefit liability (asset) resulting from contributions to plan by plan participants

plan participants should be tagged with a positive value; increases in the present value of defined benefit obligation or net defined benefit liability resulting from contributions by plan participants should be tagged with a negative value. Increases in the fair value of plan assets resulting from

(asset); Defined benefit plans [member]]

Prefix

ifrs-full

Element name/role URI

ContributionsToPlanBvPlan ParticipantsNetDefinedBenefi

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

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

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| Prefix    | Element name/role URI  | Element type and attributes                         | Label type    | Label content   | References                   |
|-----------|--|---|---------------|---|------------------------------|
| ifrs-full | CostIncludedInProfitOrLossI<br>nAccordanceWithParagra<br>ph20AOfIAS16ThatRelates<br>ToItemsProducedThatAreNo<br>tOutputOfEntitysOrdinaryAc<br>tivities | VithParagra 6ThatRelates cedThatAreNo tysOrdinaryAc | label         | Cost included in profit or loss in accordance with paragraph 20A of IAS 16 that relates to items produced that are not output of entity's ordinary activities   | 2022-01-01 IAS 16.74A b      |
|           |  |   | documentation | The amount of cost included in profit or loss in accordance with paragraph 20A of IAS 16 that relates to items produced that are not an output of the entity's ordinary activities and are produced while bringing an item of property, plant and equipment to the location and condition necessary for it to be capable of operating in the manner intended by management. |                              |
| ifrs-full | CostOfHedgingAbstract  |   | label         | Cost of hedging [abstract]  |                              |
| ifrs-full | CostOfInventoriesRecognise<br>dAsExpenseDuringPeriod   | X duration, debit                                   | label         | Cost of inventories recognised as expense during period   | Disclosure: IAS 2.36 d       |
|           |  |   | documentation | The amount of inventories recognised as an expense during the period. [Refer: Inventories]  |                              |
| ifrs-full | CostOfMerchandiseSold  | X duration, debit                                   | label         | Cost of merchandise sold  | Common practice: IAS 1.85    |
|           |  |   | documentation | The amount of merchandise that was sold during the period and recognised as an expense.   |                              |
| ifrs-full | CostOfPurchasedEnergySold  | X duration, debit                                   | label         | Cost of purchased energy sold   | Common practice: IAS 1.112 c |
|           |  |   | documentation | The amount of purchased energy that was sold during the period and recognised as an expense.  |                              |

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| Prefix       | Element name/role URI                | Element type and attributes            | Label type              | Label content   | References  |
|--------------|--------------------------------------|--|-------------------------|---|---|
| ifrs-full Co | CostOfSales                          | (X) duration, debit                    | label                   | Cost of sales   | Disclosure: IAS 1.103,<br>Disclosure: IAS 1.99              |
|              |                                      |  | documentation           | The amount of all expenses directly or indirectly attributed to the goods or services sold. Attributed expenses include, but are not limited to, costs previously included in the measurement of inventory that has now been sold, such as depreciation and maintenance of factory buildings and equipment used in the production process, unallocated production overheads, and abnormal amounts of production costs of inventories. |   |
|              |                                      |  | commentaryGui-<br>dance | This line item should only be used to tag total 'cost of sales' amounts. It should NOT be used to tag a partial cost of sales, that is, an amount excluding specific expenses classified by an entity as cost of sales. For example, the line item should not be used to tag 'cost of sales, excluding depreciation' when the depreciation amount reflects an expense that the company considers part of cost of sales.               |   |
|              |                                      |  | negatedLabel            | Cost of sales   |   |
| ifrs-full    | CostOfSalesFoodAndBever age          | tOfSalesFoodAndBever X duration, debit | label                   | Cost of sales, food and beverage  | Common practice: IAS 1.85                                   |
|              | age                                  |  | documentation           | The amount of cost of sales attributed to food and beverage. [Refer: Cost of sales]   |   |
| ifrs-full    | CostOfSalesHotelOperations           | X duration, debit                      | label                   | Cost of sales, hotel operations   | Common practice: IAS 1.85                                   |
|              |                                      |  | documentation           | The amount of cost of sales attributed to hotel operations. [Refer: Cost of sales]  |   |
| ifrs-full    | CostOfSalesMember                    | ostOfSalesMember member                | label                   | Cost of sales [member]  | Common practice: IAS 1.104,<br>Common practice: IAS 1.112 c |
|              |                                      |  | documentation           | This member stands for the amount of all expenses directly or indirectly attributed to goods or services sold. This member is used to attribute an expense by nature to a functional line item in the statement of profit or loss.  | Common practice. IAS 1.112 C                                |
| ifrs-full    | CostOfSalesRoomOccupancy<br>Services | X duration, debit                      | label                   | Cost of sales, room occupancy services  | Common practice: IAS 1.85                                   |
|              | Services                             |  | documentation           | The amount of cost of sales attributed to room occupancy services. [Refer: Cost of sales]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes     | Label type    | Label content  | References  |
|-----------|--|---------------------------------|---------------|--|---|
| ifrs-full | CostsToObtainContractsWith CustomersMember   | member                          | label         | Costs to obtain contracts with customers [member]  | Example: IFRS 15.128 a                              |
|           |  |                                 | documentation | This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the costs to obtain contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers] |   |
| frs-full  | CounterpartiesAxis   | axis                            | label         | Counterparties [axis]  | Disclosure: IFRS 7.B52                              |
|           |  |                                 | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full | CounterpartiesMember   | artiesMember   member [default] | label         | Counterparties [member]  | Disclosure: IFRS 7.B52                              |
|           |  |                                 | documentation | This member stands for the parties to the transaction other than the entity. It also represents the standard value for the 'Counterparties' axis if no other member is used.   |   |
| frs-full  | CountryOfDomicileMember  | member                          | label         | Country of domicile [member]   | Disclosure: IFRS 8.33 a,<br>Disclosure: IFRS 8.33 b |
|           |  |                                 | documentation | This member stands for the country in which the entity is registered and where it has its legal address or registered office.  |   |
| ifrs-full | CountryOfIncorporation   | text                            | label         | Country of incorporation   | Disclosure: IAS 1.138 a                             |
|           |  |                                 | documentation | The country in which the entity is incorporated.   |   |
| ifrs-full | CountryOfIncorporationO<br>fEntityWhoseConsolidatedFi<br>nancialStatementsHaveBeen | WhoseConsolidatedFi             | label         | Country of incorporation of entity whose consolidated financial statements have been produced for public use   | Disclosure: IAS 27.16 a                             |
|           | ProducedForPublicUse   |                                 | documentation | The country in which the entity's ultimate, or any intermediate, parent, whose consolidated financial statements that comply with IFRSs have been produced for public use, has been incorporated. [Refer: Consolidated [member]; IFRSs [member]]                 |   |

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

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

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| Prefix    | Element name/role URI | Element type and attributes | Label type         | Label content   | References  |
|-----------|-----------------------|-----------------------------|--------------------|---|---|
| ifrs-full | CreditExposure        | X instant                   | label              | Credit exposure   | Example: Expiry date  |
|           |                       |                             | documentation      | The amount of exposure to loss resulting from credit risk. [Refer: Credit risk [member]]  | 2023-01-01 IFRS 7.36 c,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG24 a |
|           |                       |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] | Example: Expiry date 2023-01-01 IFRS 7.IG25 t                               |



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

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | CumulativeChangeInFairVa<br>lueRecognisedInProfitOrLos<br>sOnSalesOfInvestmentProper | X duration, credit          | label         | Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models  | Disclosure: IAS 40.75 f (iv) |
|           | tyBetweenPoolsOfAssetsMea<br>suredUsingDifferentModels                               |                             | documentation | The cumulative change in fair value recognised in profit or loss on sales of investment property from a pool of assets in which the cost model is used into a pool in which the fair value model is used. [Refer: Fair value model [member]; Investment property] | -                            |
| ifrs-full | CumulativeEffectAtDateOfIni<br>tialApplicationAxis                                   | axis                        | label         | Cumulative effect at date of initial application [axis]   | Common practice: IAS 1.106   |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                              |
| ifrs-full | CumulativeGainLossOnDis<br>posalOfInvestmentsInEqui<br>tyInstrumentsDesignatedAs     | X duration, credit          | label         | Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other comprehensive income   | Disclosure: IFRS 7.11B c     |
|           | MeasuredAtFairValue<br>ThroughOtherComprehensi<br>veIncome                           |                             | documentation | The cumulative gain (loss) on disposal of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]  |                              |

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| Prefix | Element name/role URI  | Element type and attributes | Label type | Label content   | References              |
|--------|--|-----------------------------|------------|---|-------------------------|
|        | CumulativeGainLossPrevious<br>lyRecognisedInOtherCompre<br>hensiveIncomeArisingFrom<br>ReclassificationOfFinancialAs<br>setsOutOfFairValueThrough<br>OtherComprehensiveInco<br>meIntoFairValueThroughPro<br>fitOrLossMeasurementCate |                             | label      | Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category  The cumulative gain (loss) previously recognised in other comprehensive income arising from the reclassification of financial assets out of the fair value through other | Disclosure: IAS 1.82 cb |
|        | gory   |                             |            | comprehensive income into the fair value through profit or loss measurement category. [Refer: Financial assets measured at fair value through other comprehensive income; Financial assets at fair value through profit or loss; Other comprehensive income]  |                         |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | CumulativeUnrecognisedShar<br>eOfLossesOfAssociates  | X instant, credit           | label         | Cumulative unrecognised share of losses of associates  | Disclosure: IFRS 12.22 c |
|           |  |                             | documentation | The cumulative amount of the unrecognised share of losses of associates if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]; Unrecognised share of losses of associates]                      |                          |
| ifrs-full | CumulativeUnrecognisedShar<br>eOfLossesOfJointVentures   | X instant, credit           | label         | Cumulative unrecognised share of losses of joint ventures  | Disclosure: IFRS 12.22 c |
|           |  |                             | documentation | The cumulative amount of the unrecognised share of losses of joint ventures if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Joint ventures [member]; Unrecognised share of losses of joint ventures]          |                          |
| ifrs-full | CumulativeUnrecognisedShar<br>eOfLossesOfJointVenture<br>sTransitionFromProportiona<br>teConsolidationToEquityMe<br>thod | X instant, credit           | label         | Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method  | Disclosure: IFRS 11.C4   |
|           |  |                             | documentation | The entity's cumulative unrecognised share of losses of its joint ventures for which transition from proportionate consolidation to the equity method was performed. [Refer: Joint ventures [member]; Cumulative unrecognised share of losses of joint ventures] |                          |
| ifrs-full | CurrencyInWhichInformatio<br>nIsDisplayedAxis  | axis                        | label         | Currency in which information is displayed [axis]  | Disclosure: IAS 21.57 a  |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                          |
| ifrs-full | CurrencyInWhichSupplemen<br>taryInformationIsDisplayed<br>Member   | member                      | label         | Currency in which supplementary information is displayed [member]  | Disclosure: IAS 21.57 a  |
|           |  |                             | documentation | This member indicates information displayed in a currency that is different from either the entity's functional currency or its presentation currency.   |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | CurrencyRiskMember   | member                      | label         | Currency risk [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.124,<br>Disclosure: Effective  |
|           |  |                             | documentation | This member stands for a type of market risk representing the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. [Refer: Financial instruments, class [member]] | Disclosure: Effective<br>2023-01-01 IFRS 17.125,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.127,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (ii),<br>Disclosure: IFRS 7 - Defined<br>terms |
| ifrs-full | CurrencySwapContractMem ber  | member                      | label         | Currency swap contract [member]   | Common practice: IAS 1.112 c   |
|           |  |                             | documentation | This member stands for a currency swap contract. [Refer: Swap contract [member]]  |  |
| ifrs-full | CurrentAccrualsAndCurrent<br>DeferredIncomeIncludingCur<br>rentContractLiabilities             | X instant, credit           | label         | Current accruals and current deferred income including current contract liabilities   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78  |
|           |  |                             | documentation | The amount of current accruals and current deferred income including current contract liabilities. [Refer: Accruals; Deferred income including contract liabilities]  |  |
|           |  |                             | totalLabel    | Total current accruals and current deferred income including current contract liabilities   |  |
| ifrs-full | CurrentAccrualsAndCurrent<br>DeferredIncomeIncludingCur<br>rentContractLiabilitiesAb<br>stract |                             | label         | Current accruals and current deferred income including current contract liabilities [abstract]  |  |
| ifrs-full | CurrentAccruedExpensesAn dOtherCurrentLiabilities  | X instant, credit           | label         | Current accrued expenses and other current liabilities  | Common practice: IAS 1.55  |
|           |  |                             | documentation | The amount of current accrued expenses and other current liabilities. [Refer: Accruals; Other current liabilities]  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | CurrentAccruedIncomeInclu dingCurrentContractAssets                | X instant, debit            | label         | Current accrued income including current contract assets   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |  |                             | documentation | The amount of current accrued income including current contract assets. [Refer: Accrued income including contract assets]  |   |
|           |  |                             | totalLabel    | Total current accrued income including current contract assets   |   |
| ifrs-full | CurrentAccruedIncomeInclu<br>dingCurrentContractAsset<br>sAbstract |                             | label         | Current accrued income including current contract assets [abstract]  |   |
| ifrs-full | CurrentAccruedIncomeOther<br>ThanCurrentContractAssets             | X instant, debit            | label         | Current accrued income other than current contract assets  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |  |                             | documentation | The amount of current accrued income other than current contract assets. [Refer: Accrued income other than contract assets]  |   |
| ifrs-full | CurrentAdvances  | X instant, credit           | label         | Current advances received, representing current contract liabilities for performance obligations satisfied at point in time  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |  |                             | documentation | The amount of current advances received representing current contract liabilities for performance obligations satisfied at a point in time. [Refer: Advances received, representing contract liabilities for performance obligations satisfied at point in time] |   |
| ifrs-full | CurrentAdvancesToSuppliers   | X instant, debit            | label         | Current advances to suppliers  | Common practice: IAS 1.112 c                            |
|           |  |                             | documentation | The amount of current advances made to suppliers before goods or services are received.  |   |
| ifrs-full | CurrentAgriculturalProduce   | X instant, debit            | label         | Current agricultural produce   | Common practice: IAS 2.37                               |
|           |  |                             | documentation | A classification of current inventory representing the amount of harvested produce of the entity's biological assets. [Refer: Biological assets; Inventories]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | CurrentAndDeferredTaxRela<br>tingToItemsChargedOrCredi<br>tedDirectlyToEquity         | X duration, debit           | label         | Current and deferred tax relating to items credited (charged) directly to equity  | Disclosure: IAS 12.81 a   |
|           |   |                             | documentation | The aggregate current and deferred tax relating to particular items that are charged or credited directly to equity, for example: (a) an adjustment to the opening balance of retained earnings resulting from either a change in accounting policy that is applied retrospectively or the correction of an error; and (b) amounts arising on initial recognition of the equity component of a compound financial instrument. [Refer: Deferred tax relating to items credited (charged) directly to equity; Retained earnings; Financial instruments, class [member]] |   |
|           |   |                             | totalLabel    | Aggregate current and deferred tax relating to items credited (charged) directly to equity  |   |
| ifrs-full | CurrentAndDeferredTaxRela<br>tingToItemsChargedOrCredi<br>tedDirectlyToEquityAbstract |                             | label         | Current and deferred tax relating to items charged or credited directly to equity [abstract]  |   |
| ifrs-full | CurrentAssets   | X instant, debit            | label         | Current assets  | Disclosure: IAS 1.66, Example:<br>IFRS 12.B10 b, Disclosure:<br>IFRS 12.B12 b (i) |
|           |   |                             | documentation | The amount of assets that the entity (a) expects to realise or intends to sell or consume in its normal operating cycle; (b) holds primarily for the purpose of trading; (c) expects to realise within twelve months after the reporting period; or (d) classifies as cash or cash equivalents (as defined in IAS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. [Refer: Assets]   | ,,  |
|           |   |                             | totalLabel    | Total current assets  |   |
| ifrs-full | CurrentAssetsAbstract   |                             | label         | Current assets [abstract]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                    |
|-----------|--|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | CurrentAssetsLiabilities   | X instant, debit            | label         | Current assets (liabilities)   | Common practice: IAS 1.55     |
|           |  |                             | documentation | The amount of current assets less the amount of current liabilities.   |                               |
|           |  |                             | netLabel      | Net current assets (liabilities)   |                               |
| ifrs-full | CurrentAssetsOtherThanAs<br>setsOrDisposalGroupsClassi<br>fiedAsHeldForSaleOrAsHeld<br>ForDistributionToOwners | X instant, debit            | label         | Current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners  | Disclosure: IAS 1.66          |
|           |  |                             | documentation | The amount of current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners. [Refer: Current assets; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale; Non-current assets or disposal groups classified as held for distribution to owners] |                               |
|           |  |                             | totalLabel    | Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners  |                               |
| ifrs-full | CurrentAssetsRecognisedA<br>sOfAcquisitionDate   | X instant, debit            | label         | Current assets recognised as of acquisition date   | Common practice: IFRS 3.B64 i |
|           |  |                             | documentation | Expiry date 2022-01-01: The amount recognised as of the acquisition date for current assets acquired in a business combination. [Refer: Business combinations [member]] Effective 2022-01-01: The amount recognised as of the acquisition date for current assets acquired in a business combination. [Refer: Current assets; Business combinations [member]]                          |                               |
| ifrs-full | CurrentBiologicalAssets  | X instant, debit            | label         | Current biological assets  | Disclosure: IAS 1.54 f        |
|           |  |                             | documentation | The amount of current biological assets. [Refer: Biological assets]  |                               |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | CurrentBiologicalAssetsMem ber  | member                      | label         | Current biological assets [member]  | Common practice: IAS 41.50   |
|           |   |                             | documentation | This member stands for current biological assets. [Refer: Biological assets]  |                              |
| ifrs-full | CurrentBondsIssuedAndCur<br>rentPortionOfNoncurrent<br>BondsIssued                | X instant, credit           | label         | Current bonds issued and current portion of non-current bonds issued  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of current bonds issued and the current portion of non-current bonds issued. [Refer: Bonds issued]                                   |                              |
| ifrs-full | CurrentBorrowingsAndCur<br>rentPortionOfNoncurrentBor<br>rowings                  | X instant, credit           | label         | Current borrowings and current portion of non-current borrowings  | Common practice: IAS 1.55    |
|           | To wange  |                             | documentation | The amount of current borrowings and current portion of non-current borrowings. [Refer: Borrowings]   |                              |
|           |   |                             | totalLabel    | Total current borrowings and current portion of non-current borrowings  |                              |
| ifrs-full | CurrentBorrowingsAndCur<br>rentPortionOfNoncurrentBor<br>rowingsAbstract          |                             | label         | Current borrowings and current portion of non-current borrowings [abstract]   |                              |
| ifrs-full | CurrentBorrowingsAndCur<br>rentPortionOfNoncurrentBor<br>rowingsByTypeAbstract    |                             | label         | Current borrowings and current portion of non-current borrowings, by type [abstract]  |                              |
| ifrs-full | CurrentCommercialPapersIs<br>suedAndCurrentPortionOf<br>NoncurrentCommercialPaper | X instant, credit           | label         | Current commercial papers issued and current portion of non-current commercial papers issued  | Common practice: IAS 1.112 c |
|           | sissued   |                             | documentation | The amount of current commercial paper issued and the current portion of non-current commercial paper issued. [Refer: Commercial papers issued] |                              |
| ifrs-full | CurrentContractAssets   | X instant, debit            | label         | Current contract assets   | Disclosure: IFRS 15.105      |
|           |   |                             | documentation | The amount of current contract assets. [Refer: Contract assets]   |                              |

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| Prefix    | Element name/role URI  | Element type and attributes         | Label type    | Label content   | References  |
|-----------|--|-------------------------------------|---------------|---|---|
| ifrs-full | CurrentContractLiabilities   | X instant, credit                   | label         | Current contract liabilities  | Disclosure: IFRS 15.105                                 |
|           |  |                                     | documentation | The amount of current contract liabilities. [Refer: Contract liabilities]   |   |
|           |  |                                     | totalLabel    | Total current contract liabilities  |   |
| ifrs-full | CurrentContractLiabilitiesAb<br>stract                                       |                                     | label         | Current contract liabilities [abstract]   |   |
| ifrs-full | CurrentContractLiabilitiesFor<br>PerformanceObligationsSatis<br>fiedOverTime | X instant, credit                   | label         | Current contract liabilities for performance obligations satisfied over time  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           | nedover time   |                                     | documentation | The amount of current contract liabilities for performance obligations satisfied over time. [Refer: Contract liabilities for performance obligations satisfied over time] |   |
| ifrs-full | CurrentCrudeOil  | X instant, debit                    | label         | Current crude oil   | Common practice: IAS 2.37                               |
|           |  |                                     | documentation | A classification of current inventory representing the amount of unrefined, unprocessed oil. [Refer: Inventories]   |   |
| ifrs-full | CurrentDebtInstrumentsIs sued  | bebtInstrumentsIs X instant, credit | label         | Current debt instruments issued   | Common practice: IAS 1.55                               |
|           |  |                                     | documentation | The amount of current debt instruments issued. [Refer: Debt instruments issued]   |   |
| ifrs-full | CurrentDeferredIncomeInclu dingCurrentContractLiabil                         | X instant, credit                   | label         | Current deferred income including current contract liabilities  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           | ities  |                                     | documentation | The amount of current deferred income including current contract liabilities. [Refer: Deferred income including contract liabilities]                                     | Common practice: IAS 1./8                               |
|           |  |                                     | totalLabel    | Total current deferred income including current contract liabilities  |   |
| ifrs-full | CurrentDeferredIncomeInclu dingCurrentContractLiabilitie sAbstract           |                                     | label         | Current deferred income including current contract liabilities [abstract]   |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | CurrentDeferredIncomeO<br>therThanCurrentContractLi<br>abilities                   | X instant, credit           | label         | Current deferred income other than current contract liabilities   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           | abilities  |                             | documentation | The amount of current deferred income other than current contract liabilities. [Refer: Deferred income other than contract liabilities] |   |
| ifrs-full | CurrentDepositsFromCusto mers  | X instant, credit           | label         | Current deposits from customers   | Common practice: IAS 1.55                               |
|           | mers   |                             | documentation | The amount of current deposits from customers. [Refer: Deposits from customers]   |   |
| ifrs-full | CurrentDerivativeFinancialAs sets  | X instant, debit            | label         | Current derivative financial assets   | Common practice: IAS 1.55                               |
|           | Seco   |                             | documentation | The amount of current derivative financial assets. [Refer: Derivative financial assets]   |   |
| ifrs-full | CurrentDerivativeFinancialLi abilities   | cialLi X instant, credit    | label         | Current derivative financial liabilities  | Common practice: IAS 1.55                               |
|           |  |                             | documentation | The amount of current derivative financial liabilities. [Refer: Derivative financial liabilities]                                       |   |
| ifrs-full | CurrentDividendPayables  | yables X instant, credit    | label         | Current dividend payables   | Common practice: IAS 1.55                               |
|           |  |                             | documentation | The amount of current dividend payables. [Refer: Dividend payables]   |   |
| ifrs-full | CurrentEstimateOfFutureCa<br>shOutflowsToBePaidToFulfi<br>lObligationMeasurementIn | member                      | label         | Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]                                    | Example: IFRS 13.B36 d                                  |
|           | putMember  |                             | documentation | This member stands for the current estimate of future cash outflows to be paid to fulfil obligation, used as a measurement input.       |   |
| ifrs-full | CurrentExciseTaxPayables   | X instant, credit           | label         | Current excise tax payables   | Common practice: IAS 1.78                               |
|           |  |                             | documentation | The amount of current excise tax payables. [Refer: Excise tax payables]   |   |
| ifrs-full | CurrentFinanceLeaseReceiva<br>bles   | X instant, debit            | label         | Current finance lease receivables   | Common practice: IAS 1.55                               |
|           |  |                             | documentation | The amount of current finance lease receivables. [Refer: Finance lease receivables]   |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References             |
|-----------|--|-----------------------------|---------------|---|------------------------|
| frs-full  | CurrentFinancialAssets   | X instant, debit            | label         | Current financial assets  | Disclosure: IFRS 7.25  |
|           |  |                             | documentation | The amount of current financial assets. [Refer: Financial assets]   |                        |
|           |  |                             | totalLabel    | Total current financial assets  |                        |
| frs-full  | CurrentFinancialAssetsAtA<br>mortisedCost  | X instant, debit            | label         | Current financial assets at amortised cost  | Disclosure: IFRS 7.8 f |
|           |  |                             | documentation | The amount of current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]  |                        |
| ifrs-full | CurrentFinancialAssetsAtFair<br>ValueThroughOtherCompre<br>hensiveIncome   | X instant, debit            | label         | Current financial assets at fair value through other comprehensive income   | Disclosure: IFRS 7.8 h |
|           |  |                             | documentation | The amount of current financial assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income] |                        |
|           |  |                             | totalLabel    | Total current financial assets at fair value through other comprehensive income   |                        |
| ifrs-full | CurrentFinancialAssetsAtFair<br>ValueThroughOtherCompre<br>hensiveIncomeAbstract   |                             | label         | Current financial assets at fair value through other comprehensive income [abstract]  |                        |
| ifrs-full | CurrentFinancialAssetsAtFair<br>ValueThroughProfitOrLoss   | X instant, debit            | label         | Current financial assets at fair value through profit or loss   | Disclosure: IFRS 7.8 a |
|           | The state of the s |                             | documentation | The amount of current financial assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]                |                        |
|           |  |                             | totalLabel    | Total current financial assets at fair value through profit or loss   |                        |
| ifrs-full | CurrentFinancialAssetsAtFair<br>ValueThroughProfitOrLos<br>sAbstract   |                             | label         | Current financial assets at fair value through profit or loss [abstract]  |                        |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | CurrentFinancialAssetsAtFair<br>ValueThroughProfitOrLos<br>sClassifiedAsHeldForTrading   | X instant, debit            | label         | Current financial assets at fair value through profit or loss, classified as held for trading  | Common practice: IAS 1.55,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 7.8 a |
|           |  |                             | documentation | The amount of current financial assets measured at fair value through profit or loss classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]  |  |
| ifrs-full | CurrentFinancialAssetsAtFair<br>ValueThroughProfitOrLossDe<br>signatedUponInitialRecogni   | X instant, debit            | label         | Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently   | Disclosure: IFRS 7.8 a   |
|           | tion   |                             | documentation | The amount of current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]  |  |
| ifrs-full | CurrentFinancialAssetsAtFair<br>ValueThroughProfitOrLoss<br>MandatorilyMeasuredAtFair<br>Value   | X instant, debit            | label         | Current financial assets at fair value through profit or loss, mandatorily measured at fair value  | Disclosure: IFRS 7.8 a   |
|           | value  |                             | documentation | The amount of current financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]   |  |
| ifrs-full | CurrentFinancialAssetsAtFair<br>ValueThroughProfitOrLoss<br>MeasuredAsSuchInAccordan<br>ceWithExemptionForReacqui<br>sitionOfOwnEquityInstru | Loss<br>ordan<br>eacqui     | label         | Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments   | Disclosure: Effective<br>2023-01-01 IFRS 7.8 a                                 |
|           | ments  |                             | documentation | The amount of current financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments] |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | CurrentFinancialAssetsAtFair<br>ValueThroughProfitOrLoss<br>MeasuredAsSuchInAccordan<br>ceWithExemptionForRe | X instant, debit            | label         | Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities   | Disclosure: Effective<br>2023-01-01 IFRS 7.8 a                              |
|           | purchaseOfOwnFinancialLi<br>abilities  |                             | documentation | The amount of current financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities] |   |
| ifrs-full | CurrentFinancialAssetsAvaila<br>bleforsale   | X instant, debit            | label         | Current financial assets available-for-sale  | Disclosure: Expiry date 2023-01-01 IFRS 7.8 d                               |
|           |  |                             | documentation | The amount of current financial assets available-for-sale. [Refer: Financial assets available-for-sale; Current financial assets]  |   |
| ifrs-full | CurrentFinancialAssetsMea<br>suredAtFairValueThroughO<br>therComprehensiveIncome                             | X instant, debit            | label         | Current financial assets measured at fair value through other comprehensive income   | Disclosure: IFRS 7.8 h  |
|           |  |                             | documentation | The amount of current financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income]  |   |
| ifrs-full | CurrentFinancialLiabilities  | X instant, credit           | label         | Current financial liabilities  | Disclosure: IFRS 7.25   |
|           |  |                             | documentation | The amount of current financial liabilities. [Refer: Financial liabilities]  |   |
|           |  |                             | totalLabel    | Total current financial liabilities  |   |
| ifrs-full | CurrentFinancialLiabilitiesA<br>tAmortisedCost   | X instant, credit           | label         | Current financial liabilities at amortised cost  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.8 f,<br>Disclosure: IFRS 7.8 g |
|           |  |                             | documentation | The amount of current financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                |
|-----------|---|-----------------------------|---------------|---|---------------------------|
| ifrs-full | CurrentFinancialLiabilitiesAt<br>FairValueThroughProfitOr   | X instant, credit           | label         | Current financial liabilities at fair value through profit or loss  | Disclosure: IFRS 7.8 e    |
|           | Loss  |                             | documentation | The amount of current financial liabilities measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]  |                           |
|           |   |                             | totalLabel    | Total current financial liabilities at fair value through profit or loss  |                           |
| ifrs-full | CurrentFinancialLiabilitiesAt<br>FairValueThroughProfitOrLos<br>sAbstract                             |                             | label         | Current financial liabilities at fair value through profit or loss [abstract]   |                           |
| ifrs-full | CurrentFinancialLiabilitiesAt<br>FairValueThroughProfitOrLos<br>sClassifiedAsHeldForTrading           | X instant, credit           | label         | Current financial liabilities at fair value through profit or loss, classified as held for trading  | Disclosure: IFRS 7.8 e    |
|           |   |                             | documentation | The amount of current financial liabilities at fair value through profit or loss that meet the definition of held for trading. [Refer: Current financial liabilities at fair value through profit or loss]  |                           |
| ifrs-full | CurrentFinancialLiabilitiesAt<br>FairValueThroughProfitOr<br>LossDesignatedUponInitialRe<br>cognition | ofitOr                      | label         | Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently   | Disclosure: IFRS 7.8 e    |
|           |   |                             | documentation | The amount of current financial liabilities measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently] |                           |
| ifrs-full | CurrentFoodAndBeverage  | X instant, debit            | label         | Current food and beverage   | Common practice: IAS 2.37 |
|           |   |                             | documentation | A classification of current inventory representing the amount of food and beverage. [Refer: Inventories]  |                           |
| ifrs-full | CurrentFuel   | X instant, debit            | label         | Current fuel  | Common practice: IAS 2.37 |
|           |   |                             | documentation | A classification of current inventory representing the amount of fuel. [Refer: Inventories]   |                           |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                    |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | CurrentGovernmentGrants                                       | X instant, credit           | label         | Current government grants   | Common practice: IAS 1.55                     |
|           |   |                             | documentation | The amount of current government grants recognised in the statement of financial position as deferred income. [Refer: Government [member]; Government grants] |   |
| ifrs-full | CurrentHeldtomaturityInvest ments                             | X instant, debit            | label         | Current held-to-maturity investments  | Disclosure: Expiry date 2023-01-01 IFRS 7.8 b |
|           |   |                             | documentation | The amount of current held-to-maturity investments. [Refer: Held-to-maturity investments]   |   |
| ifrs-full | CurrentInterestPayable  | X instant, credit           | label         | Current interest payable  | Common practice: IAS 1.112 c                  |
|           |   |                             | documentation | The amount of current interest payable. [Refer: Interest payable]   |   |
| ifrs-full | CurrentInterestReceivable                                     | X instant, debit            | label         | Current interest receivable   | Common practice: IAS 1.112 c                  |
|           |   |                             | documentation | The amount of current interest receivable. [Refer: Interest receivable]   |   |
| ifrs-full | CurrentInventoriesArisingFro<br>mExtractiveActivitiesAbstract |                             | label         | Current inventories arising from extractive activities [abstract]   |   |
| ifrs-full | CurrentInventoriesHeldFor<br>Sale                             | X instant, debit            | label         | Current inventories held for sale   | Common practice: IAS 2.37                     |
|           |   |                             | documentation | A classification of current inventory representing the amount of inventories held for sale in the ordinary course of business. [Refer: Inventories]           |   |
| ifrs-full | CurrentInventoriesInTransit                                   | X instant, debit            | label         | Current inventories in transit  | Common practice: IAS 2.37                     |
|           |   |                             | documentation | A classification of current inventory representing the amount of inventories in transit. [Refer: Inventories]   |   |
| ifrs-full | CurrentInvestments  | X instant, debit            | label         | Current investments   | Common practice: IAS 1.55                     |
|           |   |                             | documentation | The amount of current investments.  |   |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                       |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | CurrentLiabilitiesAbstract  |                             | label         | Current liabilities [abstract]   |  |
| ifrs-full | CurrentLiabilitiesOtherThan<br>LiabilitiesIncludedInDisposal<br>GroupsClassifiedAsHeldFor<br>Sale | X instant, credit           | label         | Current liabilities other than liabilities included in disposal groups classified as held for sale   | Disclosure: IAS 1.69                             |
|           |   |                             | documentation | The amount of current liabilities other than liabilities included in disposal groups classified as held for sale. [Refer: Current liabilities; Disposal groups classified as held for sale [member]; Liabilities included in disposal groups classified as held for sale]  |  |
|           |   |                             | totalLabel    | Total current liabilities other than liabilities included in disposal groups classified as held for sale   |  |
| ifrs-full | CurrentLiabilitiesRecognise<br>dAsOfAcquisitionDate   | (X) instant, credit         | label         | Current liabilities recognised as of acquisition date  | Common practice: IFRS 3.B64 i                    |
|           |   |                             | documentation | Expiry date 2022-01-01: The amount recognised as of the acquisition date for current liabilities assumed in a business combination. [Refer: Business combinations [member]] Effective 2022-01-01: The amount recognised as of the acquisition date for current liabilities assumed in a business combination. [Refer: Current liabilities; Business combinations [member]] |  |
|           |   |                             | negatedLabel  | Current liabilities recognised as of acquisition date  |  |
| ifrs-full | CurrentLoansAndReceivables  | X instant, debit            | label         | Current loans and receivables  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.8 c |
|           |   |                             | documentation | The amount of current loans and receivables. [Refer: Loans and receivables]  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | CurrentLoansReceivedAnd<br>CurrentPortionOfNoncurren<br>tLoansReceived  | X instant, credit           | label         | Current loans received and current portion of non-current loans received   | Common practice: IAS 1.112 c  |
|           |   |                             | documentation | The amount of current loans received and the current portion of non-current loans received. [Refer: Loans received]  |   |
| ifrs-full | CurrentMaterialsAndSupplies<br>ToBeConsumedInProduction<br>ProcessOrRenderingServices   | X instant, debit            | label         | Current materials and supplies to be consumed in production process or rendering services  | Common practice: IAS 2.37   |
|           |   |                             | documentation | A classification of current inventory representing the amount of materials and supplies to be consumed in a production process or while rendering services. [Refer: Inventories]                                 |   |
| ifrs-full | CurrentMember   | member                      | label         | Current [member]   | Example: IFRS 7.35N,<br>Common practice: Expiry date                              |
|           |   |                             | documentation | This member stands for a current time band.  | 2023-01-01 IFRS 7.37,<br>Example: IFRS 7.IG20D                                    |
| ifrs-full | CurrentNaturalGas   | X instant, debit            | label         | Current natural gas  | Common practice: IAS 2.37   |
|           |   |                             | documentation | A classification of current inventory representing the amount of a naturally occurring hydrocarbon gas mixture. [Refer: Inventories]   |   |
| ifrs-full | CurrentNoncashAssetsPledge<br>dAsCollateralForWhichTrans<br>fereeHasRightByContractOr<br>CustomToSellOrRepledgeCol<br>lateral | r l                         | label         | Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral  | Disclosure: Expiry date<br>2023-01-01 IAS 39.37 a,<br>Disclosure: IFRS 9.3.2.23 a |
|           |   |                             | documentation | The amount of current non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral. |   |
| ifrs-full | CurrentNotesAndDebenture<br>sIssuedAndCurrentPortionOf<br>NoncurrentNotesAndDeben   | urrentPortionOf             | label         | Current notes and debentures issued and current portion of non-current notes and debentures issued   | Common practice: IAS 1.112 c  |
|           | turesIssued   |                             | documentation | The amount of current notes and debentures issued and the current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]   |   |

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| Prefix    | Element name/role URI                                       | Element type and attributes | Label type    | Label content   | References                |
|-----------|---|-----------------------------|---------------|---|---------------------------|
| ifrs-full | CurrentOreStockpiles  | X instant, debit            | label         | Current ore stockpiles  | Common practice: IAS 2.37 |
|           |   |                             | documentation | A classification of current inventory representing the amount of ore stockpiles. [Refer: Inventories]   |                           |
| ifrs-full | CurrentPackagingAndStorage<br>Materials                     | X instant, debit            | label         | Current packaging and storage materials   | Common practice: IAS 2.37 |
|           |   |                             | documentation | A classification of current inventory representing the amount of packaging and storage materials. [Refer: Inventories]  |                           |
| ifrs-full | CurrentPayablesForPurcha seOfEnergy                         | X instant, credit           | label         | Current payables for purchase of energy   | Common practice: IAS 1.78 |
|           | 3,  |                             | documentation | The amount of current payables for the purchase of energy. [Refer: Payables for purchase of energy]   |                           |
| ifrs-full | CurrentPayablesForPurcha<br>seOfNoncurrentAssets            | X instant, credit           | label         | Current payables for purchase of non-current assets   | Common practice: IAS 1.78 |
|           |   |                             | documentation | The amount of current payables for the purchase of non-<br>current assets. [Refer: Payables for purchase of non-current<br>assets]                                |                           |
| ifrs-full | CurrentPayablesOnSocialSe curityAndTaxesOtherThanIn comeTax | X instant, credit           | label         | Current payables on social security and taxes other than income tax   | Common practice: IAS 1.78 |
|           |   |                             | documentation | The amount of current payables on social security and taxes other than incomes tax. [Refer: Payables on social security and taxes other than income tax]          |                           |
| ifrs-full | CurrentPetroleumAndPetro chemicalProducts                   | X instant, debit            | label         | Current petroleum and petrochemical products  | Common practice: IAS 2.37 |
|           |   |                             | documentation | A classification of current inventory representing the amount of products derived from crude oil and natural gas. [Refer: Current crude oil; Current natural gas] |                           |
| ifrs-full | CurrentPortionOfLongterm<br>Borrowings                      | X instant, credit           | label         | Current portion of non-current borrowings   | Common practice: IAS 1.55 |
|           |   |                             | documentation | The current portion of non-current borrowings. [Refer: Borrowings]  |                           |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | CurrentPrepaidExpenses  | X instant, debit            | label         | Current prepaid expenses  | Common practice: IAS 1.112 c                            |
|           |   |                             | documentation | The amount recognised as a current asset for expenditures made prior to the period when the economic benefit will be realised.                                    |   |
| ifrs-full | CurrentPrepayments  | X instant, debit            | label         | Current prepayments   | Example: IAS 1.78 b                                     |
|           |   |                             | documentation | The amount of current prepayments. [Refer: Prepayments]   |   |
|           |   |                             | totalLabel    | Total current prepayments   |   |
| ifrs-full | CurrentPrepaymentsAbstract  |                             | label         | Current prepayments [abstract]  |   |
| ifrs-full | CurrentPrepaymentsAndCur<br>rentAccruedIncomeIncluding<br>CurrentContractAssets             | Including                   | label         | Current prepayments and current accrued income including current contract assets  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |   |                             | documentation | The amount of current prepayments and current accrued income including current contract assets. [Refer: Prepayments; Accrued income including contract assets]    |   |
|           |   |                             | totalLabel    | Total current prepayments and current accrued income including current contract assets  |   |
| ifrs-full | CurrentPrepaymentsAndCur<br>rentAccruedIncomeIncluding<br>CurrentContractAssetsAb<br>stract |                             | label         | Current prepayments and current accrued income including current contract assets [abstract]   |   |
| ifrs-full | CurrentPrepaymentsAndCur<br>rentAccruedIncomeOther<br>ThanCurrentContractAssets             | ncomeOther                  | label         | Current prepayments and current accrued income other than current contract assets   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |   |                             | documentation | The amount of current prepayments and current accrued income, other than current contract assets. [Refer: Prepayments; Accrued income other than contract assets] |   |
|           |   |                             | totalLabel    | Total current prepayments and current accrued income other than current contract assets   |   |
| ifrs-full | CurrentPrepaymentsAndCur<br>rentAccruedIncomeOther<br>ThanCurrentContractAsset<br>sAbstract |                             | label         | Current prepayments and current accrued income other than current contract assets [abstract]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | CurrentPrepaymentsAndO<br>therCurrentAssets                     | X instant, debit            | label         | Current prepayments and other current assets  | Common practice: IAS 1.55   |
|           |   |                             | documentation | The amount of current prepayments and other current assets. [Refer: Other current assets; Current prepayments]  |                             |
| ifrs-full | CurrentProgrammingAssets  | X instant, debit            | label         | Current programming assets  | Common practice: IAS 1.55   |
|           |   |                             | documentation | The amount of current programming assets. [Refer: Programming assets]   |                             |
| ifrs-full | CurrentProvisions   | X instant, credit           | label         | Current provisions  | Disclosure: IAS 1.54 l      |
|           |   |                             | documentation | The amount of current provisions, including provisions for employee benefits. [Refer: Provisions]   |                             |
|           |   |                             | totalLabel    | Total current provisions  |                             |
| ifrs-full | CurrentProvisionsAbstract                                       |                             | label         | Current provisions [abstract]   |                             |
| ifrs-full | CurrentProvisionsForEm ployeeBenefits                           |                             | label         | Current provisions for employee benefits  | Disclosure: IAS 1.78 d      |
|           |   |                             | documentation | The amount of current provisions for employee benefits. [Refer: Provisions for employee benefits]   |                             |
| ifrs-full | CurrentRawMaterialsAndCur<br>rentProductionSupplies             |                             | label         | Current raw materials and current production supplies   | Common practice: IAS 2.37   |
|           |   |                             | documentation | A classification of current inventory representing the amount of current raw materials and current production supplies. [Refer: Current production supplies; Current raw materials] |                             |
|           |   |                             | totalLabel    | Total current raw materials and current production supplies   |                             |
| ifrs-full | CurrentRawMaterialsAndCur<br>rentProductionSuppliesAb<br>stract |                             | label         | Current raw materials and current production supplies [abstract]  |                             |
| ifrs-full | CurrentReceivablesDueFro<br>mAssociates                         | DueFro X instant, debit     | label         | Current receivables due from associates   | Common practice: IAS 1.78 b |
|           |   |                             | documentation | The amount of current receivables due from associates. [Refer: Associates [member]]   |                             |

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| Prefix    | Element name/role URI                              | Element type and attributes                                 | Label type    | Label content   | References   |
|-----------|--|---|---------------|---|--|
| ifrs-full | CurrentReceivablesDueFrom<br>JointVentures         | X instant, debit  | label         | Current receivables due from joint ventures   | Common practice: IAS 1.78 b  |
|           |  |   | documentation | The amount of current receivables due from joint ventures. [Refer: Joint ventures [member]]                               |  |
| ifrs-full | CurrentReceivablesFromCon tractsWithCustomers      | X instant, debit  | label         | Current receivables from contracts with customers   | Disclosure: IFRS 15.105  |
|           |  |   | documentation | The amount of current receivables from contracts with customers. [Refer: Receivables from contracts with customers]       |  |
| ifrs-full | CurrentReceivablesFromRen talOfProperties          | X instant, debit  | label         | Current receivables from rental of properties   | Common practice: IAS 1.78 b  |
|           | taiOirroperties                                    |   | documentation | The amount of current receivables from rental of properties. [Refer: Receivables from rental of properties]               |  |
| ifrs-full | CurrentReceivablesFromSa leOfProperties            | X instant, debit  | label         | Current receivables from sale of properties   | Common practice: IAS 1.78 b  |
|           |  |   | documentation | The amount of current receivables from sale of properties. [Refer: Receivables from sale of properties]                   |  |
| ifrs-full | CurrentReceivablesFromTaxe<br>sOtherThanIncomeTax  | xeivablesFromTaxe X instant, debit nlncomeTax               | label         | Current receivables from taxes other than income tax  | Common practice: IAS 1.78 b  |
|           |  |   | documentation | The amount of current receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax] |  |
| ifrs-full | CurrentRecognisedAssetsDefi<br>nedBenefitPlan      | CurrentRecognisedAssetsDefi X instant, debit nedBenefitPlan | label         | Current net defined benefit asset   | Common practice: IAS 1.55  |
|           |  |   | documentation | The amount of current net defined benefit asset. [Refer: Net defined benefit asset]                                       |  |
| ifrs-full | CurrentRecognisedLiabilities<br>DefinedBenefitPlan | X instant, credit   | label         | Current net defined benefit liability   | Common practice: IAS 1.55  |
|           |  |   | documentation | The amount of current net defined benefit liability. [Refer: Net defined benefit liability]                               |  |
| ifrs-full | CurrentRefundsProvision                            | sion X instant, credit                                      | label         | Current refunds provision   | Example: IAS 37 -, Example: 4<br>Refunds policy, Example:<br>IAS 37.87 |
|           |  |   | documentation | The amount of current provision for refunds. [Refer: Refunds provision]   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | CurrentRestrictedCashAndCa<br>shEquivalents  | X instant, debit            | label         | Current restricted cash and cash equivalents  | Common practice: IAS 1.55    |
|           |  |                             | documentation | The amount of current restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]   |                              |
| ifrs-full | CurrentRetentionPayables   | X instant, credit           | label         | Current retention payables  | Common practice: IAS 1.78    |
|           |  |                             | documentation | The amount of current retention payables. [Refer: Retention payables]   |                              |
| ifrs-full | CurrentSecuredBankLoansRe<br>ceivedAndCurrentPortionOf<br>NoncurrentSecuredBank<br>LoansReceived |                             | label         | Current secured bank loans received and current portion of non-current secured bank loans received  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of current secured bank loans received and the current portion of non-current secured bank loans received. [Refer: Secured bank loans received]  |                              |
| ifrs-full | CurrentServiceCostDefinedBe<br>nefitPlans  | X duration, debit           | label         | Current service cost, defined benefit plans   |                              |
|           |  |                             | documentation | The expense of employee service in the current period arising from defined benefit plans. [Refer: Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase in net defined benefit liability (asset) resulting from current service cost] |                              |
| ifrs-full | CurrentServiceCostNetDefi<br>nedBenefitLiabilityAsset  |                             | label         | Increase in net defined benefit liability (asset) resulting from current service cost   |                              |
|           |  |                             | documentation | The increase (decrease) in the net defined benefit liability (asset) resulting from employee service in the current period. [Refer: Net defined benefit liability (asset)]  |                              |
| ifrs-full | CurrentTaxAssets   | X instant, debit            | label         | Current tax assets  | Disclosure: IAS 1.54 n       |
|           |  |                             | documentation | The excess of amount paid for current tax in respect of current and prior periods over the amount due for those periods. Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.                            |                              |

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

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| Prefix                               | Element name/role URI   | Element type and attributes         | Label type    | Label content  | References                             |
|--------------------------------------|---|-------------------------------------|---------------|--|--|
| ifrs-full CurrentTaxLiabilities rent | CurrentTaxLiabilitiesNoncur rent  | X instant, credit                   | label         | Current tax liabilities, non-current   | Disclosure: IAS 1.54 n                 |
|                                      |   |                                     | documentation | The non-current amount of current tax liabilities. [Refer: Current tax liabilities]  |  |
| ifrs-full                            | CurrentTaxRelatingToItem<br>sChargedOrCreditedDirectly<br>ToEquity              | X duration, debit                   | label         | Current tax relating to items credited (charged) directly to equity  | Disclosure: IAS 12.81 a                |
|                                      |   |                                     | documentation | The amount of current tax relating to particular items that are charged or credited directly to equity, for example: (a) an adjustment to the opening balance of retained earnings resulting from either a change in accounting policy that is applied retrospectively or the correction of an error; and (b) amounts arising on initial recognition of the equity component of a compound financial instrument. [Refer: Retained earnings; Financial instruments, class [member]] |  |
| ifrs-full                            | CurrentTradeReceivables   | ntTradeReceivables X instant, debit | label         | Current trade receivables  | Example: IAS 1.68, Example: IAS 1.78 b |
|                                      |   |                                     | documentation | The amount of current trade receivables. [Refer: Trade receivables]  |  |
| ifrs-full                            | CurrentUnsecuredBankLoans<br>ReceivedAndCurrentPortio<br>nOfNoncurrentUnsecured | ceivedAndCurrentPortio              | label         | Current unsecured bank loans received and current portion of non-current unsecured bank loans received   | Common practice: IAS 1.112 c           |
|                                      | BankLoansReceived   |                                     | documentation | The amount of current unsecured bank loans received and the current portion of non-current unsecured bank loans received. [Refer: Unsecured bank loans received]   |  |
| ifrs-full                            | CurrentValueAddedTaxPay ables   | X instant, credit                   | label         | Current value added tax payables   | Common practice: IAS 1.78              |
| 40.20                                |   |                                     | documentation | The amount of current value added tax payables. [Refer: Value added tax payables]  | -                                      |
| ifrs-full                            | CurrentValueAddedTaxRecei vables  | X instant, debit                    | label         | Current value added tax receivables  | Common practice: IAS 1.78 b            |
|                                      | vaules  |                                     | documentation | The amount of current value added tax receivables. [Refer: Value added tax receivables]  | -                                      |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                 |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | DateOfAcquisition2013   | yyyy-mm-dd                  | label         | Date of acquisition  | Disclosure: IFRS 3.B64 b                   |
|           |   |                             | documentation | The date on which the acquirer obtains control of the acquiree in a business combination.  |  |
| ifrs-full | DateOfAuthorisationForIs sueOfFinancialState                              | yyyy-mm-dd                  | label         | Date of authorisation for issue of financial statements  | Disclosure: IAS 10.17                      |
|           | ments2013   |                             | documentation | The date on which financial statements are authorised for issue.   |  |
| ifrs-full | DateOfEndOfReportingPer iod2013   | yyyy-mm-dd                  | label         | Date of end of reporting period  | Disclosure: IAS 1.51 c                     |
|           | 1002019   |                             | documentation | The date of the end of the reporting period.   |  |
| ifrs-full | DateOfEndOfReportingPerio<br>dOfFinancialStatementsOfAs<br>sociate        | yyyy-mm-dd                  | label         | Date of end of reporting period of financial statements of associate   | Disclosure: IFRS 12.22 b (i)               |
|           | sociate   |                             | documentation | The date of the end of the reporting period of the financial statements of an associate.   |  |
| ifrs-full | DateOfEndOfReportingPerio<br>dOfFinancialStatementsOf<br>JointVenture2013 | yyyy-mm-dd                  | label         | Date of end of reporting period of financial statements of joint venture   | Disclosure: IFRS 12.22 b (i)               |
|           | John venture 2013   |                             | documentation | The date of the end of the reporting period of the financial statements of a joint venture.  |  |
| ifrs-full | DateOfEndOfReportingPerio<br>dOfFinancialStatementsOf<br>Subsidiary       | yyyy-mm-dd                  | label         | Date of end of reporting period of financial statements of subsidiary  | Disclosure: IFRS 12.11 a                   |
|           | Substatary  |                             | documentation | The date of the end of the reporting period of the financial statements of a subsidiary.   |  |
| ifrs-full | DateOfGrantOfSharebased<br>PaymentArrangement                             | text                        | label         | Date of grant of share-based payment arrangement   | Example: IFRS 2.45 a, Example: IFRS 2.IG23 |
|           | raymentAttangement  |                             | documentation | The date on which share-based payment arrangements are granted. [Refer: Share-based payment arrangements [member]]   | 11 K3 2.102)                               |
| ifrs-full | DateOfReclassificationOfFi<br>nancialAssetsDueToChangeIn                  | yyyy-mm-dd                  | label         | Date of reclassification of financial assets due to change in business model   | Disclosure: IFRS 7.12B a                   |
|           | BusinessModel   |                             | documentation | The date of the reclassification of financial assets due to a change in the entity's business model for managing financial assets. [Refer: Financial assets] |  |

| Prefix  | Element name/role URI   | Element type and attributes | Label type   | Label content  | References   |
|---|---|-----------------------------|--|--|--|
| ifrs-full DateOnWhichChangeInActi<br>vitiesOccurredThatPermitte<br>dInsurerToReassessWhetherIt<br>sActivitiesArePredominantly | yyyy-mm-dd  | label                       | Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39C c (ii)  |  |
|   | ConnectedWithInsurance  |                             | documentation  | The date on which the change in activities occurred that permitted an insurer to reassess whether its activities are predominantly connected with insurance.                                   |  |
| ifrs-full   | DateOnWhichChangeInActi<br>vitiesOccurredThatResultedI<br>nInsurerNoLongerQualifying<br>ToApplyTemporaryExemp | yyyy-mm-dd                  | label  | Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39D b |
|   | tionFromIFRS9   |                             | documentation  | The date on which the change in activities occurred that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.   |  |
| ifrs-full   | DebtInstrumentsAmountCon<br>tributedToFairValueOfPlanAs<br>sets   |                             | label  | Debt instruments, amount contributed to fair value of plan assets  | Example: IAS 19.142 c                              |
|   |   |                             | documentation  | The amount instruments representing debt (rather than equity) contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] |  |
| ifrs-full   | DebtInstrumentsHeld   | X instant, debit            | label  | Debt instruments held  | Common practice: IAS 1.55                          |
|   |   |                             | documentation  | The amount of instruments representing indebtedness held by the entity.  | -  |
|   |   |                             | totalLabel   | Total debt instruments held  |  |
| ifrs-full   | DebtInstrumentsHeldAb<br>stract   |                             | label  | Debt instruments held [abstract]   |  |
| ifrs-full   | DebtInstrumentsIssuedTha<br>tAreIncludedInInsurersRegu<br>latoryCapital                                       | X instant, credit           | label  | Debt instruments issued that are included in insurer's regulatory capital  | Example: Expiry date<br>2023-01-01 IFRS 4.20E c    |
|   |   |                             | documentation  | The amount of debt instruments issued that are included in the insurer's regulatory capital.   | 1  |

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| Prefix  | Element name/role URI   | Element type and attributes | Label type  | Label content   | References                                 |
|---|---|-----------------------------|---|---|--|
| ifrs-full DebtInstrumentsPercentage<br>ContributedToFairValueOfPla<br>nAssets | X.XX instant  | label                       | Debt instruments, percentage contributed to fair value of plan assets | Common practice:<br>IAS 19.142 c  |  |
|   |   |                             | documentation   | The percentage instruments representing debt (rather than equity) contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Debt instruments, amount contributed to fair value of plan assets]  |  |
| ifrs-full   | DebtSecurities  | X instant, credit           | label   | Debt instruments issued   | Common practice: IAS 1.55                  |
|   |   |                             | documentation   | The amount of instruments issued by the entity that represent indebtedness.   |  |
| ifrs-full DebtSecurit   | DebtSecuritiesMember  | ritiesMember member         | label   | Debt securities [member]  | Example: IFRS 13.94, Example: IFRS 13.IE60 |
|   |   |                             | documentation   | This member stands for instruments held by the entity that represent indebtedness.  |  |
| ifrs-full   | DecreaseDueToHarvestBiolo<br>gicalAssets                          | o (X) duration, credit      | label   | Decrease due to harvest, biological assets  | Disclosure: IAS 41.50 d                    |
|   |   |                             | documentation   | The decrease in biological assets due to the detachment of produce from the assets or the cessation of the assets' life processes. [Refer: Biological assets]   |  |
|   |   |                             | negatedLabel  | Decrease due to harvest, biological assets  |  |
| ifrs-full   | DecreaseIncreaseThroughTax<br>OnSharebasedPaymentTran<br>sactions | X duration, debit           | label   | Decrease (increase) through tax on share-based payment transactions, equity   | Common practice: IAS 1.106 d               |
|   |   |                             | documentation   | The decrease (increase) in equity resulting from tax on transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]] |  |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References                            |
|-----------|--|---|---------------|---|---------------------------------------|
| ifrs-full | mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter  | tDueToChangeInMulti<br>nobservableInputsToRe<br>ReasonablyPossibleAlter | label         | Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets   | Disclosure: IFRS 13.93 h (ii)         |
|           | nativeAssumptionsAssets  |   | documentation | The amount of decrease in the fair value measurement of assets due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.  |                                       |
| ifrs-full | DecreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsEntitysOw                                | X duration, debit   | label         | Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments  | Disclosure: IFRS 13.93 h (ii)         |
|           | nEquityInstruments   |   | documentation | The amount of decrease in the fair value measurement of the entity's own equity instruments due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.   |                                       |
| ifrs-full | DecreaseInFairValueMeasure mentDueToChangeInMulti pleUnobservableInputsToRe flectReasonablyPossibleAlter nativeAssumptionsLiabilities  | X duration, debit   | label         | Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities  | Disclosure: IFRS 13.93 h (ii)         |
|           |  | nauve/issumptionsLiabilities  | documentation | The amount of decrease in the fair value measurement of liabilities due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.   |                                       |
| ifrs-full | DecreaseInFairValueMeasure mentDueToChangeInMulti pleUnobservableInputsToRe flectReasonablyPossibleAlter nativeAssumptionsRecognise dInOtherComprehensiveInco meAfterTaxAssets | X duration  | label         | Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets  | Common practice:<br>IFRS 13.93 h (ii) |
|           |  |   | documentation | The amount of decrease in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |                                       |

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| Prefix                                    | Element name/role URI  | Element type and attributes   | Label type   | Label content  | References                            |
|---|--|---|--|--|---------------------------------------|
| ifrs-full                                 | DecreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInOtherComprehensiveInco         | DueToChangeInMulti nobservableInputsToRe neasonablyPossibleAlter neAssumptionsRecognise   | label  | Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments                                  |                                       |
| meAfterTaxEntitysOwnEqui<br>tyInstruments |  | documentation   | The amount of decrease in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |  |                                       |
| ifrs-full                                 | DecreaseInFairValueMeasure mentDueToChangeInMulti pleUnobservableInputsToRe flectReasonablyPossibleAlter nativeAssumptionsRecognise dInOtherComprehensiveInco meAfterTaxLiabilities  | entDueToChangeInMulti<br>eUnobservableInputsToRe<br>ctReasonablyPossibleAlter<br>tiveAssumptionsRecognise<br>nOtherComprehensiveInco      | label  | Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities  | Common practice:<br>IFRS 13.93 h (ii) |
|   |  |   | documentation  | The amount of decrease in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |                                       |
| ifrs-full                                 | rs-full DecreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInOtherComprehensiveInco | entDueToChangeInMulti eUnobservableInputsToRe ctReasonablyPossibleAlter tiveAssumptionsRecognise nOtherComprehensiveInco eBeforeTaxAssets | label  | Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets  |                                       |
| meBeforeTaxAss                            | mebetore taxAssets   |   | documentation  | The amount of decrease in the fair value measurement of assets, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]     |                                       |

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| Prefix   | Element name/role URI  | Element type and attributes  | Label type  | Label content   | References                            |
|--|--|--|---|---|---------------------------------------|
| ifrs-full  DecreaseInFairValueMeasure mentDueToChangeInMulti pleUnobservableInputsToRe flectReasonablyPossibleAlter nativeAssumptionsRecognise dInOtherComprehensiveInco meBeforeTaxEntitysOwnEqui tyInstruments | mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter  | i<br>Re  | label   | Decrease in fair value measurement due to change in multiple<br>unobservable inputs to reflect reasonably possible alternative<br>assumptions, recognised in other comprehensive income,<br>before tax, entity's own equity instruments       |                                       |
|  |  | documentation  | The amount of decrease in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |   |                                       |
| ifrs-full  | DecreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter  | DueToChangeInMulti<br>observableInputsToRe<br>easonablyPossibleAlter | label   | Decrease in fair value measurement due to change in multiple<br>unobservable inputs to reflect reasonably possible alternative<br>assumptions, recognised in other comprehensive income,<br>before tax, liabilities                           | Common practice:<br>IFRS 13.93 h (ii) |
| nativeAssumptionsRecognise<br>dInOtherComprehensiveInco<br>meBeforeTaxLiabilities  |  | documentation  | The amount of decrease in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]                         |   |                                       |
| m<br>pl<br>fle<br>na<br>dI   | DecreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInProfitOrLossAfterTaxAs<br>sets | X duration   | label   | Decrease in fair value measurement due to change in multiple<br>unobservable inputs to reflect reasonably possible alternative<br>assumptions, recognised in profit or loss, after tax, assets  | Common practice:<br>IFRS 13.93 h (ii) |
|  |  |  | documentation   | The amount of decrease in the fair value measurement of assets, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] | 1                                     |

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| Prefix   | Element name/role URI  | Element type and attributes                      | Label type   | Label content  | References                            |
|--|--|--|--|--|---------------------------------------|
| ifrs-full  DecreaseInFairValueMeasure mentDueToChangeInMulti pleUnobservableInputsToRe flectReasonablyPossibleAlter nativeAssumptionsRecognise dInProfitOrLossAfterTaxEnti tysOwnEquityInstruments | X duration   | label  | Decrease in fair value measurement due to change in multiple<br>unobservable inputs to reflect reasonably possible alternative<br>assumptions, recognised in profit or loss, after tax, entity's<br>own equity instruments   | Common practice:<br>IFRS 13.93 h (ii)  |                                       |
|  |  | documentation                                    | The amount of decrease in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |  |                                       |
| ifrs-full DecreaseInFairValueMeasure mentDueToChangeInMulti pleUnobservableInputsToRe  | X duration   | label  | Decrease in fair value measurement due to change in multiple<br>unobservable inputs to reflect reasonably possible alternative<br>assumptions, recognised in profit or loss, after tax, liabilities  | Common practice:<br>IFRS 13.93 h (ii)  |                                       |
|  | flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInProfitOrLossAfterTaxLi<br>abilities |  | documentation  | The amount of decrease in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |                                       |
| ifrs-full  | DecreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe                    | entDueToChangeInMulti<br>eUnobservableInputsToRe | label  | Decrease in fair value measurement due to change in multiple<br>unobservable inputs to reflect reasonably possible alternative<br>assumptions, recognised in profit or loss, before tax, assets  | Common practice:<br>IFRS 13.93 h (ii) |
| flectReasonablyPossibleAlte<br>nativeAssumptionsRecognis<br>dInProfitOrLossBeforeTaxA<br>sets  |  | documentation                                    | The amount of decrease in the fair value measurement of assets, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]                             |  |                                       |

| Prefix       | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                 |
|--------------|---|-----------------------------|---------------|---|----------------------------|
| ifrs-full    | DecreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInProfitOrLossBeforeTaxEn | X duration                  | label         | Decrease in fair value measurement due to change in multiple<br>unobservable inputs to reflect reasonably possible alternative<br>assumptions, recognised in profit or loss, before tax, entity's<br>own equity instruments   |                            |
|              | titysOwnEquityInstruments   | docu                        | documentation | The amount of decrease in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |                            |
| ifrs-full    | ifrs-full DecreaseInFairValueMeasure mentDueToChangeInMulti pleUnobservableInputsToRe flectReasonablyPossibleAlter nativeAssumptionsRecognise                                 | X duration                  | label         | Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities  |                            |
|              | dInProfitOrLossBeforeTaxLi<br>abilities   |                             | documentation | The amount of decrease in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]                         |                            |
| coveredInCur | DecreaseThroughBalancesRe<br>coveredInCurrentPeriodRegu<br>latoryDeferralAccountDebit<br>Balances   | (X) duration, credit        | label         | Decrease through balances recovered in current period, regulatory deferral account debit balances   | Example: IFRS 14.33 a (ii) |
|              |   |                             | documentation | The decrease in regulatory deferral account debit balances resulting from balances recovered in the current period. [Refer: Regulatory deferral account debit balances]   |                            |
|              |   |                             | negatedLabel  | Decrease through balances recovered in current period, regulatory deferral account debit balances   |                            |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                    |
|-----------|---|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | DecreaseThroughBalancesRe<br>versedInCurrentPeriodRegula<br>toryDeferralAccountCreditBa | (X) duration, debit         | label         | Decrease through balances reversed in current period, regulatory deferral account credit balances  | Example: IFRS 14.33 a (ii)    |
|           | lances  |                             | documentation | The decrease in regulatory deferral account credit balances resulting from balances reversed in the current period. [Refer: Regulatory deferral account credit balances]   |                               |
|           |   |                             | negatedLabel  | Decrease through balances reversed in current period, regulatory deferral account credit balances  |                               |
| ifrs-full | DecreaseThroughBenefitsPai<br>dReimbursementRightsAtFair<br>Value                       | (X) duration, credit        | label         | Decrease in reimbursement rights related to defined benefit obligation, resulting from benefits paid   | Disclosure: IAS 19.141 g      |
|           |   |                             | documentation | The decrease in reimbursement rights related to defined benefit obligation, resulting from benefits paid. [Refer: Reimbursement rights related to defined benefit obligation, at fair value]                             |                               |
|           |   |                             | negatedLabel  | Increase in reimbursement rights related to defined benefit obligation, resulting from benefits paid   |                               |
| ifrs-full | DecreaseThroughClassifiedA<br>sHeldForSaleBiologicalAssets                              | (X) duration, credit        | label         | Decrease through classified as held for sale, biological assets  | Disclosure: IAS 41.50 c       |
|           |   |                             | documentation | The decrease in biological assets through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Biological assets] |                               |
|           |   |                             | negatedLabel  | Decrease through classified as held for sale, biological assets  |                               |
| ifrs-full | DecreaseThroughClassifiedA<br>sHeldForSaleGoodwill                                      | (X) duration, credit        | label         | Decrease through classified as held for sale, goodwill   | Disclosure: IFRS 3.B67 d (iv) |
|           |   |                             | documentation | The decrease in goodwill due to classification as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]   |                               |
|           |   |                             | negatedLabel  | Decrease through classified as held for sale, goodwill   |                               |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | DecreaseThroughClassifiedA<br>sHeldForSalePropertyPlantAn<br>dEquipment           | (X) duration, credit        | label         | Decrease through classified as held for sale, property, plant and equipment  | Disclosure: IAS 16.73 e (ii)  |
|           |   |                             | documentation | The decrease in property, plant and equipment through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment; Disposal groups classified as held for sale [member]] |   |
|           |   |                             | negatedLabel  | Decrease through classified as held for sale, property, plant and equipment  |   |
| ifrs-full | DecreaseThroughDerecogni<br>tionExposureToCreditRiskOn<br>LoanCommitmentsAndFinan | (X) duration, debit         | label         | Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts  | Example: IFRS 7.35H,<br>Example: IFRS 7.35I c,<br>Example: IFRS 7.IG20B |
|           | cialGuaranteeContracts  |                             | documentation | The decrease in exposure to credit risk on loan commitments and financial guarantee contracts resulting from derecognition. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]   |   |
|           |   |                             | negatedLabel  | Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts  |   |
| ifrs-full | DecreaseThroughDerecogni<br>tionFinancialAssets                                   | (X) duration, credit        | label         | Decrease through derecognition, financial assets   | Example: IFRS 7.35H,<br>Example: IFRS 7.35I c,<br>Example: IFRS 7.IG20B |
|           |   |                             | documentation | The decrease in financial assets resulting from derecognition. [Refer: Financial assets]   |   |
|           |   |                             | negatedLabel  | Decrease through derecognition, financial assets   |   |
| ifrs-full | DecreaseThroughDisposalsRe<br>gulatoryDeferralAccountCre<br>ditBalances           | (X) duration, debit         | label         | Decrease through disposals, regulatory deferral account credit balances  | Example: IFRS 14.33 a (iii)   |
|           |   |                             | documentation | The decrease in regulatory deferral account credit balances resulting from disposals. [Refer: Regulatory deferral account credit balances]   |   |
|           |   |                             | negatedLabel  | Decrease through disposals, regulatory deferral account credit balances  |   |

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| Prefix    | Element name/role URI                                    | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | DecreaseThroughDisposalsRe gulatoryDeferralAccountDe     | (X) duration, credit        | label         | Decrease through disposals, regulatory deferral account debit balances  | Example: IFRS 14.33 a (iii)                      |
|           | bitBalances  |                             | documentation | The decrease in regulatory deferral account debit balances resulting from disposals. [Refer: Regulatory deferral account debit balances]  |  |
|           |  |                             | negatedLabel  | Decrease through disposals, regulatory deferral account debit balances  |  |
| ifrs-full | DecreaseThroughImpairment                                | X duration, credit          | label         | Decrease through impairment, contract assets  | Example: IFRS 15.118 c                           |
|           | ContractAssets   |                             | documentation | The decrease in contract assets resulting from impairment. [Refer: Contract assets; Impairment loss]  |  |
| ifrs-full | DecreaseThroughImpairmen<br>tLossesAssetsForInsuranceAc  | (X) duration, credit        | label         | Decrease through impairment losses, assets for insurance acquisition cash flows   | Disclosure: Effective<br>2023-01-01 IFRS 17.105B |
|           | quisitionCashFlows                                       |                             | documentation | The decrease in assets for insurance acquisition cash flows resulting from impairment losses recognised in the period. [Refer: Insurance contracts [member]; Assets for insurance acquisition cash flows] |  |
|           |  |                             | negatedLabel  | Decrease through impairment losses, assets for insurance acquisition cash flows   |  |
| ifrs-full | DecreaseThroughImpair<br>mentsRegulatoryDeferralAc       | (X) duration, credit        | label         | Decrease through impairments, regulatory deferral account debit balances  | Example: IFRS 14.33 a (iii)                      |
|           | countDebitBalances                                       |                             | documentation | The decrease in regulatory deferral account debit balances resulting from impairments. [Refer: Impairment loss; Regulatory deferral account debit balances]   |  |
|           |  |                             | negatedLabel  | Decrease through impairments, regulatory deferral account debit balances  |  |
| ifrs-full | DecreaseThroughLossOfCon<br>trolOfSubsidiaryIntangibleAs | (X) duration, credit        | label         | Decrease through loss of control of subsidiary, intangible assets and goodwill  | Common practice: IAS 38.118 e                    |
|           | setsAndGoodwill  |                             | documentation | The decrease in intangible assets and goodwill resulting from<br>the loss of control of a subsidiary. [Refer: Intangible assets<br>and goodwill]  |  |
|           |  |                             | negatedLabel  | Decrease through loss of control of subsidiary, intangible assets and goodwill  | -  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                       |
|-----------|---|-----------------------------|---------------|---|----------------------------------|
| ifrs-full | DecreaseThroughLossOfCon<br>trolOfSubsidiaryIntangibleAs<br>setsOtherThanGoodwill | (X) duration, credit        | label         | Decrease through loss of control of subsidiary, intangible assets other than goodwill   | Common practice:<br>IAS 38.118 e |
|           |   |                             | documentation | The decrease in intangible assets other than goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets other than goodwill]        |                                  |
|           |   |                             | negatedLabel  | Decrease through loss of control of subsidiary, intangible assets other than goodwill   |                                  |
| ifrs-full | DecreaseThroughLossOfCon<br>trolOfSubsidiaryOtherProvi<br>sions                   | (X) duration, debit         | label         | Decrease through loss of control of subsidiary, other provisions  | Common practice: IAS 37.84       |
|           |   |                             | documentation | The decrease in other provisions resulting from the loss of control of a subsidiary. [Refer: Other provisions]  |                                  |
|           |   |                             | negatedLabel  | Decrease through loss of control of subsidiary, other provisions  |                                  |
| ifrs-full | DecreaseThroughLossOfCon<br>trolOfSubsidiaryPropertyPlan<br>tAndEquipment         | (X) duration, credit        | label         | Decrease through loss of control of subsidiary, property, plant and equipment   | Common practice: IAS 16.73 e     |
|           |   |                             | documentation | The decrease in property, plant and equipment resulting from the loss of control of a subsidiary. [Refer: Property, plant and equipment]                        |                                  |
|           |   |                             | negatedLabel  | Decrease through loss of control of subsidiary, property, plant and equipment   |                                  |
| ifrs-full | DecreaseThroughPerforman<br>ceObligationBeingSatisfied<br>ContractLiabilities     | X duration, debit           | label         | Decrease through performance obligation being satisfied, contract liabilities   | Example: IFRS 15.118 e           |
|           |   |                             | documentation | The decrease in contract liabilities resulting from the performance obligation being satisfied. [Refer: Contract liabilities; Performance obligations [member]] |                                  |

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| ifrs-full   | DecreaseThroughRightToCon siderationBecomingUncondi        | X duration, credit          | label  | Decrease through right to consideration becoming unconditional, contract assets  | Example: IFRS 15.118 d                          |
|   | tionalContractAssets                                       |                             | documentation                                | The decrease in contract assets resulting from the right to consideration becoming unconditional. [Refer: Contract assets]   |   |
| ifrs-full DecreaseThrou<br>LiabilitiesInclu       | DecreaseThroughTransferTo<br>LiabilitiesIncludedInDisposal | (X) duration, debit         | label  | Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions   | Common practice: IAS 37.84                      |
|   | GroupsClassifiedAsHeldFor<br>SaleOtherProvisions           |                             | documentation                                | The decrease in other provisions resulting from the transfer of those provisions to liabilities included in disposal groups classified as held for sale. [Refer: Other provisions; Disposal groups classified as held for sale [member]] |   |
|   |  |                             | negatedLabel                                 | Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions   |   |
| ifrs-full DecreaseThroughWriteoffFi nancialAssets |  | (X) duration, credit        | label  | Decrease through write-off, financial assets   | Example: IFRS 7.35H,                            |
|   | nancialAssets  |                             | documentation                                | The decrease in financial assets resulting from write-off. [Refer: Financial assets]   | Example: IFRS 7.35I c,<br>Example: IFRS 7.IG20B |
|   |  | negatedLabel                | Decrease through write-off, financial assets |  |   |

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

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

| Prefix    | Element name/role URI   | Element type and attributes | Label type        | Label content  | References  |
|-----------|---|-----------------------------|-------------------|--|---|
| ifrs-full | DeferredAcquisitionCostsAri<br>singFromInsuranceContracts                       | X instant, debit            | label             | Deferred acquisition costs arising from insurance contracts  | Example: Expiry date 2023-01-01 IFRS 4.37 b,  |
|           |   |                             | documentation     | The amount of costs that an insurer incurs to sell, underwrite and initiate a new insurance contract whose recognition as an expense has been deferred. [Refer: Types of insurance contracts [member]]                         | Disclosure: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG23 a,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG39 a |
|           |   |                             | periodStartLabel  | Deferred acquisition costs arising from insurance contracts at beginning of period   |   |
|           |   |                             | periodEndLabel    | Deferred acquisition costs arising from insurance contracts at end of period   |   |
| ifrs-full | DeferredIncomeIncluding<br>ContractLiabilities                                  | X instant, credit           | label             | Deferred income including contract liabilities   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78   |
|           |   |                             | documentation     | The amount of liabilities representing income that has been received (or the amount is due) but is not yet earned, including contract liabilities. [Refer: Contract liabilities]   |   |
|           |   |                             | totalLabel        | Total deferred income including contract liabilities   |   |
| ifrs-full | DeferredIncomeIncluding<br>ContractLiabilitiesAbstract                          |                             | label             | Deferred income including contract liabilities [abstract]  |   |
| ifrs-full | DeferredIncomeIncluding<br>ContractLiabilitiesRecognise<br>dAsOfAcquisitionDate | (X) instant, credit         | label             | Deferred income including contract liabilities recognised as of acquisition date   | Common practice: IFRS 3.B64 i   |
|           |   |                             | documentation     | The amount recognised as of the acquisition date for deferred income including contract liabilities assumed in a business combination. [Refer: Deferred income including contract liabilities; Business combinations [member]] |   |
|           |   |                             | negatedTotalLabel | Total deferred income including contract liabilities recognised as of acquisition date   |   |

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| Prefix                      | Element name/role URI   | Element type and attributes | Label type   | Label content  | References  |
|-----------------------------|---|-----------------------------|--|--|---|
| ifrs-full                   | DeferredIncomeIncluding<br>ContractLiabilitiesRecognise<br>dAsOfAcquisitionDateAb<br>stract |                             | label  | Deferred income including contract liabilities recognised as of acquisition date [abstract]  |   |
| ifrs-full                   | DeferredIncomeOtherThan<br>ContractLiabilities  | X instant, credit           | label  | Deferred income other than contract liabilities  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|                             |   |                             | documentation  | The amount of liabilities representing income that has been received (or the amount is due) but is not yet earned, other than contract liabilities. [Refer: Contract liabilities]  |   |
| ifrs-full                   | DeferredIncomeOtherThan<br>ContractLiabilitiesRecognise<br>dAsOfAcquisitionDate             | (X) instant, credit         | label  | Deferred income other than contract liabilities recognised as of acquisition date  | Common practice: IFRS 3.B64i                            |
|                             |   |                             | documentation  | The amount recognised as of the acquisition date for deferred income other than contract liabilities assumed in a business combination. [Refer: Deferred income other than contract liabilities; Business combinations [member]]   |   |
|                             |   |                             | negatedLabel   | Deferred income other than contract liabilities recognised as of acquisition date  |   |
| ifrs-full                   | DeferredTaxAssetAssociated<br>WithRegulatoryDeferralAc<br>countBalances                     | egulatoryDeferralAc         | label  | Deferred tax asset associated with regulatory deferral account balances  | Disclosure: IFRS 14.24,<br>Disclosure: IFRS 14.B11 b    |
| countibulances              |   | documentation               | The amount of deferred tax asset associated with regulatory deferral account balances. [Refer: Deferred tax assets; Regulatory deferral account balances [member]] |  |   |
| ifrs-full DeferredTaxAssets | DeferredTaxAssets   | X instant, debit            | label  | Deferred tax assets  | Disclosure: IAS 12.81 g (i),<br>Disclosure: IAS 1.54 o, |
|                             |   | d                           | documentation  | The amounts of income taxes recoverable in future periods in respect of: (a) deductible temporary differences; (b) the carryforward of unused tax losses; and (c) the carryforward of unused tax credits. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]] | Disclosure: IAS 1.56                                    |
|                             |   |                             | negatedLabel   | Deferred tax assets  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                    |
|-----------|---|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | DeferredTaxAssetsAndLiabili<br>tiesAbstract   |                             | label         | Deferred tax assets and liabilities [abstract]  |                               |
| ifrs-full | DeferredTaxAssetsRecognise dAsOfAcquisitionDate   | X instant, debit            | label         | Deferred tax assets recognised as of acquisition date   | Common practice: IFRS 3.B64 i |
|           |   |                             | documentation | The amount recognised as of the acquisition date for deferred tax assets acquired in a business combination. [Refer: Deferred tax assets; Business combinations [member]]   |                               |
| ifrs-full | -full DeferredTaxAssetWhenUtili sationIsDependentOnFuture TaxableProfitsInExcessOfPro fitsFromReversalOfTaxable TemporaryDifferencesAndEn | X instant, debit            | label         | Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates   | Disclosure: IAS 12.82         |
|           | tityHasSufferedLossInJurisdic<br>tionToWhichDeferredTaxAs<br>setRelates   |                             | documentation | The amount of deferred tax asset when: (a) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and (b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates. [Refer: Temporary differences [member]] |                               |
| ifrs-full | DeferredTaxExpenseArising<br>FromWritedownOrReversa<br>lOfWritedownOfDeferredTax  | X duration, debit           | label         | Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset  | Example: IAS 12.80 g          |
|           | Asset   |                             | documentation | The amount of deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset. [Refer: Deferred tax assets]   |                               |
| ifrs-full | DeferredTaxExpenseIncome X duration   | X duration, debit           | label         | Deferred tax expense (income)   | Disclosure: IAS 12.81 g (ii)  |
|           |   |                             | documentation | The amount of tax expense (income) relating to changes in deferred tax liabilities and deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities]  |                               |
| ifrs-full | DeferredTaxExpenseInco<br>meAbstract  |                             | label         | Deferred tax expense (income) [abstract]  |                               |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type       | Label content  | References   |
|-----------|--|-----------------------------|------------------|--|--|
| ifrs-full | DeferredTaxLiabilitiesOnLiabi<br>litiesArisingFromContracts<br>WithinScopeOfIFRS4And<br>NonderivativeInvestmentCon | X instant, credit           | label            | Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts  | Example: Expiry date<br>2023-01-01 IFRS 4.20E c      |
|           | tracts   |                             | documentation    | The amount of deferred tax liabilities on liabilities arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Deferred tax liabilities] |  |
| ifrs-full | DeferredTaxLiabilitiesRecog<br>nisedAsOfAcquisitionDate  | (X) instant, credit         | label            | Deferred tax liabilities recognised as of acquisition date   | Common practice: IFRS 3.B64i                         |
|           |  |                             | documentation    | The amount recognised as of the acquisition date for deferred tax liabilities assumed in a business combination. [Refer: Deferred tax liabilities; Business combinations [member]]     |  |
|           |  |                             | negatedLabel     | Deferred tax liabilities recognised as of acquisition date   |  |
| ifrs-full | DeferredTaxLiabilityAsset  | X instant, credit           | label            | Deferred tax liability (asset)   | Disclosure: IAS 12.81 g (i)                          |
|           |  |                             | documentation    | The amount of deferred tax liabilities or assets. [Refer: Deferred tax liabilities; Deferred tax assets]   |  |
|           |  |                             | netLabel         | Net deferred tax liability (asset)   |  |
|           |  |                             | periodStartLabel | Deferred tax liability (asset) at beginning of period  |  |
|           |  |                             | periodEndLabel   | Deferred tax liability (asset) at end of period  |  |
| ifrs-full | DeferredTaxLiabilityAssocia<br>tedWithRegulatoryDeferra<br>lAccountBalances  | X instant, credit           | label            | Deferred tax liability associated with regulatory deferral account balances  | Disclosure: IFRS 14.24,<br>Disclosure: IFRS 14.B11 b |
|           |  |                             | documentation    | The amount of deferred tax liability associated with regulatory deferral account balances. [Refer: Deferred tax liabilities; Regulatory deferral account balances [member]]            |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type              | Label content   | References                   |
|-----------|---|-----------------------------|-------------------------|---|------------------------------|
| ifrs-full | DeferredTaxRelatingToItem<br>sChargedOrCreditedDirectly<br>ToEquity | X duration                  | label                   | Deferred tax relating to items credited (charged) directly to equity  | Disclosure: IAS 12.81 a      |
|           |   |                             | documentation           | The amount of deferred tax related to items credited (charged) directly to equity. [Refer: Deferred tax expense (income)]   |                              |
|           |   |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.   |                              |
| ifrs-full | DefinedBenefitObligationAt<br>PresentValue                          | (X) instant, credit         | label                   | Defined benefit obligation, at present value  | Common practice: IAS 19.57 a |
|           |   |                             | documentation           | The present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. [Refer: Plan assets, at fair value]   |                              |
|           |   |                             | negatedLabel            | Defined benefit obligation, at present value  |                              |
| ifrs-full | DefinedBenefitPlansAxis   | axis                        | label                   | Defined benefit plans [axis]  | Disclosure: IAS 19.138       |
|           |   |                             | documentation           | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                              |
| ifrs-full | DefinedBenefitPlansMember   | ber member [default]        | label                   | Defined benefit plans [member]  | Disclosure: IAS 19.138       |
|           |   |                             | documentation           | This member stands for post-employment benefit plans other than defined contribution plans. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. It also represents the standard value for the 'Defined benefit plans' axis if no other member is used. |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                |
|-----------|--|-----------------------------|---------------|--|---------------------------|
| ifrs-full | DefinedBenefitPlansOther<br>ThanMultiemployerPlansSta<br>tePlansAndPlansThatShareR<br>isksBetweenEntitiesUnder | member                      | label         | Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]   | Disclosure: IAS 19.138    |
|           | CommonControlMember  |                             | documentation | This member stands for defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control. [Refer: Defined benefit plans [member]]                        |                           |
| ifrs-full | DefinedBenefitPlansThatShar<br>eRisksBetweenEntitiesUnder<br>CommonControlMember                               | member                      | label         | Defined benefit plans that share risks between entities under common control [member]  | Disclosure: IAS 19.149    |
|           |  |                             | documentation | This member stands for defined benefit plans that share risks between entities under common control such as a parent and its subsidiaries. [Refer: Defined benefit plans [member]; Subsidiaries [member]; Parent [member]] |                           |
| ifrs-full | DepartureFromRequiremen<br>tOfIFRSAxis   | axis                        | label         | Departure from requirement of IFRS [axis]  | Disclosure: IAS 1.20 d    |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                           |
| ifrs-full | DepositsFromBanks  | X instant, credit           | label         | Deposits from banks  | Common practice: IAS 1.55 |
|           |  |                             | documentation | The amount of deposit liabilities from banks held by the entity.   |                           |
| ifrs-full | DepositsFromCustomers  | X instant, credit           | label         | Deposits from customers  | Common practice: IAS 1.55 |
|           |  |                             | documentation | The amount of deposit liabilities from customers held by the entity.   |                           |
|           |  |                             | totalLabel    | Total deposits from customers  |                           |
| ifrs-full | DepositsFromCustomersAb<br>stract  |                             | label         | Deposits from customers [abstract]   |                           |

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

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| Prefix    | Element name/role URI        | Element type and attributes | Label type         | Label content  | References                   |
|-----------|------------------------------|-----------------------------|--------------------|--|------------------------------|
| ifrs-full | DepreciationBiologicalAssets | (X) duration                | label              | Depreciation, biological assets  | Disclosure: IAS 41.55 c      |
|           |                              |                             | documentation      | The amount of depreciation recognised on biological assets. [Refer: Depreciation and amortisation expense; Biological assets]  | -                            |
|           |                              |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                              |
|           |                              |                             | negatedLabel       | Depreciation, biological assets  | 1                            |
| ifrs-full | DepreciationExpense          | X duration, debit           | label              | Depreciation expense   | Common practice: IAS 1.112 c |
|           |                              |                             | documentation      | The amount of depreciation expense. Depreciation is the systematic allocation of depreciable amounts of tangible assets over their useful lives.   |                              |

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| DepreciationInvestmentProp erty | (X) duration |                    |  |  |
|---------------------------------|--------------|--------------------|--|--|
| •                               | (A) duration | label              | Depreciation, investment property  | Disclosure: IAS 40.76,<br>Disclosure: IAS 40.79 d (iv) |
|                                 |              | documentation      | The amount of depreciation recognised on investment property. [Refer: Depreciation and amortisation expense; Investment property]  |  |
|                                 |              | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to outlinary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |  |
|                                 |              | negatedLabel       | Depreciation, investment property  | -  |

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

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

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| Prefix    | Element name/role URI                           | Element type and attributes | Label type    | Label content  | References              |
|-----------|---|-----------------------------|---------------|--|-------------------------|
| ifrs-full | DepreciationRateBiologica<br>lAssetsAtCost      | X.XX duration               | label         | Depreciation rate, biological assets, at cost  | Disclosure: IAS 41.54 e |
|           |   |                             | documentation | The depreciation rate used for biological assets. [Refer: Biological assets]                         |                         |
| ifrs-full | DepreciationRateInvestment<br>PropertyCostModel | X.XX duration               | label         | Depreciation rate, investment property, cost model   | Disclosure: IAS 40.79 b |
|           |   |                             | documentation | The depreciation rate used for investment property. [Refer: Investment property]                     |                         |
| ifrs-full | DepreciationRateProperty<br>PlantAndEquipment   | X.XX duration               | label         | Depreciation rate, property, plant and equipment   | Disclosure: IAS 16.73 c |
|           |   |                             | documentation | The depreciation rate used for property, plant and equipment. [Refer: Property, plant and equipment] |                         |

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

| Prefix    | Element name/role URI                                | Element type and attributes | Label type    | Label content   | References                |
|-----------|--|-----------------------------|---------------|---|---------------------------|
| ifrs-full | DerivativeFinancialAssets                            | X instant, debit            | label         | Derivative financial assets   | Common practice: IAS 1.55 |
|           |  |                             | documentation | The amount of financial assets classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]  |                           |
| ifrs-full | DerivativeFinancialAsset<br>sHeldForHedging          | X instant, debit            | label         | Derivative financial assets held for hedging  | Common practice: IAS 1.55 |
|           |  |                             | documentation | The amount of derivative financial assets held for hedging. [Refer: Derivative financial assets]  |                           |
| ifrs-full | DerivativeFinancialAsset<br>sHeldForTrading          | X instant, debit            | label         | Derivative financial assets held for trading  | Common practice: IAS 1.55 |
|           | 3  |                             | documentation | The amount of derivative financial assets held for trading. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss, classified as held for trading]                         |                           |
| ifrs-full | DerivativeFinancialLiabilities                       | X instant, credit           | label         | Derivative financial liabilities  | Common practice: IAS 1.55 |
|           |  |                             | documentation | The amount of financial liabilities classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]   |                           |
| ifrs-full | DerivativeFinancialLiabilitie<br>sHeldForHedging     | X instant, credit           | label         | Derivative financial liabilities held for hedging   | Common practice: IAS 1.55 |
|           | stream of treating                                   |                             | documentation | The amount of derivative financial liabilities held for hedging. [Refer: Derivative financial liabilities]  |                           |
| ifrs-full | DerivativeFinancialLiabilitie sHeldForTrading        | X instant, credit           | label         | Derivative financial liabilities held for trading   | Common practice: IAS 1.55 |
|           | stream of trading                                    |                             | documentation | The amount of derivative financial liabilities held for trading. [Refer: Derivative financial liabilities; Financial liabilities at fair value through profit or loss that meet definition of held for trading] |                           |
| ifrs-full | DerivativeFinancialLiabilitie sUndiscountedCashFlows | X instant, credit           | label         | Derivative financial liabilities, undiscounted cash flows   | Disclosure: IFRS 7.39 b   |
|           | 7  |                             | documentation | The amount of contractual undiscounted cash flows in relation to derivative financial liabilities. [Refer: Derivative financial liabilities]  |                           |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DerivativeLiabilitiesUsedTo<br>MitigateRisksArisingFromAs<br>setsBackingContractsWithin<br>ScopeOfIFRS4AndNonderiva<br>tiveInvestmentContracts | X instant, credit           | label         | Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts  | 2023-01-01 IFRS 4.20E c                         |
|           |  |                             | documentation | The amount of derivative liabilities used to mitigate risks arising from the assets backing the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]] |   |
| ifrs-full | DerivativeLiabilitiesUsedTo<br>MitigateRisksArisingFrom<br>ContractsWithinScopeOfIFR<br>S4AndNonderivativeInvest<br>mentContracts              | X instant, credit           | label         | Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts   | Example: Expiry date<br>2023-01-01 IFRS 4.20E c |
|           |  |                             | documentation | The amount of derivative liabilities used to mitigate risks arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]]                    |   |
| ifrs-full | DerivativesAmountContribu<br>tedToFairValueOfPlanAssets  | X instant, debit            | label         | Derivatives, amount contributed to fair value of plan assets  | Example: IAS 19.142 e                           |
|           |  |                             | documentation | The amount derivatives contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Derivatives [member]]                               |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                       |
|-----------|--|-----------------------------|---------------|--|----------------------------------|
| ifrs-full | DerivativesMember  | member                      | label         | Derivatives [member]   |                                  |
|           |  |                             | documentation | This member stands for financial instruments or other contracts within the scope of IFRS 9 with all three of the following characteristics: (a) Their value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying'); (b) They require no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors; (c) They are settled at a future date. [Refer: Financial instruments, class [member]] |                                  |
| ifrs-full | DerivativesPercentageContri<br>butedToFairValueOfPlanAs<br>sets        | X.XX instant                | label         | Derivatives, percentage contributed to fair value of plan assets   | Common practice:<br>IAS 19.142 e |
|           |  |                             | documentation | The percentage derivatives contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Derivatives, amount contributed to fair value of plan assets]   |                                  |
| ifrs-full | DescriptionAndCarryingA<br>mountOfIntangibleAssetsMa<br>terialToEntity | text                        | label         | Description of intangible assets material to entity  | Disclosure: IAS 38.122 b         |
|           |  |                             | documentation | The description of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]  |                                  |

| Element name/role URI   | Element type and attributes  | Label type  | Label content   | References   |
|---|--|---|---|--|
| DescriptionAndCarryingA<br>mountOfIntangibleAssetsWi<br>thIndefiniteUsefulLife  | text   | label   | Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life  | Disclosure: IAS 38.122 a   |
|   |  | documentation   | The description of intangible assets with indefinite useful life, supporting the assessment of indefinite useful life. [Refer: Intangible assets other than goodwill]   |  |
| DescriptionOfAccountingFor<br>TransactionRecognisedSepara<br>telyFromAcquisitionOfAsset<br>sAndAssumptionOfLiabilitie<br>sInBusinessCombination | text   | label   | Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination  | Disclosure: IFRS 3.B641 (ii)   |
|   |  | documentation   | The description of how the acquirer accounted for a transaction recognised separately from the acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]] |  |
| DescriptionOfAccountingPolicyDecisionToUseExceptionInIFRS1348Assets   | text   | label   | Description of accounting policy decision to use exception in IFRS 13.48, assets  | Disclosure: IFRS 13.96   |
|   |  | documentation   | The description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for assets.  |  |
| DescriptionOfAccountingPolicyDecisionToUseExceptionInIFRS1348Liabilities  | text   | label   | Description of accounting policy decision to use exception in IFRS 13.48, liabilities   | Disclosure: IFRS 13.96   |
|   |  | documentation   | The description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for liabilities.   |  |
| DescriptionOfAccountingPoli<br>cyForAvailableforsaleFinancia<br>lAssetsExplanatory  | text block   | label   | Description of accounting policy for available-for-sale financial assets [text block]   | Common practice: Expiry date 2023-01-01 IAS 1.117 b  |
|   |  | documentation   | The description of the entity's accounting policy for available-for-sale financial assets. [Refer: Financial assets available-for-sale]   |  |
|   | DescriptionAndCarryingA mountOfIntangibleAssetsWi thIndefiniteUsefulLife  DescriptionOfAccountingFor TransactionRecognisedSepara telyFromAcquisitionOfLiabilitie sInBusinessCombination  DescriptionOfAccountingPoli cyDecisionToUseExceptionI nIFRS1348Assets  DescriptionOfAccountingPoli cyDecisionToUseExceptionI nIFRS1348Liabilities  DescriptionOfAccountingPoli cyDecisionToUseExceptionI nIFRS1348Liabilities | DescriptionOfAccountingFor TransactionRecognisedSepara telyFromAcquisitionOfAsset sAndAssumptionOfLiabilitie sInBusinessCombination  DescriptionOfAccountingPoli cyDecisionToUseExceptionI nIFRS1348Assets  DescriptionOfAccountingPoli cyDecisionToUseExceptionI nIFRS1348Liabilities  DescriptionOfAccountingPoli cyDecisionToUseExceptionI nIFRS1348Liabilities  DescriptionOfAccountingPoli cyPorAvailableforsaleFinancia | DescriptionOfAccountingFor TransactionGetCountingFor TransactionNeccognisedSeparatelyFromAcquisitionOfAsset sAndAssumptionOfLiabilitie sInBusinessCombination   | Description And Carrying Amount Offinangible Assets With Indefinite Useful Life   Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life supporting the assessment of indefinite useful life.   Description Office on intangible assets with indefinite useful life.   Internation   Description of intangible assets with indefinite useful life.   Internation   Internation   Description of intangible assets with indefinite useful life.   Internation   Internation   Internation   Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination   Description of Accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination   Description of Accounting policy decision of assets and assumption of liabilities in a business combination   Internation   Description of Internation   Description of Internation   Description of Accounting policy decision to use exception in Internation   Internation   Description of Accounting policy decision to use exception in Internation   Description of Internation   Des |

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| References<br>non practice: IAS 1.117 b | 7.3.2022                         |
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| ion practice. IAS 1.117 0               | EN                               |
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| non practice: IAS 1.117 b               |                                  |
| non practice: IAS 1.117 b               | L 77/217                         |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| c         | DescriptionOfAccountingPolicyForBiologicalAssetsExplanatory                | text block                  | label         | Description of accounting policy for biological assets [text block]  | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for biological assets. [Refer: Biological assets]  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForBorrowingCostsExplanatory                  | text block                  | label         | Description of accounting policy for borrowing costs [text block]  | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for interest and other costs that the entity incurs in connection with the borrowing of funds. |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForBorrowingsExplanatory                  | text block                  | label         | Description of accounting policy for borrowings [text block]   | Common practice: IAS 1.117 b |
|           | cyrorborrownigsExplanatory   |                             | documentation | The description of the entity's accounting policy for borrowings. [Refer: Borrowings]  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForBusinessCombinationsAndGoodwillExplanatory | i text block                | label         | Description of accounting policy for business combinations and goodwill [text block]   | Common practice: IAS 1.117 b |
|           | SAIIuGoodwiiiExplanatory   |                             | documentation | The description of the entity's accounting policy for business combinations and goodwill. [Refer: Business combinations [member]; Goodwill]      |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForBusinessCombination<br>sExplanatory    | text block                  | label         | Description of accounting policy for business combinations [text block]  | Common practice: IAS 1.117 b |
|           | SEAPMIMOLY   |                             | documentation | The description of the entity's accounting policy for business combinations. [Refer: Business combinations [member]]                             |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForCashFlowsExplanatory                   | text block                  | label         | Description of accounting policy for cash flows [text block]   | Common practice: IAS 1.117 b |
|           | c) for cushi fow shapiuniutory   |                             | documentation | The description of the entity's accounting policy for cash flows.  |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForCollateralExplanatory                  | text block                  | label         | Description of accounting policy for collateral [text block]   | Common practice: IAS 1.117 b |
|           | c)101ConateralExplanatory  |                             | documentation | The description of the entity's accounting policy for collateral.  |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
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| ifrs-full | DescriptionOfAccountingPoli<br>cyForConstructionInProgres<br>sExplanatory                       | text block                  | label         | Description of accounting policy for construction in progress [text block]   | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for construction in progress. [Refer: Construction in progress]  |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForContingentLiabilitie<br>sAndContingentAssetsExpla<br>natory | text block                  | label         | Description of accounting policy for contingent liabilities and contingent assets [text block]   | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for contingent liabilities and contingent assets. [Refer: Contingent liabilities [member]; Description of nature of contingent assets]       |                              |
|           | DescriptionOfAccountingPoli<br>cyForCustomerAcquisition<br>CostsExplanatory                     | text block                  | label         | Description of accounting policy for customer acquisition costs [text block]   | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for costs related to acquisition of customers.   |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForCustomerLoyaltyPro<br>grammesExplanatory                    | text block                  | label         | Description of accounting policy for customer loyalty programmes [text block]  | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for customer loyalty programmes.   |                              |
| cy<br>to  | DescriptionOfAccountingPolicyForDecommissioningRestorationAndRehabilitation                     | text block                  | label         | Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]   | Common practice: IAS 1.117 b |
|           | ProvisionsExplanatory   |                             | documentation | The description of the entity's accounting policy for decommissioning, restoration and rehabilitation provisions. [Refer: Provision for decommissioning, restoration and rehabilitation costs] |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
|           | DescriptionOfAccountingPolicyForDeferredAcquisition CostsArisingFromInsurance ContractsExplanatory | text block                  | label         | Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]   | Common practice: IAS 1.117 b |
|           | ContractsLxpianatory   |                             | documentation | The description of the entity's accounting policy for deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts] |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForDeferredIncomeTaxEx<br>planatory                               | text block                  | label         | Description of accounting policy for deferred income tax [text block]   | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for deferred income tax. [Refer: Deferred tax expense (income)]   |                              |
| ifrs-full | S-full DescriptionOfAccountingPoli cyForDepreciationExpenseEx planatory                            | text block                  | label         | Description of accounting policy for depreciation expense [text block]  | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for depreciation expense. [Refer: Depreciation and amortisation expense]  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForDerecognitionOfFinancialInstrumentsExplanatory                     | text block                  | label         | Description of accounting policy for derecognition of financial instruments [text block]  | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for the derecognition of financial instruments. [Refer: Financial instruments, class [member]]  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForDerivativeFinancialInstrumentsAndHedgingExpla                      | text block                  | label         | Description of accounting policy for derivative financial instruments and hedging [text block]  | Common practice: IAS 1.117 b |
|           | natory   |                             | documentation | The description of the entity's accounting policy for derivative financial instruments and hedging. [Refer: Financial instruments, class [member]; Derivatives [member]]                |                              |

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|   | attributes  | Label type   | Label content  | References                   |
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| ifrs-full DescriptionOfAccountingPoli<br>cyForDerivativeFinancialIn<br>strumentsExplanatory | text block  | label  | Description of accounting policy for derivative financial instruments [text block]   | Common practice: IAS 1.117 b |
|   |   | documentation  | The description of the entity's accounting policy for derivative financial instruments. [Refer: Financial instruments, class [member]; Derivatives [member]]   |                              |
| DescriptionOfAccountingPoli<br>cyForDiscontinuedOperation<br>sExplanatory                   | text block  | label  | Description of accounting policy for discontinued operations [text block]  | Common practice: IAS 1.117 b |
|   |   | documentation  | The description of the entity's accounting policy for discontinued operations. [Refer: Discontinued operations [member]]   |                              |
| cyForDiscountsAndRebate   | text block  | label  | Description of accounting policy for discounts and rebates [text block]  | Common practice: IAS 1.117 b |
| T   |   | documentation  | The description of the entity's accounting policy for discounts and rebates.   |                              |
| DescriptionOfAccountingPoli<br>cyForDividendsExplanatory                                    | i text block  | label  | Description of accounting policy for dividends [text block]  | Common practice: IAS 1.117 b |
|   |   | documentation  | The description of the entity's accounting policy for dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital. |                              |
| cyForEarningsPerShareExpla  | text block  | label  | Description of accounting policy for earnings per share [text block]   | Common practice: IAS 1.117 b |
|   |   | documentation  | The description of the entity's accounting policy for earnings per share.  |                              |
| DescriptionOfAccountingPoli<br>cyForEmissionRightsExplana<br>tory                           | text block  | label  | Description of accounting policy for emission rights [text block]  | Common practice: IAS 1.117 b |
|   |   | documentation  | The description of the entity's accounting policy for emission rights.   | -                            |
|   | DescriptionOfAccountingPolicyForDiscontinuedOperationsExplanatory  DescriptionOfAccountingPolicyForDiscountsAndRebatesExplanatory  DescriptionOfAccountingPolicyForDividendsExplanatory  DescriptionOfAccountingPolicyForEarningsPerShareExplanatory  DescriptionOfAccountingPolicyForEarningsPerShareExplanatory | DescriptionOfAccountingPoli cyForDiscontinuedOperation sExplanatory  DescriptionOfAccountingPoli cyForDiscountsAndRebate sExplanatory  DescriptionOfAccountingPoli cyForDividendsExplanatory  DescriptionOfAccountingPoli cyForEarningsPerShareExplanatory  DescriptionOfAccountingPoli cyForEarningsPerShareExplanatory  DescriptionOfAccountingPoli cyForEmissionRightsExplana | StrumentsExplanatory   | StrumentsExplanatory         |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type   | Label content   | References                   |
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| ifrs-full   | DescriptionOfAccountingPoli<br>cyForEmployeeBenefitsExpla<br>natory                  | text block                  | label  | Description of accounting policy for employee benefits [text block]   | Common practice: IAS 1.117 b |
|   |  |                             | documentation  | The description of the entity's accounting policy for employee benefits. Employee benefits are all forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment. |                              |
| ifrs-full   | DescriptionOfAccountingPolicyForEnvironmentRelatedExpenseExplanatory                 | text block                  | label  | Description of accounting policy for environment related expense [text block]   | Common practice: IAS 1.117 b |
|   |  |                             | documentation  | The description of the entity's accounting policy for environment related expense.  |                              |
|   | DescriptionOfAccountingPolicyForExceptionalItemsExplanatory                          |                             | label  | Description of accounting policy for exceptional items [text block]   | Common practice: IAS 1.117 b |
|   |  |                             | documentation  | The description of the entity's accounting policy for exceptional items.  |                              |
| ifrs-full   | DescriptionOfAccountingPoli<br>cyForExpensesExplanatory                              |                             | label  | Description of accounting policy for expenses [text block]  | Common practice: IAS 1.117 b |
|   |  |                             | documentation  | The description of the entity's accounting policy for expenses.   |                              |
| ifrs-full   | rs-full DescriptionOfAccountingPoli<br>cyForExplorationAndEvalua<br>tionExpenditures |                             | label  | Description of accounting policy for exploration and evaluation expenditures [text block]   | Disclosure: IFRS 6.24 a      |
|   |  | documentation               | The description of the entity's accounting policy for exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]] |   |                              |
| ifrs-full DescriptionOfAccountingPocyForFairValueMeasurementExplanatory |  | text block                  | label  | Description of accounting policy for fair value measurement [text block]  | Common practice: IAS 1.117 b |
|   |  |                             | documentation  | The description of the entity's accounting policy for fair value measurement. [Refer: At fair value [member]]   |                              |

| Prefix                      | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|-----------------------------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full                   | DescriptionOfAccountingPolicyForFeeAndCommissionIncomeAndExpenseExplana                   | text block                  | label         | Description of accounting policy for fee and commission income and expense [text block]  | Common practice: IAS 1.117 b |
|                             | tory  |                             | documentation | The description of the entity's accounting policy for fee and commission income and expense. [Refer: Fee and commission income (expense)]  |                              |
| ifrs-full                   | DescriptionOfAccountingPolicyForFinanceCostsExplanatory                                   | text block                  | label         | Description of accounting policy for finance costs [text block]  | Common practice: IAS 1.117 b |
|                             |   |                             | documentation | The description of the entity's accounting policy for finance costs. [Refer: Finance costs]  |                              |
| ifrs-full                   | ifrs-full DescriptionOfAccountingPoli text block cyForFinanceIncomeAndCost sExplanatory   | text block                  | label         | Description of accounting policy for finance income and costs [text block]   | Common practice: IAS 1.117 b |
|                             |   |                             | documentation | The description of the entity's accounting policy for finance income and costs. [Refer: Finance income (cost)]   |                              |
| cyForFinancialAssetsExplana | DescriptionOfAccountingPolicyForFinancialAssetsExplanatory                                | i text block                | label         | Description of accounting policy for financial assets [text block]   | Common practice: IAS 1.117 b |
|                             |   |                             | documentation | The description of the entity's accounting policy for financial assets. [Refer: Financial assets]  |                              |
| ifrs-full                   | DescriptionOfAccountingPoli<br>cyForFinancialGuaranteesEx<br>planatory                    | text block                  | label         | Description of accounting policy for financial guarantees [text block]   | Common practice: IAS 1.117 b |
|                             |   | docu                        | documentation | The description of the entity's accounting policy for financial guarantees. [Refer: Guarantees [member]]   |                              |
| ifrs-full                   | DescriptionOfAccountingPoli<br>cyForFinancialInstrumentsAt<br>FairValueThroughProfitOrLos |                             | label         | Description of accounting policy for financial instruments at fair value through profit or loss [text block]   | Common practice: IAS 1.117 b |
|                             | sExplanatory  |                             | documentation | The description of the entity's accounting policy for financial instruments at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]] |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
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| ifrs-full | DescriptionOfAccountingPolicyForFinancialInstrumentsEx                  | text block                  | label         | Description of accounting policy for financial instruments [text block]   | Common practice: IAS 1.117 b |
|           | pianatory   |                             | documentation | The description of the entity's accounting policy for financial instruments. [Refer: Financial instruments, class [member]]   |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForFinancialLiabilitiesExpla<br>natory | text block                  | label         | Description of accounting policy for financial liabilities [text block]   | Common practice: IAS 1.117 b |
|           | natory  |                             | documentation | The description of the entity's accounting policy for financial liabilities. [Refer: Financial liabilities]   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForForeignCurrencyTranslationExplanatory   | text block                  | label         | Description of accounting policy for foreign currency translation [text block]  | Common practice: IAS 1.117 b |
|           | tionExplanatory   |                             | documentation | The description of the entity's accounting policy for foreign currency translation.   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForFranchiseFeesExplana                    | i text block                | label         | Description of accounting policy for franchise fees [text block]  | Common practice: IAS 1.117 b |
|           | tory  |                             | documentation | The description of the entity's accounting policy for franchise fees.   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForFunctionalCurrencyEx                    |                             | label         | Description of accounting policy for functional currency [text block]   | Common practice: IAS 1.117 b |
|           | planatory   |                             | documentation | The description of the entity's accounting policy for the currency of the primary economic environment in which the entity operates.  |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForGoodwillExplanatory                 | text block                  | label         | Description of accounting policy for goodwill [text block]  | Common practice: IAS 1.117 b |
|           | cyror Goodwill Explanatory  |                             | documentation | The description of the entity's accounting policy for goodwill. [Refer: Goodwill]   |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForGovernmentGrants                    | text block                  | label         | Description of accounting policy for government grants [text block]   | Disclosure: IAS 20.39 a      |
|           |   |                             | documentation | The description of the entity's accounting policy for government grants, including the methods of presentation adopted in the financial statements. [Refer: Government [member]; Government grants] |                              |

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|--------------|---|-----------------------------|---------------|---|--|
| ifrs-full    | DescriptionOfAccountingPolicyForHedgingExplanatory                                | text block                  | label         | Description of accounting policy for hedging [text block]   | Common practice: IAS 1.117 b   |
|              |   |                             | documentation | The description of the entity's accounting policy for hedging.  |  |
| ifrs-full    | DescriptionOfAccountingPoli<br>cyForHeldtomaturityInvest<br>mentsExplanatory      | text block                  | label         | Description of accounting policy for held-to-maturity investments [text block]  | Common practice: Expiry date 2023-01-01 IAS 1.117 b                                |
|              |   |                             | documentation | The description of the entity's accounting policy for held-to-maturity investments. [Refer: Held-to-maturity investments]   |  |
| ifrs-full    | DescriptionOfAccountingPolicyForImpairmentOfAssetsEx planatory                    | text block                  | label         | Description of accounting policy for impairment of assets [text block]  | Common practice: IAS 1.117 b   |
|              |   |                             | documentation | The description of the entity's accounting policy for the impairment of assets.   |  |
| cyForImpairn | DescriptionOfAccountingPolicyForImpairmentOfFinancialAssetsExplanatory            | text block                  | label         | Description of accounting policy for impairment of financial assets [text block]  | Common practice: IAS 1.117 b   |
|              |   |                             | documentation | The description of the entity's accounting policy for the impairment of financial assets. [Refer: Financial assets]   |  |
| ifrs-full    | DescriptionOfAccountingPoli<br>cyForImpairmentOfNonfinan<br>cialAssetsExplanatory | text block                  | label         | Description of accounting policy for impairment of non-financial assets [text block]  | Common practice: IAS 1.117 b   |
|              |   |                             | documentation | The description of the entity's accounting policy for the impairment of non-financial assets. [Refer: Financial assets]   |  |
| ifrs-full    | DescriptionOfAccountingPoli<br>cyForIncomeTaxExplanatory                          | text block                  | label         | Description of accounting policy for income tax [text block]  | Common practice: IAS 1.117 b   |
|              | ,,,   |                             | documentation | The description of the entity's accounting policy for income tax.   |  |
|              | DescriptionOfAccountingPoli<br>cyForInsuranceContracts                            | text block                  | label         | Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]   | Common practice:<br>IAS 1.117 b, Disclosure: Expiry<br>date 2023-01-01 IFRS 4.37 a |
|              |   |                             | documentation | The description of the entity's accounting policy for insurance contracts and related assets, liabilities, income and expense. [Refer: Types of insurance contracts [member]] |  |

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| ifrs-full | DescriptionOfAccountingPoli<br>cyForIntangibleAssetsAnd<br>GoodwillExplanatory   | text block                                 | label         | Description of accounting policy for intangible assets and goodwill [text block]   | Common practice: IAS 1.117 b |
|           |  |  | documentation | The description of the entity's accounting policy for intangible assets and goodwill. [Refer: Intangible assets and goodwill]                            |                              |
| ifrs-full | DescriptionOfAccountingPolicyForIntangibleAssetsOther<br>ThanGoodwillExplanatory | text block                                 | label         | Description of accounting policy for intangible assets other than goodwill [text block]  | Common practice: IAS 1.117 b |
|           |  |  | documentation | The description of the entity's accounting policy for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]              |                              |
| ifrs-full | DescriptionOfAccountingPolicyForInterestIncomeAndExpenseExplanatory              | text block                                 | label         | Description of accounting policy for interest income and expense [text block]  | Common practice: IAS 1.117 b |
|           |  |  | documentation | The description of the entity's accounting policy for income and expense arising from interest.  |                              |
| ifrs-full | frs-full DescriptionOfAccountingPoli to cyForInvestmentInAssociates              | fAccountingPoli text block entInAssociates | label         | Description of accounting policy for investment in associates [text block]   | Common practice: IAS 1.117 b |
|           |  |  | documentation | The description of the entity's accounting policy for investments in associates. [Refer: Associates [member]]  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForInvestmentInAssociatesAndJointVenturesExplana    | text block                                 | label         | Description of accounting policy for investment in associates and joint ventures [text block]  | Common practice: IAS 1.117 b |
|           | tory   |  | documentation | The description of the entity's accounting policy for investment in associates and joint ventures. [Refer: Associates [member]; Joint ventures [member]] |                              |
| ifrs-full | DescriptionOfAccountingPolicyForInvestmentPropertyEx planatory                   | text block                                 | label         | Description of accounting policy for investment property [text block]  | Common practice: IAS 1.117 b |
|           |  |  | documentation | The description of the entity's accounting policy for investment property. [Refer: Investment property]  | -                            |

| Prefix    | Element name/role URI  | Element type and attributes                        | Label type    | Label content  | References  |
|-----------|--|--|---------------|--|---|
| ifrs-full | DescriptionOfAccountingPolicyForInvestmentsInJointVentures                   | text block   | label         | Description of accounting policy for investments in joint ventures [text block]  | Common practice: IAS 1.117 b                        |
|           |  |  | documentation | The description of the entity's accounting policy for investments in joint ventures. [Refer: Joint ventures [member]]  |   |
| ifrs-full | DescriptionOfAccountingPolicyForInvestmentsOtherThanInvestmentsAccountedForU | text block   | label         | Description of accounting policy for investments other than investments accounted for using equity method [text block]   | Common practice: IAS 1.117 b                        |
| sin       | singEquityMethodExplana<br>tory  |  | documentation | The description of the entity's accounting policy for investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method] |   |
| ifrs-full | DescriptionOfAccountingPolicyForIssuedCapitalExplanatory                     | text block   | label         | Description of accounting policy for issued capital [text block]   | Common practice: IAS 1.117                          |
|           |  |  | documentation | The description of the entity's accounting policy for issued capital. [Refer: Issued capital]  |   |
| ifrs-full |  | escriptionOfAccountingPoli<br>ForLeasesExplanatory | label         | Description of accounting policy for leases [text block]   |   |
| ,         | o)20120400024p.44144021)   |  | documentation | The description of the entity's accounting policy for leases. A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time.                         |   |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForLoansAndReceivablesEx<br>planatory       | text block   | label         | Description of accounting policy for loans and receivables [text block]  | Common practice: Expiry date 2023-01-01 IAS 1.117 b |
|           | planatory  |  | documentation | The description of the entity's accounting policy for loans and receivables. [Refer: Loans and receivables]  |   |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForMeasuringInventories                     | text block   | label         | Description of accounting policy for measuring inventories [text block]  | Disclosure: IAS 2.36 a                              |
|           |  |  | documentation | The description of the entity's accounting policy for measuring inventories. [Refer: Inventories]  |   |

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| ifrs-full | DescriptionOfAccountingPoli<br>cyForMiningAssetsExplana<br>tory   | text block   | label         | Description of accounting policy for mining assets [text block]  | Common practice: IAS 1.117 b |
|           |   |  | documentation | The description of the entity's accounting policy for mining assets. [Refer: Mining assets]  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForMiningRightsExplanatory   | text block   | label         | Description of accounting policy for mining rights [text block]  | Common practice: IAS 1.117 b |
|           |   |  | documentation | The description of the entity's accounting policy for mining rights. [Refer: Mining rights [member]]   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleAndDiscontinuedOperationsExplanatory | ssetsOrDis<br>fiedAsHeld<br>tinuedO                    | label         | Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]  |                              |
|           |   |  | documentation | The description of the entity's accounting policy for non-<br>current assets or disposal groups classified as held for sale and<br>discontinued operations. [Refer: Discontinued operations<br>[member]; Non-current assets or disposal groups classified as<br>held for sale] |                              |
| ifrs-full | DescriptionOfAccountingPolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleExplanatory                          | ForNoncurrentAssetsOrDis<br>osalGroupsClassifiedAsHeld | label         | Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]  | Common practice: IAS 1.117 b |
|           |   |  | documentation | The description of the entity's accounting policy for non-<br>current assets or disposal groups classified as held for sale.<br>[Refer: Non-current assets or disposal groups classified as<br>held for sale]  | -                            |
| ifrs-full | DescriptionOfAccountingPolicyForOffsettingOfFinancialInstrumentsExplanatory   | text block   | label         | Description of accounting policy for offsetting of financial instruments [text block]  | Common practice: IAS 1.117 b |
|           |   |  | documentation | The description of the entity's accounting policy for the offsetting of financial instruments. [Refer: Financial instruments, class [member]]  |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | DescriptionOfAccountingPoli<br>cyForOilAndGasAssetsExpla<br>natory                | text block                  | label         | Description of accounting policy for oil and gas assets [text block]  | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for oil and gas assets. [Refer: Oil and gas assets]   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForProgrammingAssetsEx planatory                     | text block                  | label         | Description of accounting policy for programming assets [text block]  | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for programming assets. [Refer: Programming assets]   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForPropertyPlantAndEquipmentExplanatory              | text block                  | label         | Description of accounting policy for property, plant and equipment [text block]   | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for property, plant and equipment. [Refer: Property, plant and equipment]                         |                              |
| ifrs-full | DescriptionOfAccountingPolicyForProvisionsExplanatory                             | text block                  | label         | Description of accounting policy for provisions [text block]  | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for provisions. [Refer: Provisions]   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForReclassificationOfFinancialInstrumentsExplanatory | text block                  | label         | Description of accounting policy for reclassification of financial instruments [text block]   | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for the reclassification of financial instruments. [Refer: Financial instruments, class [member]] |                              |

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| Prefix                  | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
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| cyl<br>Bet<br>cog<br>mi | DescriptionOfAccountingPoli<br>cyForRecognisingDifference<br>BetweenFairValueAtInitialRe<br>cognitionAndAmountDeter | text block                  | label         | Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]  | Disclosure: IFRS 7.28 a      |
|                         | minedUsingValuationTechni<br>queExplanatory   |                             | documentation | The description of the entity's accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability. [Refer: Financial instruments, class [member]] |                              |
|                         | DescriptionOfAccountingPolicyForRecognitionOfRevenue  | text block                  | label         | Description of accounting policy for recognition of revenue [text block]  | Common practice: IAS 1.117 b |
|                         |   |                             | documentation | The description of the entity's accounting policy for recognising revenue. [Refer: Revenue]   |                              |
| ifrs-full               | DescriptionOfAccountingPolicyForRegulatoryDeferralAccountsExplanatory   | text block                  | label         | Description of accounting policy for regulatory deferral accounts [text block]  | Common practice: IAS 1.117 b |
|                         |   |                             | documentation | The description of the entity's accounting policy for regulatory deferral accounts. [Refer: Regulatory deferral account balances [member]]  |                              |
| ifrs-full               | DescriptionOfAccountingPoli<br>cyForReinsuranceExplana  | text block                  | label         | Description of accounting policy for reinsurance [text block]   | Common practice: IAS 1.117 b |
|                         | tory  |                             | documentation | The description of the entity's accounting policy for reinsurance.  |                              |
| ifrs-full               | DescriptionOfAccountingPoli<br>cyForRepairsAndMaintenan<br>ceExplanatory  | text block                  | label         | Description of accounting policy for repairs and maintenance [text block]   | Common practice: IAS 1.117 b |
|                         |   |                             | documentation | The description of the entity's accounting policy for repairs and maintenance. [Refer: Repairs and maintenance expense]   |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | DescriptionOfAccountingPoli<br>cyForRepurchaseAndReverse<br>RepurchaseAgreementsExpla<br>natory | text block                  | label         | Description of accounting policy for repurchase and reverse repurchase agreements [text block]  | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for repurchase and reverse repurchase agreements.                                       |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForResearchAndDevelop<br>mentExpenseExplanatory                | text block                  | label         | Description of accounting policy for research and development expense [text block]  | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for research and development expense. [Refer: Research and development expense]         |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForRestrictedCashAndCa<br>shEquivalentsExplanatory             | text block                  | label         | Description of accounting policy for restricted cash and cash equivalents [text block]  | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents] |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForSegmentReportingEx<br>planatory                             | text block                  | label         | Description of accounting policy for segment reporting [text block]   | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for segment reporting.  |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForServiceConcessionAr<br>rangementsExplanatory                | text block                  | label         | Description of accounting policy for service concession arrangements [text block]   | Common practice: IAS 1.117 b |
|           |   |                             | documentation | The description of the entity's accounting policy for service concession arrangements. [Refer: Service concession arrangements [member]]  |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | DescriptionOfAccountingPoli<br>cyForSharebasedPayment<br>TransactionsExplanatory | text block                  | label         | Description of accounting policy for share-based payment transactions [text block]  | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]] |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForStrippingCostsExplana<br>tory                | text block                  | label         | Description of accounting policy for stripping costs [text block]   | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for waste removal costs that are incurred in mining activity.   |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForSubsidiariesExplanatory                      | text block                  | label         | Description of accounting policy for subsidiaries [text block]  | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for subsidiaries. [Refer: Subsidiaries [member]]  |                              |
| ifrs-full | DescriptionOfAccountingPoli<br>cyForTaxesOtherThanIncome<br>TaxExplanatory       |                             | label         | Description of accounting policy for taxes other than income tax [text block]   | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for taxes other than income tax. [Refer: Tax expense other than income tax expense]   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForTerminationBenefits                              | text block                  | label         | Description of accounting policy for termination benefits [text block]  | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for termination benefits. [Refer: Termination benefits expense]   |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | DescriptionOfAccountingPoli<br>cyForTradeAndOtherPayable<br>sExplanatory       | text block                  | label         | Description of accounting policy for trade and other payables [text block]  | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for trade and other payables. [Refer: Trade and other payables]                     |                              |
| ifrs-full | DescriptionOfAccountingPolicyForTradeAndOtherReceivablesExplanatory            | text block                  | label         | Description of accounting policy for trade and other receivables [text block]   | Common practice: IAS 1.117 b |
|           | , ,  |                             | documentation | The description of the entity's accounting policy for trade and other receivables. [Refer: Trade and other receivables]               |                              |
| ifrs-full | DescriptionOfAccountingPolicyForTradingIncomeAndEx penseExplanatory            | text block                  | label         | Description of accounting policy for trading income and expense [text block]  | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for trading income and expense. [Refer: Trading income (expense)]                   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForTransactionsWithNoncontrollingInterestsExplana | text block                  | label         | Description of accounting policy for transactions with non-<br>controlling interests [text block]                                     | Common practice: IAS 1.117 b |
|           | tory   |                             | documentation | The description of the entity's accounting policy for transactions with non-controlling interests. [Refer: Non-controlling interests] |                              |
| ifrs-full | DescriptionOfAccountingPolicyForTransactionsWithRelatedPartiesExplanatory      | text block                  | label         | Description of accounting policy for transactions with related parties [text block]   | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for transactions with related parties. [Refer: Related parties [member]]            |                              |
| ifrs-full | DescriptionOfAccountingPolicyForTreasurySharesExplanatory                      | text block                  | label         | Description of accounting policy for treasury shares [text block]   | Common practice: IAS 1.117 b |
|           |  |                             | documentation | The description of the entity's accounting policy for treasury shares. [Refer: Treasury shares]                                       |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                    |
|-----------|--|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | DescriptionOfAccountingPoli<br>cyForWarrantsExplanatory  | text block                  | label         | Description of accounting policy for warrants [text block]  | Common practice: IAS 1.117 b  |
|           |  |                             | documentation | The description of the entity's accounting policy for warrants. Warrants are financial instruments that give the holder the right to purchase ordinary shares.  |                               |
| ifrs-full | DescriptionOfAccountingPolicyToDetermineComponentsOfCashAndCashEquivalents                       | text block                  | label         | Description of accounting policy for determining components of cash and cash equivalents [text block]   | Disclosure: IAS 7.46          |
|           |  |                             | documentation | The description of the entity's accounting policy used to determine the components of cash and cash equivalents. [Refer: Cash and cash equivalents]   |                               |
| ifrs-full | DescriptionOfAcquiree  | text                        | label         | Description of acquiree   | Disclosure: IFRS 3.B64 a      |
|           |  |                             | documentation | The description of the business or businesses that the acquirer obtains control of in a business combination. [Refer: Business combinations [member]]   |                               |
| ifrs-full | DescriptionOfAcquisitionO<br>fAssetsByAssumingDirectlyR<br>elatedLiabilitiesOrByMeansO<br>fLease | sByAssumingDirectlyR        | label         | Description of acquisition of assets by assuming directly related liabilities or by means of lease  | Example: IAS 7.44 a           |
|           |  |                             | documentation | The description of the non-cash acquisition of assets either by assuming directly related liabilities or by means of a lease.   |                               |
| ifrs-full | DescriptionOfAcquisitionO<br>fEntityByMeansOfEquityIssue   | text                        | label         | Description of acquisition of entity by means of equity issue   | Example: IAS 7.44 b           |
|           |  |                             | documentation | The description of the non-cash acquisition of an entity by means of an equity issue.   |                               |
| ifrs-full | DescriptionOfAgreedAlloca<br>tionOfDeficitOrSurplusOf<br>MultiemployerOrStatePlanO               |                             | label         | Description of agreed allocation of deficit or surplus of multi-<br>employer or state plan on entity's withdrawal from plan   | Disclosure: IAS 19.148 c (ii) |
|           | nEntitysWithdrawalFromPlan   |                             | documentation | The description of any agreed allocation of a deficit or surplus on the entity's withdrawal from a multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]] |                               |

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| Element name/role URI   | Element type and attributes   | Label type  | Label content  | References                    |
|---|---|---|--|-------------------------------|
| DescriptionOfAgreedAlloca<br>tionOfDeficitOrSurplusOf<br>MultiemployerOrStatePlanOn     | text  | label   | Description of agreed allocation of deficit or surplus of multi-<br>employer or state plan on wind-up of plan  | Disclosure: IAS 19.148 c (i)  |
| WindupOfPlan  |   | documentation   | The description of any agreed allocation of a deficit or surplus on the wind-up of a multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]                      |                               |
| DescriptionOfAmountsOfAs<br>setsLiabilitiesEquityInterest<br>sOrItemsOfConsiderationFor | text  | label   | Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete  | Disclosure: IFRS 3.B67 a (ii) |
| WhichInitialAccountingIsIn complete   |   | documentation   | The description of the assets, liabilities, equity interests or items of consideration for which the initial accounting for a business combination is incomplete. [Refer: Business combinations [member]]  |                               |
| DescriptionOfAmountsOfEn titysOwnFinancialInstrument sIncludedInFairValueOfPla nAssets  |   | label   | Entity's own financial instruments included in fair value of plan assets   | Disclosure: IAS 19.143        |
|   |   | documentation   | The fair value of the entity's own transferable financial instruments that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Financial instruments, class [member]; Defined benefit plans [member]] |                               |
| DescriptionOfAmountsOfO<br>therAssetsUsedByEntityInclu<br>dedInFairValueOfPlanAssets    | clu   | label   | Other assets used by entity included in fair value of plan assets  | Disclosure: IAS 19.143        |
|   |   | documentation   | The fair value of other assets used by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]  |                               |
| DescriptionOfAmountsOfPro<br>pertyOccupiedByEntityInclu<br>dedInFairValueOfPlanAssets   | X instant, debit  | label   | Property occupied by entity included in fair value of plan assets  | Disclosure: IAS 19.143        |
|   |   | documentation   | The fair value of property occupied by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]  |                               |
|   | DescriptionOfAgreedAlloca tionOfDeficitOrSurplusOf MultiemployerOrStatePlanOn WindupOfPlan  DescriptionOfAmountsOfAs setsLiabilitiesEquityInterest sOrItemsOfConsiderationFor WhichInitialAccountingIsIn complete  DescriptionOfAmountsOfEn titysOwnFinancialInstrument sIncludedInFairValueOfPla nAssets  DescriptionOfAmountsOfO therAssetsUsedByEntityInclu dedInFairValueOfPlanAssets  DescriptionOfAmountsOfPro pertyOccupiedByEntityInclu | DescriptionOfAgreedAlloca tionOfDeficitOrSurplusOf MultiemployerOrStatePlanOn WindupOfPlan  DescriptionOfAmountsOfAs setsLiabilitiesEquityInterest sOrItemsOfConsiderationFor WhichInitialAccountingIsIn complete  DescriptionOfAmountsOfEn titysOwnFinancialInstrument sIncludedInFairValueOfPla nAssets  DescriptionOfAmountsOfO therAssetsUsedByEntityInclu dedInFairValueOfPlanAssets  DescriptionOfAmountsOfO therAssetsUsedByEntityInclu dedInFairValueOfPlanAssets  DescriptionOfAmountsOfO therAssetsUsedByEntityInclu dedInFairValueOfPlanAssets | DescriptionOfAgreedAllocationOfDeficitOrSurplusOfMultiemployerOrStatePlanOnWindupOfPlan  | DescriptionOfAmountsOfEn text |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DescriptionOfAnyOtherEnti<br>tysResponsibilitiesForGover<br>nanceOfPlan  | text                        | label         | Description of any other entity's responsibilities for governance of plan   | Disclosure: IAS 19.139 a (iii)                          |
|           |  |                             | documentation | The description of the entity's responsibilities for the governance of a defined benefit plan that the entity does not separately describe, for example, responsibilities of trustees or of board members of the plan. [Refer: Defined benefit plans [member]]  |   |
| ifrs-full | DescriptionOfAnyRetirement<br>BenefitPlanTerminationTerms  | text                        | label         | Description of any retirement benefit plan termination terms  | Disclosure: IAS 26.36 f                                 |
|           |  |                             | documentation | The description of the termination terms of a retirement benefit plan.  |   |
| ifrs-full | DescriptionOfApproachUsed<br>ToDetermineDiscountRates  | text                        | label         | Description of approach used to determine discount rates  | Disclosure: Effective<br>2023-01-01 IFRS 17.117 c (iii) |
|           |  |                             | documentation | The description of the approach used to determine discount rates when applying IFRS 17.   |   |
| ifrs-full | DescriptionOfApproachUsed<br>ToDetermineInvestmentCom<br>ponents   | text                        | label         | Description of approach used to determine investment components   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 c (iv)  |
|           |  |                             | documentation | The description of the approach used to determine investment components when applying IFRS 17. Investment components are the amounts that an insurance contract requires the entity to repay to a policyholder in all circumstances, regardless of whether an insured event occurs.   |   |
| ifrs-full | DescriptionOfApproachUsed<br>ToDetermineRelativeWeight<br>ingOfBenefitsProvidedByIn<br>suranceCoverageAndInvest<br>mentrelatedServiceInsurance<br>ContractsWithDirectParticipa<br>tionFeatures |                             | label         | Description of approach used to determine relative weighting of benefits provided by insurance coverage and investment-related service, insurance contracts with direct participation features  | Disclosure: Effective<br>2023-01-01 IFRS 17.117 c (v)   |
|           |  |                             | documentation | The description of the approach used to determine the relative weighting of the benefits provided by insurance coverage and investment-related service for insurance contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | DescriptionOfApproachUsed<br>ToDetermineRelativeWeight<br>ingOfBenefitsProvidedByIn<br>suranceCoverageAndInvest | text                        | label         | Description of approach used to determine relative weighting of benefits provided by insurance coverage and investment-return service, insurance contracts without direct participation features   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 c (v)  |
|           | mentreturnServiceInsurance<br>ContractsWithoutDirectParti<br>cipationFeatures                                   |                             | documentation | The description of the approach used to determine the relative weighting of the benefits provided by insurance coverage and investment-return service for insurance contracts without direct participation features. Insurance contracts without direct participation features are insurance contracts that are not insurance contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features] |  |
| ifrs-full | frs-full DescriptionOfApproachUsed ToDetermineRiskAdjustment ForNonfinancialRisk                                | text                        | label         | Description of approach used to determine risk adjustment for non-financial risk   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 c (ii) |
|           |   |                             | documentation | The description of the approach used to determine the risk adjustment for non-financial risk, including whether changes in the risk adjustment for non-financial risk are disaggregated into an insurance service component and an insurance finance component or are presented in full in the insurance service result. [Refer: Risk adjustment for non-financial risk [member]]  |  |

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| Prefix  | Element name/role URI                                      | Element type and attributes                 | Label type    | Label content   | References  |
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| ToDistinguishChangesInEsti<br>matesOfFutureCashFlowsAi<br>singFromExerciseOfDiscre<br>tionFromOtherChangesCon |  | text  | label         | Description of approach used to distinguish changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts without direct participation features   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 c (i) |
|   | tractsWithoutDirectParticipa                               |   | documentation | The description of the approach used to distinguish changes in estimates of future cash flows arising from the exercise of discretion from other changes in estimates of future cash flows for contracts without direct participation features. Insurance contracts without direct participation features are insurance contracts that are not insurance contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features] |   |
| ifrs-full   | DescriptionOfArrangement<br>ForContingentConsideratio      | ntingentConsideratio<br>gementsAndIndemnifi | label         | Description of arrangement for contingent consideration arrangements and indemnification assets   | Disclosure: IFRS 3.B64 g (ii)                         |
|   | nArrangementsAndIndemnifi<br>cationAssets                  |   | documentation | The description of the contingent consideration arrangements and the arrangements for indemnification assets.   |   |
| 1   | DescriptionOfAssetliability<br>MatchingStrategiesUsedByPla | lByPla                                      | label         | Description of asset-liability matching strategies used by plan or entity to manage risk  | Disclosure: IAS 19.146                                |
|   | nOrEntityToManageRisk                                      |   | documentation | The description of asset-liability matching strategies used by<br>the defined benefit plan or the entity, including the use of<br>annuities and other techniques, such as longevity swaps, to<br>manage risk. [Refer: Defined benefit plans [member]]   | ,   |

| Prefix                                 | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
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| cialStatem<br>RestatedFo<br>alPurchasi | DescriptionOfBasesOfFinan<br>cialStatementsThatHaveBeen<br>RestatedForChangesInGener<br>alPurchasingPowerOfFunctio<br>nalCurrency | text                        | label         | Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency   | Disclosure: IAS 29.39 b   |
|  |   |                             | documentation | The description of whether the financial statements that have been restated for changes in the general purchasing power of the functional currency are based on a historical cost approach or a current cost approach in hyperinflationary reporting. [Refer: Cost approach [member]]                   |   |
| ifrs-full                              | DescriptionOfBasisForDe<br>signatingFinancialAssetsForO<br>verlayApproach   | text                        | label         | Description of basis for designating financial assets for overlay approach  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L c |
|  |   |                             | documentation | The description of the basis for designating financial assets for the overlay approach.   |   |
| ifrs-full                              | DescriptionOfBasisForDeter<br>miningAmountOfPayment<br>ForContingentConsideratio<br>nArrangementsAndIndemnifi<br>cationAssets     | text                        | label         | Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets   | Disclosure: IFRS 3.B64 g (ii)   |
|  |   |                             | documentation | The description of the basis for determining the amount of the payment for contingent consideration arrangements and indemnification assets.  |   |
| ifrs-full                              | DescriptionOfBasisForDeter<br>miningFinancialAssetsEligible<br>ForRedesignationAtDateOfIni<br>tialApplicationOfIFRS17             | text                        | label         | Description of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.C32 a                       |
|  |   |                             | documentation | The description of the basis for determining financial assets eligible for redesignation at the date of initial application of IFRS 17. A financial asset is eligible only if the financial asset is not held in respect of an activity that is unconnected with contracts within the scope of IFRS 17. |   |

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| Prefix    | Element name/role URI   | Element type and attributes                                | Label type    | Label content   | References                     |
|-----------|---|--|---------------|---|--------------------------------|
| ifrs-full | DescriptionOfBasisOfAccoun<br>tingForTransactionsBetween<br>ReportableSegments  | text   | label         | Description of basis of accounting for transactions between reportable segments   | Disclosure: IFRS 8.27 a        |
|           |   |  | documentation | The description of the basis of accounting for transactions between the entity's reportable segments. [Refer: Reportable segments [member]]   |                                |
| ifrs-full | DescriptionOfBasisOfInput<br>sAndAssumptionsAndEstima<br>tionTechniquesUsedToDeter<br>mineWhetherCreditRiskOfFi<br>nancialInstrumentsHaveIn       | text   | label         | Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments have increased significantly since initial recognition                  | Disclosure: IFRS 7.35G a (ii)  |
| c         | creasedSignificantlySinceIni<br>tialRecognition   |  | documentation | The description of the basis of inputs and assumptions and the estimation techniques used to determine whether the credit risk of financial instruments have increased significantly since initial recognition. |                                |
| ifrs-full | DescriptionOfBasisOfInput<br>sAndAssumptionsAndEstima<br>tionTechniquesUsedToDeter<br>mineWhetherFinancialAssetIs<br>CreditimpairedFinancialAsset | nptionsAndEstima<br>juesUsedToDeter<br>ierFinancialAssetIs | label         | Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset   | Disclosure: IFRS 7.35G a (iii) |
|           |   |  | documentation | The description of the basis of inputs and assumptions and the estimation techniques used to determine whether a financial asset is a credit-impaired financial asset.  |                                |
| ifrs-full | DescriptionOfBasisOfInput<br>sAndAssumptionsAndEstima<br>tionTechniquesUsedToMeasur<br>e12monthAndLifetimeExpec                                   | text   | label         | Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses   | Disclosure: IFRS 7.35G a (i)   |
|           | tedCreditLosses   |  | documentation | The description of the basis of inputs and assumptions and the estimation techniques used to measure the 12-month and lifetime expected credit losses.  |                                |
| ifrs-full | DescriptionOfBasisOfPrepara<br>tionOfSummarisedFinancia<br>lInformationOfAssociate  | text   | label         | Description of basis of preparation of summarised financial information of associate  | Disclosure: IFRS 12.B15        |
|           |   |  | documentation | The description of the basis of preparation of summarised financial information of an associate. [Refer: Associates [member]]   |                                |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                    |
|---|--|-----------------------------|---------------|---|-------------------------------|
| ifrs-full   | DescriptionOfBasisOfPrepara<br>tionOfSummarisedFinancia<br>lInformationOfJointVenture                    | text                        | label         | Description of basis of preparation of summarised financial information of joint venture  | Disclosure: IFRS 12.B15       |
|   |  |                             | documentation | The description of the basis of preparation of summarised financial information of a joint venture. [Refer: Joint ventures [member]]  |                               |
| ifrs-full   | DescriptionOfBasisOfValua<br>tionOfAssetsAvailableForBe<br>nefits  | text                        | label         | Description of basis of valuation of assets available for benefits  | Disclosure: IAS 26.35 a (ii)  |
|   |  |                             | documentation | The description of the basis of valuation of assets available for benefits in retirement benefit plans.   |                               |
| chRegulatoryD<br>countBalances/<br>dAndDerecogn<br>TheyAreMeasu | DescriptionOfBasisOnWhi<br>chRegulatoryDeferralAc<br>countBalancesAreRecognise<br>dAndDerecognisedAndHow | ralAc<br>Recognise          | label         | Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently  | Disclosure: IFRS 14.32        |
|   | TheyAreMeasuredInitial lyAndSubsequently   |                             | documentation | The description of the basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently, including how regulatory deferral account balances are assessed for recoverability and how any impairment loss is allocated. [Refer: Regulatory deferral account balances [member]] |                               |
| ifrs-full   | DescriptionOfBasisOnWhi<br>chUnitsRecoverableAmoun<br>tHasBeenDetermined                                 | text                        | label         | Description of basis on which unit's recoverable amount has been determined   | Disclosure: IAS 36.134 c      |
|   |  |                             | documentation | The description of the basis on which the cash-generating unit's (group of units') recoverable amount has been determined (ie value in use or fair value less costs of disposal). [Refer: Cash-generating units [member]]   |                               |
| ifrs-full   | DescriptionOfBasisUsedToDe<br>termineSurplusOrDeficitOf<br>MultiemployerPlan                             | text                        | label         | Description of basis used to determine surplus or deficit of multi-employer or state plan   | Disclosure: IAS 19.148 d (iv) |
|   |  | * ′                         | documentation | The description of the basis used to determine a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]  |                               |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|-----------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full | DescriptionOfBasisUsedTo<br>PrepareComparativeInforma<br>tionThatDoesNotComplyWi<br>thIFRS7AndIFRS9 | text                        | label         | Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9   | Disclosure: IFRS 1.E2 b      |
|           | um no, mon no   |                             | documentation | The description of the basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9.  |                              |
| ifrs-full | DescriptionOfBiologicalAs sets  | text                        | label         | Description of biological assets   | Disclosure: IAS 41.41        |
|           |   |                             | documentation | The description of biological assets. [Refer: Biological assets]   |                              |
| ifrs-full | DescriptionOfBiologicalAsset<br>sPreviouslyMeasuredAtCost   | text                        | label         | Description of biological assets previously measured at cost   | Disclosure: IAS 41.56 a      |
|           |   |                             | documentation | The description of biological assets previously measured at their cost less any accumulated depreciation and impairment losses, which have become reliably measurable at fair value during the current period. [Refer: At fair value [member]; At cost [member]; Biological assets; Impairment loss] |                              |
| ifrs-full | DescriptionOfBiologicalAs<br>setsWhereFairValueInforma<br>tionIsUnreliable                          | text                        | label         | Description of biological assets where fair value information is unreliable  | Disclosure: IAS 41.54 a      |
|           |   |                             | documentation | The description of biological assets where fair value information is unreliable and the entity measures them at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets; Impairment loss]  |                              |
| ifrs-full | DescriptionOfCashgeneratin<br>gUnit   | text                        | label         | Description of cash-generating unit  | Disclosure: IAS 36.130 d (i) |
|           |   |                             | documentation | The description of a cash-generating unit (such as whether it is a product line, a plant, a business operation, a geographical area or a reportable segment as defined in IFRS 8). [Refer: Cash-generating units [member]]   |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | DescriptionOfChangeInValua<br>tionTechniqueUsedInFairVa<br>lueMeasurementAssets                          | text                        | label         | Description of change in valuation technique used in fair value measurement, assets  | Disclosure: IFRS 13.93 d   |
|           |  |                             | documentation | The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of assets. [Refer: Income approach [member]; Market approach [member]]  |  |
| ifrs-full | DescriptionOfChangeInValua<br>tionTechniqueUsedInFairVa<br>lueMeasurementEntitysOwnE<br>quityInstruments | text                        | label         | Description of change in valuation technique used in fair value measurement, entity's own equity instruments   | Disclosure: IFRS 13.93 d   |
|           | quity moti uniento   |                             | documentation | The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Income approach [member]; Market approach [member]] |  |
| ifrs-full | DescriptionOfChangeInValua<br>tionTechniqueUsedInFairVa<br>lueMeasurementLiabilities                     | text                        | label         | Description of change in valuation technique used in fair value measurement, liabilities   | Disclosure: IFRS 13.93 d   |
|           |  |                             | documentation | The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of liabilities. [Refer: Income approach [member]; Market approach [member]]   |  |
| ifrs-full | DescriptionOfChangeInValua<br>tionTechniqueUsedToMeasur<br>eFairValueLessCostsOfDispo                    | text                        | label         | Description of change in valuation technique used to measure fair value less costs of disposal   | Disclosure: IAS 36.130 f (ii),<br>Disclosure: IAS 36.134 e (iiB) |
|           | sal  |                             | documentation | The description of a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content   | References  |
|-----------|---|--|---------------|---|---|
| ifrs-full | DescriptionOfChangeOfIn vestmentEntityStatus  | text   | label         | Description of change of investment entity status   | Disclosure: IFRS 12.9B                            |
|           |   |  | documentation | The description of the change of investment entity status. [Refer: Disclosure of investment entities [text block]]  |   |
| ifrs-full | DescriptionOfChangesInEnti<br>tysObjectivesPoliciesAndPro<br>cessesForManagingCapita<br>lAndWhatEntityManagesAs                                       | text   | label         | Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital   | Disclosure: IAS 1.135 c                           |
|           | Capital   |  | documentation | The description of changes in entity's objectives, policies and processes for managing capital and what the entity manages as capital.  |   |
| ifrs-full | DescriptionOfChangesInEsti<br>mationTechniquesOrSignifi<br>cantAssumptionsMadeWhe<br>nApplyingImpairmentRequir<br>ementsAndReasonsForThose<br>Changes | iquesOrSignifi<br>ionsMadeWhe<br>pairmentRequir                          | label         | Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes                               | Disclosure: IFRS 7.35G c                          |
|           |   |  | documentation | The description of changes in the estimation techniques or significant assumptions made when applying impairment requirements and the reasons for those changes.                  |   |
| frs-full  | DescriptionOfChangesInEx posuresToRisksThatArise FromContractsWithinSco   | osuresToRisksThatArise<br>romContractsWithinSco<br>eOfIFRS17AndHowTheyAr | label         | Description of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise   | Disclosure: Effective<br>2023-01-01 IFRS 17.124 c |
|           | peOfIFRS17AndHowTheyAr ise  |  | documentation | The description of any changes in the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.  |   |
| ifrs-full | DescriptionOfChangesInMe thodsAndAssumptionsUse dInPreparingSensitivityAnaly  | AndAssumptionsUse eparingSensitivityAnaly ActuarialAssumptions           | label         | Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions  | _   |
|           | sisForActuarialAssumptions  |  | documentation | The description of changes in the methods and assumptions used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]] |   |

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| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content   | References  |
|-----------|---|------------------------------|---------------|---|---|
| ifrs-full | DescriptionOfChangesInMe<br>thodsAndAssumptionsUse<br>dInPreparingSensitivityAnaly<br>sisToChangesInRiskExposur | se<br>naly                   | label         | Description of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.128 c |
|           | esThatAriseFromContractsWi<br>thinScopeOfIFRS17   |                              | documentation | The description of the changes in the methods and assumptions used in preparing the sensitivity analysis to changes in risk variables that arise from contracts within the scope of IFRS 17.  |   |
| ifrs-full | DescriptionOfChangesInMe<br>thodsUsedToMeasureCon<br>tractsWithinScopeOfIFR<br>S17AndProcessesForEstima         | text                         | label         | Description of changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods  | Disclosure: Effective<br>2023-01-01 IFRS 17.117 b |
|           | tingInputsToThoseMethods  |                              | documentation | The description of any changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.   |   |
| ifrs-full | DescriptionOfChangesInMe<br>thodsUsedToMeasureRisks<br>ThatAriseFromContractsWi<br>thinScopeOfIFRS17            | MeasureRisks<br>mContractsWi | label         | Description of changes in methods used to measure risks that arise from contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.124 c |
|           |   |                              | documentation | The description of any changes in the methods used to measure the risks that arise from contracts within the scope of IFRS 17.  |   |
| ifrs-full | DescriptionOfChangesInOb<br>jectivesPoliciesAndProcesses<br>ForManagingRisksThatArise<br>FromContractsWithinSco | text                         | label         | Description of changes in objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.124 c |
|           | peOffFRS17  | Vitimisco                    | documentation | The description of any changes in the entity's objectives, policies and processes for managing the risks that arise from contracts within the scope of IFRS 17.   |   |
| ifrs-full | DescriptionOfChangesInPlan<br>ToSellNoncurrentAssetOrDis<br>posalGroupHeldForSale                               | text                         | label         | Description of changes in plan to sell non-current asset or disposal group held for sale  | Disclosure: IFRS 5.42                             |
|           | 1   | · · ·                        | documentation | The description of the facts and circumstances leading to the decision to change the plan to sell non-current assets or disposal groups. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DescriptionOfChangesInServi ceConcessionArrangement   | text                        | label         | Description of changes in service concession arrangement  | Disclosure: SIC 29.6 d  |
|           |   |                             | documentation | The description of changes in a service concession arrangement. [Refer: Service concession arrangements [member]]   |   |
| ifrs-full | DescriptionOfChangesToEnti<br>tysRiskManagementStrate<br>gyArisingFromEntitysExpo<br>sureToFinancialInstruments<br>SubjectToInterestRateBench | text block                  | label         | Description of changes to entity's risk management strategy arising from entity's exposure to financial instruments subject to interest rate benchmark reform [text block]  | Disclosure: IFRS 7.24J c  |
|           | markReformExplanatory   |                             | documentation | The description of changes to an entity's risk management strategy arising from the entity's exposure to financial instruments subject to interest rate benchmark reform.   |   |
| ifrs-full | DescriptionOfCollateralHel<br>dAndOtherCreditEnhance<br>mentsFinancialAssetsThatAr<br>eIndividuallyDeterminedTo<br>BeImpaired                 | text                        | label         | Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired  | Example: Expiry date<br>2023-01-01 IFRS 7.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG29 c |
|           | Donnpuneu   |                             | documentation | The description of the nature of collateral available and other credit enhancements obtained for financial assets that are individually determined to be impaired. [Refer: Financial assets]  |   |
| ifrs-full | DescriptionOfCollateralHel<br>dAsSecurityAndOtherCredi<br>tEnhancements   | text                        | label         | Description of collateral held as security and other credit<br>enhancements and their financial effect in respect of amount<br>that best represents maximum exposure  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.36 b   |
|           |   |                             | documentation | The description of collateral held as security and other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk. [Refer: Credit risk [member]; Maximum exposure to credit risk] |   |

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| Prefix                | Element name/role URI   | Element type and attributes   | Label type    | Label content  | References               |
|-----------------------|---|---|---------------|--|--------------------------|
| ifrs-full             | DescriptionOfCollateralHel<br>dAsSecurityAndOtherCredi<br>tEnhancements2014   | text  | label         | Description of collateral held as security and other credit enhancements   | Disclosure: IFRS 7.35K b |
|                       |   |   | documentation | The description of collateral held as security and other credit enhancements in respect of the amount that best represents the maximum exposure to credit risk. This includes a description of the nature and quality of the collateral held, an explanation of any significant changes in the quality of that collateral or credit enhancements and information about financial instruments for which an entity has not recognised a loss allowance because of the collateral. [Refer: Credit risk [member]; Maximum exposure to credit risk] |                          |
| t<br>r<br>r<br>N<br>I | DescriptionOfCollateralHel dAsSecurityAndOtherCredi tEnhancementsAndTheirFi nancialEffectInRespectOfA mountThatBestRepresents MaximumExposureFinancia lInstrumentsToWhichImpair | AsSecurityAndOtherCredi nhancementsAndTheirFi ancialEffectInRespectOfA ountThatBestRepresents aximumExposureFinancia nstrumentsToWhichImpair entRequirementsInIFRS9Ar | label         | Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure, financial instruments to which impairment requirements in IFRS 9 are not applied   | Disclosure: IFRS 7.36 b  |
|                       | mentRequirementsInIFRS9Ar<br>eNotApplied  |   | documentation | The description of collateral held as security and other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk of financial instruments to which impairment requirements in IFRS 9 are not applied. [Refer: Credit risk [member]; Maximum exposure to credit risk]  |                          |
|                       | DescriptionOfCollateralPer<br>mittedToSellOrRepledgeInAb<br>senceOfDefaultByOwnerOf<br>Collateral   | text  | label         | Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral  | Disclosure: IFRS 7.15 c  |
|                       |   |   | documentation | The description of the terms and conditions associated with the entity's use of collateral permitted to be sold or repledged in absence of default by the owner of collateral.   |                          |

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

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | DescriptionOfCriteriaSatis fiedWhenUsingPremiumAllo cationApproach   | text                        | label         | Description of criteria satisfied when using premium allocation approach  | Disclosure: Effective<br>2023-01-01 IFRS 17.97 a |
|           |  |                             | documentation | The description of the criteria in paragraphs 53 and 69 of IFRS 17 that have been satisfied when an entity uses the premium allocation approach. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts. |  |
| ifrs-full | DescriptionOfCriteriaUsedTo<br>DistinguishInvestmentProper<br>tyFromOwneroccupiedPro<br>pertyAndFromPropertyHeld<br>SaleInOrdinaryCourseOfBusi<br>ness |                             | label         | Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business   | Disclosure: IAS 40.75 c                          |
|           |  |                             | documentation | The description of the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business when the classification of property as investment property is difficult. [Refer: Investment property]   |  |
| ifrs-full | DescriptionOfCrossreference<br>ToDisclosuresAboutActivities<br>SubjectToRateRegulation   | text                        | label         | Description of cross-reference to disclosures about activities subject to rate regulation   | Disclosure: IFRS 14.31                           |
|           |  |                             | documentation | The description of cross-reference to disclosures about activities subject to rate regulation.  |  |
| ifrs-full | DescriptionOfCrossreference<br>ToDisclosuresAboutCredi<br>tRiskPresentedOutsideFinan   | text                        | label         | Description of cross-reference to disclosures about credit risk presented outside financial statements  | Disclosure: IFRS 7.35C                           |
|           | cialStatements   |                             | documentation | The description of cross-reference to disclosures about credit risk presented outside the financial statements.   |  |
| ifrs-full | DescriptionOfCrossreference<br>ToDisclosuresAboutHedgeAc<br>countingPresentedOutsideFi<br>nancialStatements  | ΛC                          | label         | Description of cross-reference to disclosures about hedge accounting presented outside financial statements   | Disclosure: IFRS 7.21B                           |
|           |  |                             | documentation | The description of cross-reference to disclosures about hedge accounting presented outside financial statements.  | 1  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References              |
|-----------|---|-----------------------------|---------------|--|-------------------------|
| ifrs-full | DescriptionOfCrossreference<br>ToDisclosuresAboutLeases   | text                        | label         | Description of cross-reference to disclosures about leases   | Disclosure: IFRS 16.52  |
|           |   |                             | documentation | The description of cross-reference to disclosures about leases.  |                         |
| ifrs-full | DescriptionOfCrossreference<br>ToDisclosuresAboutNature<br>AndExtentOfRisksArising<br>FromFinancialInstruments  | text                        | label         | Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments  | Disclosure: IFRS 7.B6   |
|           |   |                             | documentation | The description of cross-reference to disclosures about nature and extent of risks arising from financial instruments. [Refer: Financial instruments, class [member]]  |                         |
| ifrs-full | DescriptionOfCrossreference<br>ToDisclosuresAboutPlans<br>ThatShareRisksBetweenEnti<br>tiesUnderCommonControlI<br>nAnotherGroupEntitysFinan<br>cialStatements | text                        | label         | Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements  | Disclosure: IAS 19.150  |
|           |   |                             | documentation | The description of cross-references to disclosures about defined benefit plans that share risks between entities under common control in another group entity's financial statements. [Refer: Defined benefit plans that share risks between entities under common control [member]] |                         |
| ifrs-full | DescriptionOfCrossreference<br>ToDisclosuresPresentedOutsi<br>deInterimFinancialStatements  | text                        | label         | Description of cross-reference to disclosures presented outside interim financial statements   | Disclosure: IAS 34.16A  |
|           |   |                             | documentation | The description of cross-reference to disclosures presented outside interim financial statements.  |                         |
| ifrs-full | DescriptionOfCurrencyIn<br>WhichSupplementaryInfor<br>mationIsDisplayed   | text                        | label         | Description of currency in which supplementary information is displayed  | Disclosure: IAS 21.57 b |
|           |   |                             | documentation | The description of the currency in which the entity's supplementary information is displayed.  |                         |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                     |
|-----------|---|-----------------------------|---------------|--|--------------------------------|
| ifrs-full | DescriptionOfCurrentAndFor<br>merWayOfAggregatingAssets   | text                        | label         | Description of current and former way of aggregating assets  | Disclosure: IAS 36.130 d (iii) |
|           |   |                             | documentation | The description of the current and former way of aggregating assets for cash-generating units if the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any). [Refer: Cash-generating units [member]] |                                |
| ifrs-full | DescriptionOfCurrentCom<br>mitmentsOrIntentionsToPro<br>videSupportToSubsidiary   | text                        | label         | Description of current commitments or intentions to provide support to subsidiary  | Disclosure: IFRS 12.19D b      |
|           |   |                             | documentation | The description of current commitments or intentions to provide support to a subsidiary. [Refer: Subsidiaries [member]]  |                                |
| ifrs-full | DescriptionOfDetailsOfBrea<br>chesWhichPermittedLender<br>ToDemandAcceleratedRepay<br>mentDuringPeriodOfPrincipa<br>lInterestSinkingFundOrRe<br>demptionTermsOfLoansPay<br>able | text                        | label         | Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinking fund, or redemption terms of loans payable   |                                |
|           |   |                             | documentation | The description of the details of breaches during the period of principal, interest, sinking fund or redemption terms of loans payable that permitted the lender to demand accelerated repayment.  |                                |
| ifrs-full | DescriptionOfDetailsOfDe<br>faultsDuringPeriodOfPrincipa<br>lInterestSinkingFundOrRe<br>demptionTermsOfLoansPay<br>able   | text                        | label         | Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable  | Disclosure: IFRS 7.18 a        |
|           |   |                             | documentation | The description of details of defaults during the period of principal, interest, sinking fund or redemption terms of loans payable.  |                                |
| ifrs-full | DescriptionOfDifficulties<br>StructuredEntityExperience<br>dInFinancingItsActivities  | text                        | label         | Description of difficulties structured entity experienced in financing its activities  | Example: IFRS 12.B26 f         |
|           |   |                             | documentation | The description of the difficulties that a structured entity has experienced in financing its activities.  | 1                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DescriptionOfDiscountRate<br>sAppliedToCashFlowProjec<br>tions  | X.XX instant                | label         | Discount rate applied to cash flow projections  | Disclosure: IAS 36.134 d (v),<br>Disclosure: IAS 36.134 e (v) |
|           |   |                             | documentation | The discount rate applied to cash flow projections for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]   |   |
| ifrs-full | DescriptionOfDiscountRate<br>sUsedInCurrentEstimateOfVa<br>lueInUse                                   | X.XX instant                | label         | Discount rate used in current estimate of value in use  | Disclosure: IAS 36.130 g                                      |
|           |   |                             | documentation | The discount rate used in the current estimate of the present value of the future cash flows expected to be derived from an asset or cash-generating unit.  |   |
| ifrs-full | DescriptionOfDiscountRate<br>sUsedInPreviousEstimateOf<br>ValueInUse                                  | X.XX instant                | label         | Discount rate used in previous estimate of value in use   | Disclosure: IAS 36.130 g                                      |
|           |   |                             | documentation | The discount rate used in the previous estimate of the present value of the future cash flows expected to be derived from an asset or cash-generating unit.   |   |
| ifrs-full | DescriptionOfEffectiveInteres<br>tRateDeterminedOnDateO<br>fReclassification                          | X.XX instant                | label         | Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category                                      | Disclosure: IFRS 7.12C a                                      |
|           |   |                             | documentation | The effective interest rate for financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category as of the date of reclassification. [Refer: Financial assets] | -   |
| ifrs-full | DescriptionOfEffectOfChan<br>gingBusinessModelForMana<br>gingFinancialAssetsOnFinan<br>cialStatements |                             | label         | Description of effect of changing business model for managing financial assets on financial statements  | Disclosure: IFRS 7.12B b                                      |
|           |   |                             | documentation | The description of the effect on the financial statements of changing the entity's business model for managing financial assets. [Refer: Financial assets]  |   |

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| Prefix              | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                     |
|---------------------|---|-----------------------------|---------------|--|--------------------------------|
| ifrs-full           | DescriptionOfEffectOfRegula<br>toryFrameworkOnPlan  | text                        | label         | Description of effect of regulatory framework on plan  | Disclosure: IAS 19.139 a (ii)  |
|                     |   |                             | documentation | The description of the effect of the regulatory framework on a defined benefit plan, such as the asset ceiling. [Refer: Defined benefit plans [member]]  |                                |
| ifrs-full           | DescriptionOfEstimateOfRan<br>geOfOutcomesFromContin<br>gentConsiderationArrange<br>mentsAndIndemnificationAs     | text                        | label         | Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets  | Disclosure: IFRS 3.B64 g (iii) |
|                     | sets  |                             | documentation | The description of the estimate of the range of undiscounted outcomes from contingent consideration arrangements and indemnification assets.   |                                |
| gd<br>d:<br>B:<br>C | DescriptionOfEventOrChan<br>geInCircumstancesThatCause<br>dRecognitionOfDeferredTax<br>BenefitsAcquiredInBusiness | text                        | label         | Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date   |                                |
|                     | CombinationAfterAcquisi tionDate  |                             | documentation | The description of the event or change in circumstances that caused the recognition of deferred tax benefits that were acquired in a business combination but not recognised until after the acquisition date. [Refer: Business combinations [member]] |                                |
| ifrs-full           | DescriptionOfExistenceOfRes<br>trictionsOnTitlePropertyPlan<br>tAndEquipment                                      | onsOnTitlePropertyPlan      | label         | Description of existence of restrictions on title, property, plant and equipment   | Disclosure: IAS 16.74 a        |
|                     |   |                             | documentation | The description of the existence of restrictions on the title of property, plant and equipment. [Refer: Property, plant and equipment]   |                                |
| ifrs-full           | DescriptionOfExistenceOfTh irdpartyCreditEnhancement  | text                        | label         | Description of existence of third-party credit enhancement   | Disclosure: IFRS 13.98         |
|                     |   |                             | documentation | The description of the existence of third-party credit enhancement for liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]   |                                |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DescriptionOfExpectedImpac<br>tOfInitialApplicationOfNew<br>StandardsOrInterpretations             | text block                  | label         | Disclosure of expected impact of initial application of new standards or interpretations [text block]   | Disclosure: IAS 8.30 b                                |
|           |  |                             | documentation | The disclosure of the known or reasonably estimable information relevant to assessing the possible impact that the application of a new IFRS, that has been issued but is not yet effective, will have.           |   |
| ifrs-full | DescriptionOfExpectedImpac<br>tOfInitialApplicationOfNew<br>StandardsOrInterpretation<br>sAbstract |                             | label         | Disclosure of expected impact of initial application of new standards or interpretations [abstract]   |   |
| ifrs-full | DescriptionOfExpectedImpac<br>tOfInitialApplicationOfNew<br>StandardsOrInterpretationsLi           |                             | label         | Disclosure of expected impact of initial application of new standards or interpretations [line items]   |   |
|           | neltems  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.                                   |   |
| ifrs-full | DescriptionOfExpectedImpac<br>tOfInitialApplicationOfNew<br>StandardsOrInterpretation              | w                           | label         | Disclosure of expected impact of initial application of new standards or interpretations [table]  | Disclosure: IAS 8.30 b                                |
| sTable    | sTable   |                             | documentation | Schedule disclosing information related to the expected impact of the initial application of new standards or interpretations.  |   |
| ifrs-full | DescriptionOfExpectedTimin<br>gOfOutflowsContingentLiabi<br>litiesInBusinessCombination            | text                        | label         | Description of expected timing of outflows, contingent liabilities in business combination  | Disclosure: IFRS 3.B64 j,<br>Disclosure: IFRS 3.B67 c |
|           |  |                             | documentation | The description of the expected timing of outflows of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                     |
|-----------|---|-----------------------------|---------------|---|--------------------------------|
| ifrs-full | DescriptionOfExpectedTimin<br>gOfOutflowsOtherProvisions  | text                        | label         | Description of expected timing of outflows, other provisions  | Disclosure: IAS 37.85 a        |
|           |   |                             | documentation | The description of the expected timing of outflows of economic benefits related to other provisions. [Refer: Other provisions]  |                                |
| ifrs-full | DescriptionOfExpectedVolati<br>lityShareOptionsGranted  | X.XX duration               | label         | Expected volatility, share options granted  | Disclosure: IFRS 2.47 a (i)    |
|           |   |                             | documentation | The expected volatility of the share price used to calculate the fair value of the share options granted. Expected volatility is a measure of the amount by which a price is expected to fluctuate during a period. The measure of volatility used in option pricing models is the annualised standard deviation of the continuously compounded rates of return on the share over a period of time. |                                |
| ifrs-full | DescriptionOfExpiryDateOf<br>TemporaryDifferencesUnused<br>TaxLossesAndUnusedTaxCre<br>dits   | text                        | label         | Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits  | Disclosure: IAS 12.81 e        |
|           |   | docum                       | documentation | The description of the expiry date (if any) of deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]  |                                |
| ifrs-full | DescriptionOfExplanationOf<br>FactAndReasonsWhyRangeO<br>fOutcomesFromContingen<br>tConsiderationArrangement<br>sAndIndemnificationAssets | text                        | label         | Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated  | Disclosure: IFRS 3.B64 g (iii) |
|           | CannotBeEstimated   |                             | documentation | The description of the fact and reasons why the range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated.  |                                |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | DescriptionOfExposuresToR<br>isksThatAriseFromContracts<br>WithinScopeOfIFRS17And<br>HowTheyArise            | text                        | label         | Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise   | Disclosure: Effective<br>2023-01-01 IFRS 17.124 a |
|           |  |                             | documentation | The description of the exposures to risks that arise from contracts within the scope of IFRS 17 and how they arise.  |   |
| ifrs-full | DescriptionOfExposureToR isk   | text                        | label         | Description of exposure to risk  | Disclosure: IFRS 7.33 a                           |
|           |  |                             | documentation | The description of exposures to risks arising from financial instruments. [Refer: Financial instruments, class [member]]   |   |
| ifrs-full | DescriptionOfExtentToWhi<br>chEntityCanBeLiableToMul<br>tiemployerOrStatePlanForO<br>therEntitiesObligations | text                        | label         | Description of extent to which entity can be liable to multi-<br>employer or state plan for other entities' obligations  | Disclosure: IAS 19.148 b                          |
|           |  |                             | documentation | The description of the extent to which the entity can be liable for other entities' obligations under the terms and conditions of a multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]   |   |
| ifrs-full | DescriptionOfExtentTo<br>WhichFairValueOfInvestment<br>PropertyIsBasedOnValuation<br>ByIndependentValuer     | text                        | label         | Description of extent to which fair value of investment property is based on valuation by independent valuer   | Disclosure: IAS 40.75 e                           |
|           |  |                             | documentation | The description of the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued. [Refer: Investment property] |   |

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| Prefix   | Element name/role URI   | Element type and attributes  | Label type    | Label content   | References                                      |
|--|---|------------------------------|---------------|---|---|
| ifrs-full  | DescriptionOfFactAndBasi<br>sOnWhichCarryingAmounts<br>DeterminedUnderPrevious<br>GAAPWereAllocatedIfEnti                                 | text                         | label         | Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)   | Disclosure: IFRS 1.31A                          |
|  | tyUsesExemptionInIFRS1<br>D8Ab  |                              | documentation | The description of the fact and basis on which carrying amounts determined under previous GAAP were allocated if the entity applies the exemption in paragraph D8A(b) of IFRS 1 for oil and gas assets.   |   |
| ifrs-full  | DescriptionOfFactAndBasi<br>sOnWhichCarryingAmounts<br>WereDeterminedIfEntityUse<br>sExemptionInIFRS1D8B                                  | text                         | label         | Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B  | Disclosure: IFRS 1.31B                          |
|  |   |                              | documentation | The description of the fact and basis on which carrying amounts were determined under previous GAAP if the entity applies the exemption in paragraph D8B of IFRS 1 for operations subject to rate regulation.   |   |
| ifrs-full  | DescriptionOfFactAndRea<br>sonsWhyMaximumExposure<br>ToLossFromInterestsInStruc   | numExposure<br>erestsInStruc | label         | Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified   |   |
| turedEntitiesCannotBeQuar<br>fied                                |   |                              | documentation | The description of the fact and reasons why the entity cannot quantify its maximum exposure to loss from its interests in structured entities. [Refer: Maximum exposure to loss from interests in structured entities; Unconsolidated structured entities [member]] |   |
| sonWhyEntity<br>iskArisingFroi<br>thinScopeOfII<br>fReportingPer | DescriptionOfFactAndRea<br>sonWhyEntitysExposureToR<br>iskArisingFromContractsWi<br>thinScopeOfIFRS17AtEndO<br>fReportingPeriodIsNotRepre | text                         | label         | Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period  | Disclosure: Effective<br>2023-01-01 IFRS 17.123 |
|  | sentativeOfItsExposureDur<br>ingPeriod  |                              | documentation | The description of the fact and the reason why the entity's exposure to risk arising from contracts within the scope of IFRS 17 at the end of the reporting period is not representative of its exposure during the period.   |   |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type  | Label content  | References               |
|---|--|-----------------------------|---|--|--------------------------|
| son   | DescriptionOfFactAndRea<br>sonWhySensitivityAnalysisAr<br>eUnrepresentative    | text                        | label   | Description of fact and reason why sensitivity analyses are unrepresentative   | Disclosure: IFRS 7.42    |
|   |  |                             | documentation   | The description of the fact and reason why sensitivity analyses are unrepresentative of risks inherent in financial instruments (for example, because the year-end exposure does not reflect the exposure during the year). [Refer: Financial instruments, class [member]] |                          |
| ifrs-full  DescriptionOfFactAndRea sonWhyVolumeOfHedgingRe lationshipsToWhichExemptio nInIFRS723CAppliesIsUnre presentativeOfNormalVo lumes | text   | label                       | Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes | Disclosure: IFRS 7.24D   |                          |
|   | Îumes  |                             | documentation   | The description of the fact and reason why the volume of the hedging relationships to which the exemption in paragraph 23C of IFRS 7 applies is unrepresentative of the normal volumes.  |                          |
| frs-full  | DescriptionOfFactorsThatMa<br>keUpGoodwillRecognised                           | text                        | label   | Description of factors that make up goodwill recognised  | Disclosure: IFRS 3.B64 e |
|   |  |                             | documentation   | The qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible assets that do not qualify for separate recognition or other factors. [Refer: Goodwill] |                          |
| n   | DescriptionOfFactThatA<br>mountOfChangeInAccountin<br>gEstimateIsImpracticable | text block                  | label   | Description of fact that estimating amount of change in accounting estimate is impracticable [text block]  | Disclosure: IAS 8.40     |
|   |  |                             | documentation   | The description of the fact that the amount of the effect in future periods due to changes in accounting estimates is not disclosed because estimating it is impracticable.  |                          |

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| Prefix   | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                    |
|--|--|-----------------------------|---------------|---|-------------------------------|
| ifrs-full  | DescriptionOfFactThatChan<br>gingOneOrMoreUnobserva<br>bleInputsToReflectReasona                             | text                        | label         | Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets  | Disclosure: IFRS 13.93 h (ii) |
|  | blyPossibleAlternativeAs<br>sumptionsWouldChangeFair<br>ValueSignificantlyAssets                             |                             | documentation | The description of the fact that changing one or more unobservable inputs for the fair value measurement of assets to reflect reasonably possible alternative assumptions would change fair value significantly.  |                               |
| ifrs-full  | DescriptionOfFactThatChan<br>gingOneOrMoreUnobserva<br>bleInputsToReflectReasona<br>blyPossibleAlternativeAs | text                        | label         | Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, entity's own equity instruments   | Disclosure: IFRS 13.93 h (ii) |
| sumptionsWouldCha<br>ValueSignificantlyEnt<br>nEquityInstruments | sumptionsWouldChangeFair<br>ValueSignificantlyEntitysOw<br>nEquityInstruments                                | Fair<br>Ow                  | documentation | The description of the fact that changing one or more unobservable inputs for the fair value measurement of the entity's own equity instruments to reflect reasonably possible alternative assumptions would change the fair value significantly. [Refer: Entity's own equity instruments [member]] |                               |
| ifrs-full  | DescriptionOfFactThatChan<br>gingOneOrMoreUnobserva<br>bleInputsToReflectReasona                             | text                        | label         | Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities   | Disclosure: IFRS 13.93 h (ii) |
| b  | blyPossibleAlternativeAs<br>sumptionsWouldChangeFair<br>ValueSignificantlyLiabilities                        |                             | documentation | The description of the fact that changing one or more unobservable inputs for the fair value measurement of liabilities to reflect reasonably possible alternative assumptions would change the fair value significantly.   |                               |

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

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

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| Prefix                                     | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|--|--|-----------------------------|---------------|---|--|
| mentsTheirCarrying A<br>tAndExplanationOfW | DescriptionOfFinancialInstru<br>mentsTheirCarryingAmoun<br>tAndExplanationOfWhyFair<br>ValueCannotBeMeasuredReli |                             | label         | Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably  | Disclosure: Expiry date 2023-01-01 IFRS 7.30 b                               |
|  | ably   |                             | documentation | The description of financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably for financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]] |  |
| ifrs-full                                  | DescriptionOfFinancialRisk<br>ManagementRelatedToAgri<br>culturalActivity  | text                        | label         | Description of financial risk management related to agricultural activity   | Disclosure: IAS 41.49 c  |
|  |  |                             | documentation | The description of financial risk management related to agricultural activity.  |  |
| ifrs-full                                  | DescriptionOfForecastTran<br>sactionHedgeAccountingPre<br>viouslyUsedButNoLongerEx<br>pectedToOccur              | text                        | label         | Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur  | Disclosure: IFRS 7.23F,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 7.23 b |
|  |  |                             | documentation | The description of forecast transactions for which hedge accounting had previously been used but which are no longer expected to occur.   |  |
| ifrs-full                                  | DescriptionOfFrequencyAnd<br>MethodsForTestingProcedure<br>sOfPricingModelsAssets                                |                             | label         | Description of frequency and methods for testing procedures of pricing models, assets   | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 b                            |
|  |  |                             | documentation | The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for assets.  |  |
| ifrs-full                                  | DescriptionOfFrequencyAnd<br>MethodsForTestingProcedure<br>sOfPricingModelsEntitysOw                             | dure<br>Ow                  | label         | Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 b                            |
|  | nEquityInstruments   |                             | documentation | The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]                     |  |

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| Prefix    | Element name/role URI  | Element type and attributes                     | Label type    | Label content   | References  |
|-----------|--|---|---------------|---|---|
| ifrs-full | DescriptionOfFrequencyAnd<br>MethodsForTestingProcedure<br>sOfPricingModelsLiabilities | text  | label         | Description of frequency and methods for testing procedures of pricing models, liabilities  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 b     |
|           |  |   | documentation | The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for liabilities.                       |   |
| ifrs-full | DescriptionOfFullyAmortise dIntangibleAssets   | text  | label         | Description of fully amortised intangible assets  | Example: IAS 38.128 a                                 |
|           |  |   | documentation | The description of fully amortised intangible assets that are still in use. [Refer: Intangible assets other than goodwill]  |   |
| ifrs-full | DescriptionOfFunctionalCur<br>rency  | text  | label         | Description of functional currency  | Disclosure: IAS 21.53,<br>Disclosure: IAS 21.57 c     |
|           |  |   | documentation | The description of the currency of the primary economic environment in which the entity operates.   |   |
| ifrs-full | DescriptionOfFundingArran<br>gementsAndFundingPolicy<br>ThatAffectFutureContribu       | mentsAndFundingPolicy<br>atAffectFutureContribu | label         | Description of funding arrangements and funding policy that affect future contributions   | Disclosure: IAS 19.147 a,<br>Disclosure: IAS 19.148 a |
|           | tions  |   | documentation | The description of funding arrangements and the funding policy that affect future contributions to defined benefit plans. [Refer: Defined benefit plans [member]]                       |   |
| ifrs-full | DescriptionOfFundingPolicy   | text  | label         | Description of funding policy   | Disclosure: IAS 26.35 c                               |
|           |  |   | documentation | The description of the policy for the transfer of assets to an entity (the fund) separate from the employer's entity to meet future obligations for the payment of retirement benefits. |   |
| ifrs-full | DescriptionOfGroupWithi<br>nEntityThatDecidesEntitysVa<br>luationPoliciesAndProcedure  | text  | label         | Description of group within entity that decides entity's valuation policies and procedures, assets  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 a (i) |
|           | sAssets  |   | documentation | The description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.   |   |

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| Prefix      | Element name/role URI  | Element type and attributes                       | Label type    | Label content  | References  |
|-------------|--|---|---------------|--|---|
| ifrs-full   | DescriptionOfGroupWithi<br>nEntityThatDecidesEntitysVa<br>luationPoliciesAndProcedure<br>sEntitysOwnEquityInstru | ityThatDecidesEntitysVa<br>onPoliciesAndProcedure | label         | Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 a (i)   |
|             | ments  |   | documentation | The description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments.                                     |   |
| ifrs-full   | DescriptionOfGroupWithi<br>nEntityThatDecidesEntitysVa<br>luationPoliciesAndProcedure<br>sLiabilities            | text  | label         | Description of group within entity that decides entity's valuation policies and procedures, liabilities  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 a (i)   |
| sLiabilitie | stiadinues   |   | documentation | The description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities.   |   |
| ifrs-full   | DescriptionOfGrowthRateU<br>sedToExtrapolateCashFlow<br>Projections  | X.XX instant                                      | label         | Growth rate used to extrapolate cash flow projections  | Disclosure: IAS 36.134 d (iv),<br>Disclosure: IAS 36.134 e (iv)                                     |
|             |  | ojections   | documentation | The growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/ forecasts for a cash-generating unit (group of units). [Refer: Cash-generating units [member]] |   |
| ifrs-full   | DescriptionOfHedgingInstru<br>mentsUsedToHedgeRiskExpo<br>suresAndHowTheyAreUsed                                 | text  | label         | Description of hedging instruments used to hedge risk exposures and how they are used  | Disclosure: IFRS 7.22B a  |
|             |  |   | documentation | The description of hedging instruments used to hedge risk exposures and how they are used. [Refer: Hedging instruments [member]]   |   |
| mat         | DescriptionOfHistoricalInfor<br>mationAboutCounterparty<br>DefaultRates  | text  | label         | Description of historical information about counterparty default rates   | Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG23 c |
|             |  | document  | documentation | The description of historical information about default rates of the party to the transaction other than the entity.   | 2027-01-01 IIR3 / .IG2) C   |

| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References                    |
|-----------|---|--|---------------|--|-------------------------------|
| ifrs-full | DescriptionOfHowAcquirer<br>ObtainedControlOfAcquiree   | text   | label         | Description of how acquirer obtained control of acquiree   | Disclosure: IFRS 3.B64 d      |
|           |   |  | documentation | The description of how the acquirer obtained the power to govern the financial and operating policies of the acquiree so as to obtain benefits from its activities.  |                               |
| ifrs-full | DescriptionOfHowEffectOn<br>FairValueMeasurementDueTo<br>ChangeInOneOrMoreUnob<br>servableInputsToReflectRea<br>sonablyPossibleAlternativeAs  | text   | label         | Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets   | Disclosure: IFRS 13.93 h (ii) |
|           | sumptionsWasCalculatedAs<br>sets  |  | documentation | The description of how the effect on fair value measurement of assets due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.  |                               |
| ifrs-full | DescriptionOfHowEffectOn<br>FairValueMeasurementDueTo<br>ChangeInOneOrMoreUnob<br>servableInputsToReflectRea<br>sonablyPossibleAlternativeAs  | FairValueMeasurementDueTo ChangeInOneOrMoreUnob servableInputsToReflectRea | label         | Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments  | Disclosure: IFRS 13.93 h (ii) |
|           |   |  | documentation | The description of how the effect on fair value measurement of the entity's own equity instruments due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated. [Refer: Entity's own equity instruments [member]] | :                             |
| ifrs-full | DescriptionOfHowEffectOn<br>FairValueMeasurementDueTo<br>ChangeInOneOrMoreUnob<br>servableInputsToReflectRea<br>sonablyPossibleAlternativeAs<br>sumptionsWasCalculatedLi<br>abilities | mentDueTo<br>MoreUnob<br>ReflectRea<br>IternativeAs                        | label         | Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities  | Disclosure: IFRS 13.93 h (ii) |
|           |   |  | documentation | The description of how the effect on the fair value measurement of liabilities due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.   |                               |

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| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content   | References  |
|-----------|---|--|---------------|---|---|
| ifrs-full | DescriptionOfHowEntityDe<br>terminedMaximumEconomic<br>BenefitAvailable   | text   | label         | Description of how entity determined maximum economic benefit available   | Disclosure: IAS 19.141 c (iv)                     |
|           |   |  | documentation | The description of how the entity determined the maximum economic benefit available in relation to a defined benefit plan, ie whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both. [Refer: Defined benefit plans [member]]  |   |
| ifrs-full | DescriptionOfHowEntityDe<br>terminedThatThirdpartyInfor<br>mationUsedInFairValueMea<br>surementWasDevelopedInAc | text   | label         | Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets   | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 d |
|           | cordanceWithIFRS13Assets  |  | documentation | The description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement of assets, was developed in accordance with IFRS 13.   |   |
| ifrs-full | DescriptionOfHowEntityDe<br>terminedThatThirdpartyInfor<br>mationUsedInFairValueMea<br>surementWasDevelopedInAc | nedThatThirdpartyInfor<br>nUsedInFairValueMea<br>entWasDevelopedInAc | label         | Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, entity's own equity instruments  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 d |
|           | cordanceWithIFRS13Entity<br>sOwnEquityInstruments   |  | documentation | The description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement of the entity's own equity instruments was developed in accordance with IFRS 13. [Refer: Entity's own equity instruments [member]] |   |
| ifrs-full | DescriptionOfHowEntityDe<br>terminedThatThirdpartyInfor<br>mationUsedInFairValueMea<br>surementWasDevelopedInAc | hirdpartyInfor<br>airValueMea<br>evelopedInAc                        | label         | Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 d |
|           | cordanceWithIFRS13Liabil ities  |  | documentation | The description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement of liabilities, was developed in accordance with IFRS 13.  |   |

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| Prefix   | Element name/role URI   | Element type and attributes                  | Label type    | Label content  | References                                      |
|--|---|--|---------------|--|---|
| ifrs-full  | DescriptionOfHowEntityDe<br>terminedWhichStructuredEn<br>titiesItSponsored                                    | text   | label         | Description of how entity determined which structured entities it sponsored  | Disclosure: IFRS 12.27 a                        |
|  |   |  | documentation | The description of how the entity has determined which structured entities it has sponsored.   |   |
| ifrs-full  | DescriptionOfHowEntityDe<br>terminesConcentrationsO<br>fRiskThatArisesFromCon<br>tractsWithinScopeOfIFRS17    | text   | label         | Description of how entity determines concentrations of risk that arises from contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.127 |
|  | tracts within Scope Off RS17  |  | documentation | The description of how the entity determines the concentrations of risk that arises from contracts within the scope of IFRS 17.  |   |
| terminesEconom<br>shipBetweenHedg<br>HedgingInstrume | DescriptionOfHowEntityDe<br>terminesEconomicRelation<br>shipBetweenHedgedItemAnd<br>HedgingInstrumentForPurpo | inesEconomicRelation<br>BetweenHedgedItemAnd | label         | Description of how entity determines economic relationship<br>between hedged item and hedging instrument for purpose of<br>assessing hedge effectiveness   | Disclosure: IFRS 7.22B b                        |
|  | 0 0   |  | documentation | The description of how the entity determines the economic relationship between the hedged item and the hedging instrument for the purpose of assessing the hedge effectiveness. Hedge effectiveness is the extent to which changes in the fair value or the cash flows of the hedging instrument offset changes in the fair value or the cash flows of the hedged item. [Refer: Hedging instruments [member]; Hedged items [member]] |   |
| ifrs-full  | DescriptionOfHowEntityEsta<br>blishesHedgeRatioAndWhat<br>SourcesOfHedgeIneffective                           | text   | label         | Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are  | Disclosure: IFRS 7.22B c                        |
|  | nessAre   |  | documentation | The description of how the entity establishes the hedge ratio and what are the sources of hedge ineffectiveness. Hedge ratio is the relationship between the quantity of the hedging instrument and the quantity of the hedged item in terms of their relative weighting. [Refer: Gain (loss) on hedge ineffectiveness]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References  |
|-----------|--|---|---------------|---|---|
| ifrs-full | DescriptionOfHowEntityIsMa<br>nagingProcessToTransition<br>ToAlternativeBenchmarkRa                              | text  | label         | Description of how entity is managing process to transition to alternative benchmark rates for hedging relationships  | Disclosure: IFRS 7.24H c                          |
|           | tesForHedgingRelationships   |   | documentation | The description of how the entity is managing the process to transition to alternative benchmark rates for hedging relationships.   |   |
| ifrs-full | DescriptionOfHowEntityMa<br>nagesLiquidityRiskThatArises<br>FromContractsWithinSco                               | text  | label         | Description of how entity manages liquidity risk that arises from contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.132 a |
|           | peOfIFRS17   |   | documentation | The description of how the entity manages the liquidity risk that arises from contracts within the scope of IFRS 17. [Refer: Liquidity risk [member]]                                       |   |
| ifrs-full | DescriptionOfHowEntityRe<br>flectsItsRiskManagementStra<br>tegyByUsingHedgeAccountin<br>gAndDesignatingHedgingRe | ItsRiskManagementStra<br>ByUsingHedgeAccountin<br>IDesignatingHedgingRe | label         | Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets                                   | Disclosure: IFRS 7.23C b (ii)                     |
|           | lationshipsThatItFrequentlyR esets   |   | documentation | The description of how the entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets.                          |   |
| ifrs-full | DescriptionOfHowForwar<br>dlookingInformationHasBee<br>nIncorporatedIntoDetermina                                | ingInformationHasBee<br>rporatedIntoDetermina                           | label         | Description of how forward-looking information has been incorporated into determination of expected credit losses   | Disclosure: IFRS 7.35G b                          |
|           | tionOfExpectedCreditLosses   |   | documentation | The description of how forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information.                  |   |
| ifrs-full | DescriptionOfHowFutureRe coveryOrReversalOfRegula toryDeferralAccountBalance                                     | gula  | label         | Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty   | Disclosure: IFRS 14.30 c                          |
|           | sIsAffectedByRisksAndUncer<br>tainty   |   | documentation | The description of how the future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty. [Refer: Regulatory deferral account balances [member]] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DescriptionOfHowInsurer<br>ConcludedThatItQualifiesFor<br>TemporaryExemptionFro<br>mIFRS9   | text                        | label         | Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9  | Disclosure: Expiry date 2023-01-01 IFRS 4.39C      |
|           |   |                             | documentation | The description of how an insurer concluded that it qualifies for the temporary exemption from IFRS 9.  |  |
| ifrs-full | DescriptionOfHowInsurerDe<br>terminedThatItDidNotEnga<br>geInSignificantActivityUncon<br>nectedWithInsurance  | text                        | label         | Description of how insurer determined that it did not engage in significant activity unconnected with insurance   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39C b |
|           |   |                             | documentation | The description of how an insurer determined that it did not engage in significant activity unconnected with insurance, including what information it considered.   |  |
| ifrs-full | DescriptionOfHowIssueCosts<br>NotRecognisedAsExpense<br>WereRecognisedForTransac<br>tionRecognisedSeparatelyFro<br>mAcquisitionOfAssetsAndAs<br>sumptionOfLiabilitiesInBusi | text                        | label         | Description of how issue costs not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination   | Disclosure: IFRS 3.B64 m                           |
|           | nessCombination   |                             | documentation | The description of how issue costs not recognised as an expense were recognised for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer: Business combinations [member]] |  |
| ifrs-full | DescriptionOfHowManage<br>mentDeterminesConcentra<br>tions  | text                        | label         | Description of how management determines concentrations   | Disclosure: IFRS 7.B8 a                            |
|           |   |                             | documentation | The description of how management determines concentrations of risks arising from financial instruments. [Refer: Financial instruments, class [member]]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | DescriptionOfHowThirdpar<br>tyInformationWasTakenIn<br>toAccountWhenMeasuring<br>FairValueAssets                          | text                        | label         | Description of how third-party information was taken into account when measuring fair value, assets  | Example: IFRS 13.92, Example: IFRS 13.IE64 b |
|           |   |                             | documentation | The description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of assets.  |  |
| ifrs-full | DescriptionOfHowThirdpar<br>tyInformationWasTakenIn<br>toAccountWhenMeasuring<br>FairValueEntitysOwnEquityIn<br>struments | text                        | label         | Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments   | Example: IFRS 13.92, Example: IFRS 13.IE64 b |
|           |   |                             | documentation | The description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]] |  |
| ifrs-full | DescriptionOfHowThirdpar<br>tyInformationWasTakenIn<br>toAccountWhenMeasuring<br>FairValueLiabilities                     | text                        | label         | Description of how third-party information was taken into account when measuring fair value, liabilities   | Example: IFRS 13.92, Example: IFRS 13.IE64 b |
|           |   |                             | documentation | The description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of liabilities.   |  |
| ifrs-full | DescriptionOfIdentificatio<br>nOfFinancialStatementsTo<br>WhichSeparateFinancialState<br>mentsRelate                      | text                        | label         | Description of identification of financial statements to which separate financial statements relate  | Disclosure: IAS 27.17                        |
|           |   |                             | documentation | The description of the identity of financial statements to which separate financial statements relate.   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type  | Label content   | References  |
|-----------|--|-----------------------------|---|---|---|
| ifrs-full | DescriptionOfIdentityOfRa teRegulators                                   | text                        | label   | Description of identity of rate regulator(s)  | Disclosure: IFRS 14.30 b                          |
|           |  | documentation               | The description of the identity of the rate regulator(s). A rate regulator is an authorised body that is empowered by statute or regulation to establish the rate or a range of rates that bind an entity. The rate regulator may be a third-party body or a related party of the entity, including the entity's own governing board, if that body is required by statute or regulation to set rates both in the interest of the customers and to ensure the overall financial viability of the entity. |   |   |
| ifrs-full | DescriptionOfImpactOfRa<br>teRegulationOnCurrentAnd<br>DeferredTax       | text                        | label   | Description of impact of rate regulation on current and deferred tax  | Disclosure: IFRS 14.34                            |
|           |  |                             | documentation   | The description of the impact of the rate regulation on the current and deferred tax. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator. |   |
| ifrs-full | DescriptionOfInformationA<br>boutSurplusOrDeficitOfMul<br>tiemployerPlan | text                        | label   | Description of information about surplus or deficit of multi-<br>employer or state plan   | Disclosure: IAS 19.148 d (iv)                     |
|           |  |                             | documentation   | The description of available information about a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]                                  |   |
| ifrs-full | DescriptionOfInformation<br>WhereFairValueDisclosures<br>NotRequired     | text                        | label   | Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.30 a |
|           |  |                             | documentation   | The description of the fact that fair value information has not been disclosed because the fair value of instruments cannot be measured reliably.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | DescriptionOfInitialApplica<br>tionOfStandardsOrInterpreta<br>tions              | text block                  | label         | Disclosure of initial application of standards or interpretations [text block]  | Disclosure: IAS 8.28        |
|           |  |                             | documentation | The disclosure of the initial application of an IFRS. [Refer: IFRSs [member]]   |                             |
| ifrs-full | DescriptionOfInputsToOp<br>tionPricingModelShareOp<br>tionsGranted               | text                        | label         | Description of inputs to option pricing model, share options granted  | Disclosure: IFRS 2.47 a (i) |
|           |  |                             | documentation | The description of inputs to the option pricing model for share options granted. [Refer: Option pricing model [member]]   |                             |
| ifrs-full | DescriptionOfInputsUsedIn<br>FairValueMeasurementAssets                          | text                        | label         | Description of inputs used in fair value measurement, assets  | Disclosure: IFRS 13.93 d    |
|           |  |                             | documentation | The description of inputs used in the fair value measurement of assets. Inputs are the assumptions that market participants would use when pricing the asset, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.   |                             |
| ifrs-full | DescriptionOfInputsUsedIn<br>FairValueMeasurementEntity<br>sOwnEquityInstruments | text                        | label         | Description of inputs used in fair value measurement, entity's own equity instruments   | Disclosure: IFRS 13.93 d    |
|           |  |                             | documentation | The description of inputs used in the fair value measurement of the entity's own equity instruments. Inputs are the assumptions that market participants would use when pricing the entity's own equity instrument, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique. |                             |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type   | Label content  | References  |
|-----------|--|-----------------------------|--|--|---|
| ifrs-full | DescriptionOfInputsUsedIn<br>FairValueMeasurementLiabil<br>ities   | documentation               | label  | Description of inputs used in fair value measurement, liabilities  | Disclosure: IFRS 13.93 d  |
|           |  |                             | The description of inputs used in the fair value measurement of liabilities. Inputs are the assumptions that market participants would use when pricing the liability, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique. |  |   |
| ifrs-full | DescriptionOfIntentionsTo<br>ProvideSupportToStructure<br>dEntity  | text                        | label  | Description of intentions to provide support to structured entity  | Disclosure: IFRS 12.17,<br>Disclosure: IFRS 12.31                       |
|           |  |                             | documentation  | The description of the entity's current intentions to provide financial or other support to a structured entity, including intentions to assist the structured entity in obtaining financial support.  |   |
| ifrs-full | DescriptionOfInternalCredi<br>tRatingsProcess  |                             | label  | Description of internal credit ratings process   | Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: Expiry date |
|           |  |                             | documentation  | The description of the entity's process for internal credit ratings. [Refer: Internal credit grades [member]]  | 2023-01-01 IFRS 7.IG25 a  |
| ifrs-full | DescriptionOfInternalRepor<br>tingProceduresForDiscussin<br>gAndAssessingFairValueMea<br>surementsAssets | text                        | label  | Description of internal reporting procedures for discussing and assessing fair value measurements, assets  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 a (iii)                 |
|           | out official assets  |                             | documentation  | The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets. |   |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | DescriptionOfInterrelation<br>shipsBetweenUnobservableIn<br>putsAndOfHowTheyMight<br>MagnifyOrMitigateEffectOf<br>ChangesInUnobservableInput<br>sOnFairValueMeasurementEn<br>titysOwnEquityInstruments | text                        | label         | Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments   | Disclosure: IFRS 13.93 h (i) |
|           | atyse will quity instruments   |                             | documentation | The description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of the entity's own equity instruments. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]] |                              |
| ifrs-full | DescriptionOfInterrelation<br>shipsBetweenUnobservableIn<br>putsAndOfHowTheyMight<br>MagnifyOrMitigateEffectOf<br>ChangesInUnobservableInput<br>sOnFairValueMeasurementLi<br>abilities                 | text                        | label         | Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities   | Disclosure: IFRS 13.93 h (i) |
| a         | abilities  | doct                        | documentation | The description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of liabilities. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]]                    |                              |
| ifrs-full | DescriptionOfInvestmentPro<br>pertyAtCostOrInAccordance<br>WithIFRS16WithinFairValue<br>Model  | text                        | label         | Description of investment property, at cost or in accordance with IFRS 16 within fair value model   | Disclosure: IAS 40.78 a      |
|           |  |                             | documentation | The description of investment property measured at cost or in accordance with IFRS 16 within the fair value model, because the entity cannot measure the fair value reliably. [Refer: Investment property]  |                              |

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| Prefix  | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References                  |
|---|--|---|---------------|---|-----------------------------|
| ifrs-full   | DescriptionOfInvestmentPro<br>pertyWhereFairValueInforma<br>tionIsUnreliableCostModel  | text  | label         | Description of investment property where fair value information is unreliable, cost model   | Disclosure: IAS 40.79 e (i) |
|   |  |   | documentation | The description of investment property accounted for using the cost model for which the entity cannot measure the fair value reliably. [Refer: Investment property]   |                             |
| ifrs-full   | DescriptionOfInvestmentsInE<br>quityDesignatedAsMeasure<br>dAtFairThroughOtherCom<br>prehensiveIncome                              | text  | label         | Description of investments in equity instruments designated at fair value through other comprehensive income  | Disclosure: IFRS 7.11A a    |
|   |  |   | documentation | The description of the investments in equity instruments that have been designated at fair value through other comprehensive income. [Refer: Other comprehensive income]  |                             |
| sAndChangesInJudge<br>ThatSignificantlyAffe<br>minationOfAmount.<br>mingOfRevenueFron | DescriptionOfJudgement<br>sAndChangesInJudgements<br>ThatSignificantlyAffectDeter<br>minationOfAmountAndTi<br>mingOfRevenueFromCon | lChangesInJudgements<br>SignificantlyAffectDeter<br>tionOfAmountAndTi<br>OfRevenueFromCon | label         | Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers   | Disclosure: IFRS 15.123     |
|   | tractsWithCustomers  |   | documentation | The description of the judgements, and changes in the judgements, that significantly affect the determination of the amount and timing of revenue from contracts with customers. [Refer: Revenue from contracts with customers] |                             |
| ifrs-full   | DescriptionOfJudgementsMa<br>deByManagementInApplyin<br>gAggregationCriteriaForOper<br>atingSegments                               | text  | label         | Description of judgements made by management in applying aggregation criteria for operating segments  | Disclosure: IFRS 8.22 aa    |
|   |  |   | documentation | The description of judgements made by the management in applying the aggregation criteria for operating segments. [Refer: Operating segments [member]]  |                             |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DescriptionOfJudgementsMa<br>deInDeterminingAmountOf<br>CostsToObtainOrFulfilCon     | a text                      | label         | Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers  | Disclosure: IFRS 15.127 a                                       |
|           | tractsWithCustomers  |                             | documentation | The description of the judgements made in determining the amount of the costs to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]  |   |
| ifrs-full | DescriptionOfJustificationFor<br>UsingGrowthRateThatExceed<br>sLongtermAverageGrowth | text                        | label         | Description of justification for using growth rate that exceeds long-term average growth rate   | Disclosure: IAS 36.134 d (iv)                                   |
| Rate      |  |                             | documentation | The description of the justification for using any growth rate to extrapolate cash flow projections that exceeds the long-term average growth rate for the products, industries or country (countries) in which the entity operates, or for the market to which a cash-generating unit (group of units) is dedicated. [Refer: Cash-generating units [member]] |   |
| ifrs-full | DescriptionOfKeyAssump<br>tionsOnWhichManagemen<br>tHasBasedCashFlowProjec           | chManagemen                 | label         | Description of key assumptions on which management has based cash flow projections  | Disclosure: IAS 36.134 d (i),<br>Disclosure: IAS 36.135 c       |
|           | tions  |                             | documentation | The description of key assumptions on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts for a cash-generating unit (group of units). Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive. [Refer: Cash-generating units [member]]             |   |
| ifrs-full | DescriptionOfKeyAssump<br>tionsOnWhichManagemen<br>tHasBasedDeterminationOf          | gemen<br>tionOf<br>fDispo – | label         | Description of key assumptions on which management has based determination of fair value less costs of disposal   | Disclosure: IAS 36.130 f (iii),<br>Disclosure: IAS 36.134 e (i) |
|           | FairValueLessCostsOfDispo<br>sal   |                             | documentation | The description of key assumptions on which management has based its determination of fair value less costs of disposal for a cash-generating unit (group of units). Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive. [Refer: Cash-generating units [member]]  |   |

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| Prefix                   | Element name/role URI   | Element type and attributes                                     | Label type    | Label content   | References  |
|--------------------------|---|---|---------------|---|---|
| ifrs-full                | DescriptionOfLevelOfFairVa<br>lueHierarchyWithinWhich<br>FairValueMeasurementIsCate<br>gorised                  | text  | label         | Description of level of fair value hierarchy within which fair value measurement is categorised   | Disclosure: IAS 36.130 f (i),<br>Disclosure: IAS 36.134 e (iiA) |
|                          | gorised   |   | documentation | The description of the level of the fair value hierarchy within which the fair value measurement is categorised in its entirety (without giving regard to the observability of 'costs of disposal') for a cash-generating unit (group of units'). [Refer: Cash-generating units [member]]                     |   |
| ifrs-full                | DescriptionOfLimitationsOf<br>MethodsUsedInPreparingSen<br>sitivityAnalysisForActuaria                          | text  | label         | Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions  | Disclosure: IAS 19.145 b  |
| lAssumptions             | iAssumptions  |   | documentation | The description of the limitations of the methods used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]   |   |
| temen<br>meInV<br>sultOf | DescriptionOfLineItemInSta<br>tementOfComprehensiveInco<br>meInWhichGainOrLossAsRe<br>sultOfRemeasuringToFairVa | ehensiveInco<br>OrLossAsRe<br>ingToFairVa                       | label         | Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised  |   |
|                          | lueEquityInterestIsRecog<br>nised   |   | documentation | The description of the line item of the statement of comprehensive income in which the gain or loss is recognised as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]]                  |   |
| tementOi<br>meThatIr     | DescriptionOfLineItemInSta<br>tementOfComprehensiveInco<br>meThatIncludesReclassifica                           | ntOfComprehensiveInco<br>hatIncludesReclassifica<br>Adjustments | label         | Description of line item in statement of comprehensive income that includes reclassification adjustments  | Disclosure: IFRS 7.24C b (v)                                    |
|                          | tionAujustments   |   | documentation | The description of the line item in the statement of comprehensive income that includes the reclassification adjustments. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | DescriptionOfLineItemInSta<br>tementOfComprehensiveInco<br>meThatIncludesRecognisedH<br>edgeIneffectiveness  | text                        | label         | Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness  | Disclosure: IFRS 7.24C a (ii),<br>Disclosure: IFRS 7.24C b (iii) |
|           | eugemeneenveness   |                             | documentation | The description of the line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]   |  |
| ifrs-full | DescriptionOfLineItemInSta<br>tementOfFinancialPosition<br>ThatIncludesHedgedItem  | text                        | label         | Description of line item in statement of financial position that includes hedged item   | Disclosure: IFRS 7.24B a (iii)                                   |
|           |  |                             | documentation | The description of the line item in the statement of financial position that includes the hedged item. [Refer: Hedged items [member]]   |  |
| ifrs-full | DescriptionOfLineItemInSta<br>tementOfFinancialPosition<br>ThatIncludesHedgingInstru<br>ment   | sition                      | label         | Description of line item in statement of financial position that includes hedging instrument  | Disclosure: IFRS 7.24A b   |
|           |  |                             | documentation | The description of the line item in the statement of financial position that includes the hedging instrument. [Refer: Hedging instruments [member]]   |  |
| ifrs-full | DescriptionOfLineItemsFor<br>AcquisitionRelatedCostsRe<br>cognisedAsExpenseForTran<br>sactionRecognisedSeparately<br>FromAcquisitionOfAssetsAn<br>dAssumptionOfLiabilitiesIn | text                        | label         | Description of line items in statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination  | Disclosure: IFRS 3.B64 m   |
|           | BusinessCombination  |                             | documentation | The description of line items in the statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer: Business combinations [member]; Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination] |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                    |
|-----------|--|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | DescriptionOfLineItemsInFi<br>nancialStatementsForA<br>mountsRecognisedForTran<br>sactionRecognisedSeparately<br>FromAcquisitionOfAssetsAn<br>dAssumptionOfLiabilitiesIn | text                        | label         | Description of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination  | Disclosure: IFRS 3.B641 (iii) |
|           | BusinessCombination  |                             | documentation | The description of the line items in the financial statements where amounts recognised for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations are included. [Refer: Business combinations [member]; Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination] |                               |
| ifrs-full | DescriptionOfLineItemsInO<br>therComprehensiveIncome<br>WhereGainsLossesAreRecog<br>nisedFairValueMeasuremen<br>tAssets  | text                        | label         | Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets  | Disclosure: IFRS 13.93 e (ii) |
|           |  |                             | documentation | The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for assets measured at fair value are recognised. [Refer: At fair value [member]; Other comprehensive income]  |                               |
| ifrs-full | DescriptionOfLineItemsInO<br>therComprehensiveIncome<br>WhereGainsLossesAreRecog<br>nisedFairValueMeasuremen<br>tEntitysOwnEquityInstru                                  | text                        | label         | Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments   | Disclosure: IFRS 13.93 e (ii) |
|           | ments  |                             | documentation | The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for the entity's own equity instruments measured at fair value are recognised. [Refer: At fair value [member]; Entity's own equity instruments [member]; Other comprehensive income]   |                               |

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| Element name/role URI  | Element type and attributes   | Label type   | Label content   | References   |
|--|---|--|---|--|
| DescriptionOfLineItemsInO<br>therComprehensiveIncome<br>WhereGainsLossesAreRecog<br>nisedFairValueMeasurementLi<br>abilities | text  | label  | Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities  | Disclosure: IFRS 13.93 e (ii)  |
|  |   | documentation  | The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for liabilities measured at fair value are recognised. [Refer: At fair value [member]; Other comprehensive income]  |  |
| fitOrLossInWhichGainLos<br>sOnCessationOfConsolidatio  | text  | label  | Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised  | Disclosure: IFRS 12.9B c   |
|  |   | documentation  | The description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status is recognised. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]  |  |
| fitOrLossWhereGainsLosse<br>sAreRecognisedFairValueMea   | text  | label  | Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets   | Disclosure: IFRS 13.93 e (i)   |
|  |   | documentation  | The description of the line item(s) in profit or loss in which the gains (losses) during the period for assets measured at fair value are recognised. [Refer: At fair value [member]]   |  |
| fitOrLossWhereGainsLosse<br>sAreRecognisedFairValueMea<br>surementEntitysOwnEquityIn   | text  | label  | Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments  | Disclosure: IFRS 13.93 e (i)   |
|  |   | documentation  | The description of the line item(s) in profit or loss in which the gains (losses) during the period for the entity's own equity instruments measured at fair value are recognised. [Refer: Entity's own equity instruments [member]]  |  |
|  | DescriptionOfLineItemsInO therComprehensiveIncome WhereGainsLossesAreRecog nisedFairValueMeasurementLi abilities  DescriptionOfLineItemsInPro fitOrLossInWhichGainLos sOnCessationOfConsolidatio nOfSubsidiariesIsRecognised  DescriptionOfLineItemsInPro fitOrLossWhereGainsLosse sAreRecognisedFairValueMea surementAssets  DescriptionOfLineItemsInPro fitOrLossWhereGainsLosse sAreRecognisedFairValueMea | DescriptionOfLineItemsInPro therComprehensiveIncome WhereGainsLossesAreRecog nisedFairValueMeasurementLi abilities  DescriptionOfLineItemsInPro fitOrLossInWhichGainLos sOnCessationOfConsolidatio nOfSubsidiariesIsRecognised  DescriptionOfLineItemsInPro fitOrLossWhereGainsLosse sAreRecognisedFairValueMea surementAssets  DescriptionOfLineItemsInPro fitOrLossWhereGainsLosse sAreRecognisedFairValueMea surementEntitysOwnEquityIn | DescriptionOfLineItemsInPro fitOrLossWhereGainsLosses sAreRecognisedFairValueMeasurementLinumentAssets  DescriptionOfLineItemsInPro fitOrLossWhereGainsLosses sAreRecognisedFairValueMeasurementLinumentS  DescriptionOfLineItemsInPro fitOrLossWhereGainsLosses sAreRecognisedFairValueMeasurementAssets  DescriptionOfLineItemsInPro fitOrLossWhereGainsLosse sAreRecognisedFairValueMeasurementAssets  DescriptionOfLineItemsInPro fitOrLossWhereGainsLosses sAreRecognisedFairValueMeasurementEntitysOwnEquityInstruments | DescriptionOfLineItemsInPro fitOrLossInProfitOrLossWhereGainsLoses sAreRecognisedFairValueMeas surement. |

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| Prefix                     | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|----------------------------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full                  | DescriptionOfLineItemsInPro fitOrLossWhereGainsLosse  | text                        | label         | Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities   | Disclosure: IFRS 13.93 e (i) |
|                            | sAreRecognisedFairValueMea<br>surementLiabilities   |                             | documentation | The description of the line item(s) in profit or loss in which the gains (losses) during the period for liabilities measured at fair value are recognised. [Refer: At fair value [member]]   |                              |
| ifrs-full                  | DescriptionOfLineItemsInPro<br>fitOrLossWhereGainsLosse<br>sAttributableToChangeInUn  | text                        | label         | Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement  |                              |
|                            | realisedGainsOrLossesForAs<br>setsHeldAtEndOfPeriodAreR<br>ecognisedFairValueMeasure<br>ment  |                             | documentation | The description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for assets measured at fair value that are attributable to the change in unrealised gains (losses) relating to those assets held at the end of the reporting period. [Refer: At fair value [member]]  |                              |
| fi<br>sz<br>re<br>ty<br>d. | DescriptionOfLineItemsInPro<br>fitOrLossWhereGainsLosse<br>sAttributableToChangeInUn<br>realisedGainsOrLossesForEnti<br>tysOwnEquityInstrumentsHel<br>dAtEndOfPeriodAreRecogni<br>sedFairValueMeasurement | i                           | label         | Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period are recognised, fair value measurement   | Disclosure: IFRS 13.93 f     |
|                            |   |                             | documentation | The description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for the entity's own equity instruments measured at fair value that are attributable to the change in unrealised gains or losses relating to those instruments held at the end of the reporting period. [Refer: At fair value [member]; Entity's own equity instruments [member]] |                              |

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| Prefix   | Element name/role URI   | Element type and attributes | Label type    | Label content   | References               |
|--|---|-----------------------------|---------------|---|--------------------------|
| fitOrLossWhereGain:<br>sAttributableToChan<br>realisedGainsOrLosse<br>bilitiesHeldAtEndOfF | DescriptionOfLineItemsInPro<br>fitOrLossWhereGainsLosse<br>sAttributableToChangeInUn<br>realisedGainsOrLossesForLia | n<br>ia                     | label         | Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement  | Disclosure: IFRS 13.93 f |
|  | eRecognisedFairValueMea   |                             | documentation | The description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for liabilities measured at fair value that are attributable to the change in unrealised gains (losses) relating to those liabilities held at the end of the reporting period. [Refer: At fair value [member]] |                          |
| tementC<br>meInWh<br>sesRecog  | DescriptionOfLineItemsInSta<br>tementOfComprehensiveInco<br>meInWhichImpairmentLos                                  | О                           | label         | Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included   | Disclosure: IAS 36.126 a |
|  | sesRecognisedInProfitOrLos<br>sAreIncluded  |                             | documentation | The description of line item(s) of the statement of comprehensive income in which impairment losses recognised in profit or loss are included. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss]  |                          |
| ifrs-full  | DescriptionOfLineItemsInSta<br>tementOfComprehensiveInco<br>meInWhichImpairmentLos                                  | text                        | label         | Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed   | Disclosure: IAS 36.126 b |
|  | sesRecognisedÎnProfitOrLos<br>sAreReversed  |                             | documentation | The description of line item(s) of the statement of comprehensive income in which impairment losses recognised in profit or loss are reversed. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss]  |                          |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                    |
|-----------|--|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | DescriptionOfLineItemsInSta<br>tementOfComprehensiveInco<br>meThatIncludesProceedsAnd<br>CostIncludedInProfitOrLossI<br>nAccordanceWithParagra<br>ph20AOfIAS16 | text                        | label         | Description of line item(s) in statement of comprehensive income that include(s) proceeds and cost included in profit or loss in accordance with paragraph 20A of IAS 16   |                               |
|           |  |                             | documentation | Description of line item(s) in the statement of comprehensive income that include(s) proceeds and cost included in profit or loss in accordance with paragraph 20A of IAS 16. [Refer: Proceeds included in profit or loss in accordance with paragraph 20A of IAS 16 that relate to items produced that are not output of entity's ordinary activities; Cost included in profit or loss in accordance with paragraph 20A of IAS 16 that relates to items produced that are not output of entity's ordinary activities] |                               |
| ifrs-full | DescriptionOfLineItemsInSta<br>tementOfFinancialPositionIn<br>WhichAssetsAndLiabilitiesRe<br>cognisedInRelationToStruc<br>turedEntitiesAreRecognised           |                             | label         | Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised  |                               |
|           |  |                             | documentation | The description of the line items in the statement of financial position in which assets and liabilities in relation to structured entities are recognised.  |                               |
| ifrs-full | DescriptionOfLineItemsInSta<br>tementOfFinancialPosition<br>WhichIncludeLeaseLiabilities   | text                        | label         | Description of line items in statement of financial position which include lease liabilities   | Disclosure: IFRS 16.47 b      |
|           |  |                             | documentation | The description of the line items in the statement of financial position that include the lease liabilities. [Refer: Lease liabilities]  |                               |
| ifrs-full | DescriptionOfLineItemsInSta<br>tementOfFinancialPosition<br>WhichIncludeRightofuseAs<br>sets   | text                        | label         | Description of line items in statement of financial position which include right-of-use assets   | Disclosure: IFRS 16.47 a (ii) |
|           |  |                             | documentation | The description of the line items in the statement of financial position that include the right-of-use assets. [Refer: Right-of-use assets]  |                               |

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

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References              |
|-----------|--|-----------------------------|---------------|--|-------------------------|
| ifrs-full | DescriptionOfMeasurement<br>DifferencesForFinancialAssets<br>SubjectToOffsettingEnforcea<br>bleMasterNettingArrange<br>mentsOrSimilarAgreements      | text                        | label         | Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   | Disclosure: IFRS 7.B42  |
|           |  |                             | documentation | The description of any measurement differences for financial assets that are offset or that are subject to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]   |                         |
| ifrs-full | DescriptionOfMeasurement<br>DifferencesForFinancialLiabili<br>tiesSubjectToOffsettingEnfor<br>ceableMasterNettingArrange<br>mentsOrSimilarAgreements | text                        | label         | Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  | Disclosure: IFRS 7.B42  |
|           |  |                             | documentation | The description of any measurement differences for financial liabilities that are offset or that are subject to an enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]   |                         |
| ifrs-full | DescriptionOfMethodOfSet<br>tlementForSharebasedPay<br>mentArrangement   | text                        | label         | Description of method of settlement for share-based payment arrangement  | Disclosure: IFRS 2.45 a |
|           |  |                             | documentation | The description of the method of settlement (for example, whether in cash or equity) for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]] |                         |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DescriptionOfMethodologyU sedToDetermineWhetherPre sentingEffectsOfChangesInLia bilitysCreditRiskInOtherCom prehensiveIncomeWouldCrea teOrEnlargeAccountingMis matchInProfitOrLoss |                             | label         | Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss  |   |
|           |  |                             | documentation | The description of the methodology or methodologies used to determine whether presenting the effects of changes in a financial liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss. If an entity is required to present the effects of changes in a liability's credit risk in profit or loss, the disclosure must include a detailed description of the economic relationship described between the characteristics of the liability and the characteristics of the other financial instruments measured at fair value through profit or loss whose value was changed as a result of changes in the liability's credit risk. [Refer: Credit risk [member]; Financial instruments, class [member]; Other comprehensive income] |   |
| ifrs-full | DescriptionOfMethodsAn<br>dAssumptionsUsedInPrepar<br>ingSensitivityAnalysisForAc<br>tuarialAssumptions  | text                        | label         | Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions   | Disclosure: IAS 19.145 b                          |
|           |  |                             | documentation | The description of the methods and assumptions used when preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]  |   |
| ifrs-full | DescriptionOfMethodsAn<br>dAssumptionsUsedInPrepar<br>ingSensitivityAnalysisTo<br>ChangesInRiskExposuresTha<br>tAriseFromContractsWithin<br>ScopeOfIFRS17                          | Tha<br>hin                  | label         | Description of methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 b |
|           |  |                             | documentation | The description of the methods and assumptions used in preparing the sensitivity analysis to changes in risk variables that arise from contracts within the scope of IFRS 17.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | DescriptionOfMethodsUsed<br>ToDevelopAndSubstantiateU<br>nobservableInputsUsedInFair<br>ValueMeasurementAssets                          | text                        | label         | Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets   | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 e |
|           |   |                             | documentation | The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of assets.  |   |
| ifrs-full | DescriptionOfMethodsUsed<br>ToDevelopAndSubstantiateU<br>nobservableInputsUsedInFair<br>ValueMeasurementEntitysOw<br>nEquityInstruments | text                        | label         | Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 e |
|           |   |                             | documentation | The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]] |   |
| ifrs-full | DescriptionOfMethodsUsed<br>ToDevelopAndSubstantiateU<br>nobservableInputsUsedInFair<br>ValueMeasurementLiabilities                     | text                        | label         | Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 e |
|           |   |                             | documentation | The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of liabilities.   |   |
| ifrs-full | DescriptionOfMethodsUsed<br>ToMeasureContractsWithin<br>ScopeOfIFRS17AndProcesses<br>ForEstimatingInputsToThose<br>Methods              | text                        | label         | Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods  | Disclosure: Effective<br>2023-01-01 IFRS 17.117 a |
|           |   |                             | documentation | The description of the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | DescriptionOfMethodsUsed<br>ToMeasureFairValueOfNonca<br>shAssetsDeclaredForDistribu<br>tionToOwnersBeforeFinancial<br>StatementsAuthorisedForIs | text                        | label         | Description of methods used to measure fair value of non-<br>cash assets declared for distribution to owners before<br>financial statements authorised for issue   | Disclosure: IFRIC 17.17 c                         |
|           | sue  |                             | documentation | The description of methods used to measure the fair value of non-cash assets declared to be distributed as a dividend, when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue. [Refer: Non-cash assets declared for distribution to owners before financial statements authorised for issue]  |   |
| ifrs-full | full DescriptionOfMethodsUsed ToMeasureRisksThatArise FromContractsWithinSco peOfIFRS17  | text                        | label         | Description of methods used to measure risks that arise from contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.124 b |
|           |  |                             | documentation | The description of the methods used to measure the risks that arise from contracts within the scope of IFRS 17.  |   |
| ifrs-full | DescriptionOfMethodsUsed<br>ToRecogniseRevenueFrom<br>ContractsWithCustomers   | text                        | label         | Description of methods used to recognise revenue from contracts with customers   | Disclosure: IFRS 15.124 a                         |
|           |  |                             | documentation | The description of the methods used to recognise revenue from contracts with customers. [Refer: Revenue from contracts with customers]   |   |
| ifrs-full | DescriptionOfMethodToRe<br>cogniseInsuranceAcquisition<br>CashFlowsWhenUsingPremiu   | text                        | label         | Description of method to recognise insurance acquisition cash flows when using premium allocation approach   | Disclosure: Effective<br>2023-01-01 IFRS 17.97 c  |
|           | mAllocationApproach  |                             | documentation | The description of the method chosen by an entity that uses the premium allocation approach to recognise insurance acquisition cash flows applying paragraph 59(a) of IFRS 17. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts. [Refer: Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)] |   |

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| Prefix    | Element name/role URI  | Element type and attributes  | Label type    | Label content   | References                     |
|-----------|--|--|---------------|---|--------------------------------|
| ifrs-full | DescriptionOfMethodUse<br>dAndAssumptionsMadeToIn<br>corporateEffectsOfExpecte<br>dEarlyExerciseShareOptions<br>Granted  | text   | label         | Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted  | Disclosure: IFRS 2.47 a (i)    |
|           | Granted  |  | documentation | The description of the method used and the assumptions made to incorporate the effects of exercising granted share options early.   |                                |
| ifrs-full | DescriptionOfMethodUsedTo<br>DetermineAmortisationOfAs<br>setsRecognisedFromCost<br>sToObtainOrFulfilContracts   | text   | label         | Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers   | Disclosure: IFRS 15.127 b      |
|           | WithCustomers  |  | documentation | The description of the method used to determine the amortisation of the assets recognised from the costs to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]   |                                |
| ifrs-full | DescriptionOfNatureAmoun<br>tAndCorrectionOfAccountin<br>gErrorsInPriorPeriodsEsti   | text block   | label         | Description of nature of accounting errors in prior periods [text block]  | Disclosure: IAS 8.49 a         |
|           | mate   |  | documentation | The description of the nature of accounting errors in prior periods.  |                                |
| ifrs-full | DescriptionOfNatureAndA<br>mountOfAnyMeasurement<br>PeriodAdjustmentsRecogni<br>sedForParticularAssetsLiabili<br>tiesNoncontrollingInterest<br>sOrItemsOfConsideration | antOfAnyMeasurement<br>odAdjustmentsRecogni<br>orParticularAssetsLiabili | label         | Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration  | Disclosure: IFRS 3.B67 a (iii) |
|           |  |  | documentation | The description of the nature of the measurement period adjustments recognised for particular assets, liabilities, noncontrolling interests or items of consideration for which initial accounting for a business combination is incomplete. [Refer: Non-controlling interests; Measurement period adjustments recognised for particular assets, liabilities, noncontrolling interests or items of consideration; Business combinations [member]] |                                |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References              |
|-----------|--|-----------------------------|---------------|--|-------------------------|
| ifrs-full | DescriptionOfNatureAndA<br>mountOfChangeInAccountin<br>gEstimate                         | text block                  | label         | Description of nature of change in accounting estimate [text block]  | Disclosure: IAS 8.39    |
|           |  |                             | documentation | The description of the nature of changes in accounting estimates that have effects in the current period or are expected to have effects in future periods.  |                         |
| ifrs-full | DescriptionOfNatureAndA<br>mountOfChangeInEstimate<br>DuringFinalInterimPeriod           | text                        | label         | Description of nature and amount of change in estimate during final interim period   | Disclosure: IAS 34.26   |
|           |  |                             | documentation | The description of the nature and amount of change in an estimate of an amount reported in an interim period that is changed significantly during the final interim period of the financial year.  |                         |
| ifrs-full | DescriptionOfNatureAndCar<br>ryingAmountOfAssetsOb<br>tained                             | text                        | label         | Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements  | Disclosure: IFRS 7.38 a |
|           |  |                             | documentation | The description of the nature of financial or non-financial assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees). [Refer: Guarantees [member]; Assets obtained by taking possession of collateral or calling on other credit enhancements; Financial assets] |                         |
| ifrs-full | DescriptionOfNatureAndEf<br>fectOfAnyAsymmetricalAllo<br>cationsToReportableSeg<br>ments | text                        | label         | Description of nature and effect of any asymmetrical allocations to reportable segments  | Disclosure: IFRS 8.27 f |
|           |  |                             | documentation | The description of the nature and effect of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment. [Refer: Reportable segments [member]]  |                         |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | DescriptionOfNatureAndEx<br>tentOfGovernmentGrantsFor<br>AgriculturalActivityRecogni<br>sedInFinancialStatements | text                        | label         | Description of nature and extent of government grants for agricultural activity recognised in financial statements   | Disclosure: IAS 41.57 a                                |
|           |  |                             | documentation | The description of the nature and extent of government grants for agricultural activity recognised in the financial statements. [Refer: Government [member]; Government grants]  |  |
| ifrs-full | DescriptionOfNatureAndEx<br>tentOfGovernmentGrantsRe<br>cognisedInFinancialState<br>ments                        | text                        | label         | Description of nature and extent of government grants recognised in financial statements   | Disclosure: IAS 20.39 b                                |
|           |  |                             | documentation | The description of the nature and extent of government grants recognised in the financial statements. [Refer: Government grants]   |  |
| ifrs-full | DescriptionOfNatureAndEx<br>tentOfRateregulatedActivity  | text                        | label         | Description of nature and extent of rate-regulated activity  | Disclosure: IFRS 14.30 a                               |
|           |  |                             | documentation | The description of the nature and extent of the rate-regulated activity. [Refer: Rate-regulated activities [member]]   |  |
| ifrs-full | DescriptionOfNatureAndEx<br>tentOfSignificantRestriction<br>sOnTransferOfFundsToParent                           | text                        | label         | Description of nature and extent of significant restrictions on transfer of funds to entity  | Disclosure: IFRS 12.19D a,<br>Disclosure: IFRS 12.22 a |
|           |  |                             | documentation | The description of the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements or regulatory requirements) on the ability of other entities to transfer funds to the reporting entity in the form of cash dividends or to repay loans or advances. |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | DescriptionOfNatureAndEx<br>tentToWhichProtectiveRight<br>sOfNoncontrollingInterests<br>CanSignificantlyRestrictEnti | text                        | label         | Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets and settle liabilities of group   | Disclosure: IFRS 12.13 b |
|           | tysAbilityToAccessOrUseAs<br>setsAndSettleLiabilitie<br>sOfGroup   | documentation               | documentation | The description of the nature and extent to which protective rights of non-controlling interests can significantly restrict the entity's ability to access or use the assets and settle the liabilities of the group (such as when a parent is obliged to settle the liabilities of a subsidiary before settling its own liabilities, or when approval of non-controlling interests is required either to access the assets or to settle the liabilities of a subsidiary). Protective rights are rights designed to protect the interest of the party holding those rights without giving that party power over the entity to which those rights relate. [Refer: Non-controlling interests; Subsidiaries [member]] |                          |
| frs-full  | DescriptionOfNatureAndFi<br>nancialEffectOfBusinessCom<br>binationsAfterReportingPer<br>iodBeforeStatementsAuthori   | om<br>Per                   | label         | Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  | Disclosure: IFRS 3.59 b  |
|           | sedForIssue  |                             | documentation | The description of the nature and financial effect of business combinations after the end of the reporting period but before the financial statements are authorised for issue. [Refer: Business combinations [member]]  |                          |
| frs-full  | DescriptionOfNatureAndFi<br>nancialEffectOfBusinessCom<br>binationsDuringPeriod                                      | text                        | label         | Description of nature and financial effect of business combinations during period  | Disclosure: IFRS 3.59 a  |
|           |  |                             | documentation | The description of the nature and financial effect of business combinations during the current reporting period. [Refer: Business combinations [member]]   |                          |
| frs-full  | DescriptionOfNatureAndPur<br>poseOfReservesWithinEquity  | text                        | label         | Description of nature and purpose of reserves within equity  | Disclosure: IAS 1.79 b   |
|           |  |                             | documentation | The description of the nature and purpose of reserves within equity. [Refer: Other reserves]   |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | DescriptionOfNatureOfActivi tiesOfBiologicalAssets   | text                        | label         | Description of nature of activities of biological assets   | Disclosure: IAS 41.46 a      |
|           |  |                             | documentation | The description of the nature of activities involving biological assets. [Refer: Biological assets]  |                              |
| frs-full  | DescriptionOfNatureOfAs<br>setsWithSignificantRiskOfMa<br>terialAdjustmentsWithinNext  | text                        | label         | Description of nature of assets with significant risk of material adjustments within next financial year   | Disclosure: IAS 1.125 a      |
|           | FinancialYear  |                             | documentation | The description of the nature of assets that are subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those assets within the next financial year.  |                              |
| ifrs-full | DescriptionOfNatureOfBene fitsProvidedByPlan   | e text                      | label         | Description of nature of benefits provided by plan   | Disclosure: IAS 19.139 a (i) |
|           |  |                             | documentation | The description of the nature of the benefits provided by a defined benefit plan (for example, final salary defined benefit plan or contribution-based plan with guarantee). [Refer: Defined benefit plans [member]]   |                              |
| ifrs-full | DescriptionOfNatureOf<br>ChangeInAccountingPolicy  | text                        | label         | Description of nature of change in accounting policy   | Disclosure: IAS 8.28 c       |
|           |  |                             | documentation | The description of the nature of a change in accounting policy related to an initial application of an IFRS. [Refer: IFRSs [member]]   |                              |
| ifrs-full | DescriptionOfNatureOf<br>ChangesFromPriorPeriodsIn<br>MeasurementMethodsUsedTo<br>DetermineReportedSegment<br>ProfitOrLossAndEffectOfTho |                             | label         | Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss  | Disclosure: IFRS 8.27 e      |
|           | seChangesOnMeasureOfSeg<br>mentProfitOrLoss  |                             | documentation | The description of the nature of the changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit (loss). [Refer: Reportable segments [member]] | ;                            |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | DescriptionOfNatureOfClas<br>sOfAssetsMeasuredAtFairVa                             | text                        | label         | Description of nature of class of assets measured at fair value  | Example: IFRS 13.92, Example: IFRS 13.IE64 a  |
|           | lue  |                             | documentation | The description of the nature of the class of assets being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]]  |   |
| ifrs-full | DescriptionOfNatureOfClas<br>sOfEntitysOwnEquityInstru<br>mentsMeasuredAtFairValue | text                        | label         | Description of nature of class of entity's own equity instruments measured at fair value   | Example: IFRS 13.92, Example: IFRS 13.IE64 a  |
|           |  |                             | documentation | The description of the nature of the class of the entity's own equity instruments being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]; Entity's own equity instruments [member]] |   |
| ifrs-full | DescriptionOfNatureOfClas<br>sOfLiabilitiesMeasuredAtFair<br>Value                 | text                        | label         | Description of nature of class of liabilities measured at fair value   | Example: IFRS 13.92, Example: IFRS 13.IE64 a  |
|           |  |                             | documentation | The description of the nature of the class of liabilities being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]]   |   |
| ifrs-full | DescriptionOfNatureOfCon tingentAssets   | text                        | label         | Description of nature of contingent assets   | Disclosure: IAS 37.89   |
|           |  |                             | documentation | The description of the nature of possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the entity's control.   |   |
| ifrs-full | DescriptionOfNatureOfCoun terparty   | text                        | label         | Description of nature of counterparty  | Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG23 b |
|           |  |                             | documentation | The description of the nature of the party to a transaction other than the entity.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References              |
|-----------|---|-----------------------------|---------------|---|-------------------------|
| ifrs-full | DescriptionOfNatureOfDiffer<br>encesBetweenMeasurement<br>sOfReportableSegmentsAsset<br>sAndEntitysAssets   | text                        | label         | Description of nature of differences between measurements of reportable segments' assets and entity's assets  | Disclosure: IFRS 8.27 c |
|           |   | doc                         | documentation | The description of the nature of the differences between measurements of the reportable segments' assets and the entity's assets. Those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information. [Refer: Reportable segments [member]]   |                         |
| ifrs-full | DescriptionOfNatureOfDiffer<br>encesBetweenMeasurement<br>sOfReportableSegmentsLiabi<br>litiesAndEntitysLiabilities   | text                        | label         | Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities  | Disclosure: IFRS 8.27 d |
|           |   |                             | documentation | The description of the nature of the differences between measurements of the reportable segments' liabilities and the entity's liabilities. Those differences could include accounting policies and policies for the allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information. [Refer: Reportable segments [member]]  |                         |
| ifrs-full | DescriptionOfNatureOfDiffer encesBetweenMeasurement sOfReportableSegmentsProfit sOrLossesAndEntitysProfitOr LossBeforeIncomeTaxExpen seOrIncomeAndDiscontinue dOperations |                             | label         | Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations   | Disclosure: IFRS 8.27 b |
|           |   |                             | documentation | The description of the nature of the differences between measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations. Those differences could include accounting policies and policies for the allocation of centrally incurred costs that are necessary for an understanding of the reported segment information. [Refer: Discontinued operations [member]; Reportable segments [member]] |                         |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | DescriptionOfNatureOfEntity<br>sOperationsAndPrincipalAc<br>tivities | text                        | label         | Description of nature of entity's operations and principal activities   | Disclosure: IAS 1.138 b  |
|           |  |                             | documentation | The description of the nature of the entity's operations and principal activities.  |  |
| ifrs-full | DescriptionOfNatureOfEnti<br>tysRelationshipWithAssoci<br>ate        | text                        | label         | Description of nature of entity's relationship with associate   | Disclosure: IFRS 12.21 a (ii)  |
|           | atc  |                             | documentation | The description of the nature of the entity's relationship with an associate (for example, describing the nature of the activities of the associate and whether they are strategic to the entity's activities). [Refer: Associates [member]]                  |  |
| ifrs-full | DescriptionOfNatureOfEnti<br>tysRelationshipWithJointO<br>peration   | text                        | label         | Description of nature of entity's relationship with joint operation   | Disclosure: IFRS 12.21 a (ii)  |
|           |  |                             | documentation | The description of the nature of the entity's relationship with a joint operation (for example, describing the nature of the activities of the joint operation and whether they are strategic to the entity's activities). [Refer: Joint operations [member]] |  |
| ifrs-full | DescriptionOfNatureOfEnti<br>tysRelationshipWithJointVen<br>ture     | text                        | label         | Description of nature of entity's relationship with joint venture   | Disclosure: IFRS 12.21 a (ii)  |
|           |  |                             | documentation | The description of the nature of the entity's relationship with a joint venture (for example, describing the nature of the activities of the joint venture and whether they are strategic to the entity's activities). [Refer: Joint ventures [member]]       |  |
| ifrs-full | DescriptionOfNatureOfFinan cialStatements                            | text                        | label         | Description of nature of financial statements   | Disclosure: IAS 1.51 b,<br>Disclosure: IAS 27.16 a,<br>Disclosure: IAS 27.17 a |
|           |  |                             | documentation | The description of the nature of financial statements (for example, whether the financial statements are of an individual entity or a group of entities).   | Disclosure. IAS 27.17 d  |

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|        | References   | 7.3.2022                               |
|--------|--|--|
|        | Disclosure: IFRS 15.119 c                          | 22                                     |
|        |  |  |
| e      |  | EZ                                     |
|        | Example: IAS 8.31 b                                |  |
|        |  |  |
| n      |  |  |
|        | Disclosure: IAS 36.130 c (i)                       | Officia                                |
| n<br>e |  | l Journ                                |
|        |  | nal of                                 |
|        | Disclosure: IFRIC 5.11                             | the Eu                                 |
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|        |  | Official Journal of the European Union |
| e<br>f | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39C a | n                                      |
|        |  |  |
| n<br>n |  |  |
| •      |  |  |
|        | Disclosure: IAS 1.125 a                            |  |
| )      |  |  |
| n      |  | L 77/299                               |
|        |  | /299                                   |
|        |  |  |

| Prefix    | Element name/role URI   | Element type and attributes                               | Label type    | Label content   | References                   |
|-----------|---|---|---------------|---|------------------------------|
| ifrs-full | DescriptionOfNatureOfGood<br>sOrServicesThatEntityHasPro<br>misedToTransfer   | text  | label         | Description of nature of goods or services that entity has promised to transfer   | Disclosure: IFRS 15.119 c    |
|           |   |   | documentation | The description of the nature of the goods or services that the entity has promised to transfer to customers.   |                              |
| ifrs-full | DescriptionOfNatureOfIm pendingChangeInAccounting Policy  | text  | label         | Description of nature of impending change in accounting policy  | Example: IAS 8.31 b          |
|           |   |   | documentation | The description of the nature of the impending change or changes in accounting policy due to a new IFRS that has been issued but is not yet effective.  |                              |
| ifrs-full | DescriptionOfNatureOfIndivi<br>dualAsset  | escriptionOfNatureOfIndivi text                           | label         | Description of nature of individual asset   | Disclosure: IAS 36.130 c (i) |
|           |   |   | documentation | The description of the nature of an individual asset for which material impairment loss is recognised or reversed during the period. [Refer: Impairment loss]   |                              |
| ifrs-full | DescriptionOfNatureOfInter estInFunds   | iter text   | label         | Description of nature of interest in funds  | Disclosure: IFRIC 5.11       |
|           |   |   | documentation | The description of the nature of the entity's interest in decommissioning, restoration and environmental rehabilitation funds.  |                              |
| ifrs-full | DescriptionOfNatureOfLiabi<br>litiesConnectedWithInsuran<br>ceThatAreNotLiabilitiesAri<br>singFromContractsWithinSco<br>peOfIFRS4 | ctedWithInsuran<br>NotLiabilitiesAri<br>ontractsWithinSco | label         | Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4  | 2023-01-01 IFRS 4.39C a      |
|           |   |   | documentation | The description of the nature of the liabilities connected with insurance that are not liabilities arising from contracts within the scope of IFRS 4.   |                              |
| ifrs-full | DescriptionOfNatureOfLiabi<br>litiesWithSignificantRiskOf<br>MaterialAdjustmentsWithin  | esWithSignificantRiskOf tterialAdjustmentsWithin          | label         | Description of nature of liabilities with significant risk of material adjustments within next financial year   |                              |
|           | NextFinancialYear   |   | documentation | The description of the nature of liabilities that are subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabilities within the next financial year. |                              |

| Prefix    | Element name/role URI   | Element type and attributes                            | Label type    | Label content   | References                |
|-----------|---|--|---------------|---|---------------------------|
| frs-full  | DescriptionOfNatureOfMai<br>nAdjustmentsThatWouldMa<br>keHistoricalSummariesOr<br>ComparativeInformationPre       | text   | label         | Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs  | Disclosure: IFRS 1.22 b   |
|           | sentedInAccordanceWithPre<br>viousGAAPComplyWi<br>thIFRSs   |  | documentation | The description of the nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]] |                           |
| frs-full  | DescriptionOfNatureOfNeces<br>saryAdjustmentToProvide<br>ComparativeInformation                                   | text   | label         | Description of nature of necessary adjustments to provide comparative information   | Disclosure: IAS 1.42 b    |
|           |   |  | documentation | The description, when it is impracticable to reclassify comparative amounts, of the nature of the adjustments that would have been made if the amounts had been reclassified.   |                           |
| ifrs-full | DescriptionOfNatureOfNo<br>nadjustingEventAfterRepor<br>tingPeriod  | text   | label         | Description of nature of non-adjusting event after reporting period   | Disclosure: IAS 10.21 a   |
|           |   |  | documentation | The description of the nature of a non-adjusting event after the reporting period. [Refer: Non-adjusting events after reporting period [member]]  |                           |
| frs-full  | DescriptionOfNatureOfNon<br>cashAssetsHeldForDistribu<br>tionToOwnersDeclaredBefore<br>FinancialStatementsAuthori | cashAssetsHeldForDistribu<br>ionToOwnersDeclaredBefore | label         | Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue  | Disclosure: IFRIC 17.17 a |
|           | sedForIssue   |  | documentation | The description of the nature of non-cash assets to be distributed as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue.               |                           |
| frs-full  | DescriptionOfNatureOfObli<br>gationContingentLiabilities  | text   | label         | Description of nature of obligation, contingent liabilities   | Disclosure: IAS 37.86     |
|           |   |  | documentation | The description of the nature of the obligation for contingent liabilities. [Refer: Contingent liabilities [member]]  | -                         |

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|                        | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|------------------------|---|-----------------------------|---------------|---|--|
|                        | DescriptionOfNatureOfObli<br>gationContingentLiabilitiesIn<br>BusinessCombination                                     | text                        | label         | Description of nature of obligation, contingent liabilities in business combination   | Disclosure: IFRS 3.B64 j,<br>Disclosure: IFRS 3.B64 j (i),<br>Disclosure: IFRS 3.B67 c |
|                        |   |                             | documentation | The description of the nature of the obligation for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]   |  |
|                        | DescriptionOfNatureOfObli<br>gationOtherProvisions  | text                        | label         | Description of nature of obligation, other provisions   | Disclosure: IAS 37.85 a  |
|                        |   |                             | documentation | The description of the nature of the obligation for other provisions. [Refer: Other provisions]   |  |
|                        | DescriptionOfNatureOfRe classificationOrChangesInPre sentation  | text                        | label         | Description of nature of reclassifications or changes in presentation   | Disclosure: IAS 1.41 a   |
|                        |   |                             | documentation | The description of the nature of reclassifications or changes in presentation.  |  |
|                        | DescriptionOfNatureOfRegu<br>latoryRatesettingProcess   | text                        | label         | Description of nature of regulatory rate-setting process  | Disclosure: IFRS 14.30 a   |
|                        | ,   |                             | documentation | The description of the nature of the regulatory rate-setting process.   |  |
|                        | DescriptionOfNatureOfRela<br>tedPartyRelationship   | text                        | label         | Description of nature of related party relationship   | Disclosure: IAS 24.18  |
|                        | , ,   |                             | documentation | The description of the nature of the related party relationships. [Refer: Related parties [member]]   |  |
|                        | DescriptionOfNatureOfRela<br>tionshipBetweenTransferredFi<br>nancialAssetsThatAreNotDer<br>ecognisedInTheirEntiretyAn | text                        | label         | Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities   | Disclosure: IFRS 7.42D c   |
| dAssociatedLiabilities |   |                             | documentation | The description of the nature of the relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities, including restrictions arising from the transfer on the reporting entity's use of the transferred assets. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets] |  |

Prefix

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | DescriptionOfNatureOfRela<br>tionshipWithSubsidiaryWher<br>eParentHasDirectlyOrIndirec<br>tlyLessThanHalfOfVoting<br>Power | text                        | label         | Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights   | Example: IFRS 12.9 b                           |
|           | rower  |                             | documentation | The description of significant judgements and assumptions made when the entity determines that it controls another entity even though it holds less than half of voting rights.  |  |
| ifrs-full | DescriptionOfNatureOfRisks<br>BeingHedged  | text                        | label         | Description of nature of risks being hedged  | Disclosure: Expiry date 2023-01-01 IFRS 7.22 c |
|           |  |                             | documentation | The description of the nature of risks being hedged.   |  |
| ifrs-full | DescriptionOfNatureOfVolun<br>taryChangeInAccountingPo<br>licy   | text                        | label         | Description of nature of voluntary change in accounting policy   | Disclosure: IAS 8.29 a                         |
|           |  |                             | documentation | The description of the nature of a voluntary change in accounting policy.  |  |
| ifrs-full | DescriptionOfNoncurrentAs<br>setOrDisposalGroupHeldFor<br>SaleWhichWereSoldOrReclas  | text                        | label         | Description of non-current asset or disposal group held for sale which were sold or reclassified   | Disclosure: IFRS 5.41 a                        |
|           | sified   |                             | documentation | The description of non-current assets or disposal groups that have been either classified as held for sale or sold. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]] |  |
| ifrs-full | DescriptionOfNonfinancial<br>MeasuresOrEstimatesOfBiolo<br>gicalAssets   | text                        | label         | Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce  | Disclosure: IAS 41.46 b                        |
|           |  |                             | documentation | The description of non-financial measures, or estimates, of the physical quantities of biological assets, and the output of agricultural produce. [Refer: Biological assets]   |  |

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| Prefix                     | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|----------------------------|--|-----------------------------|---------------|--|---|
| ifrs-full                  | DescriptionOfObjectivesPoli<br>ciesAndProcessesForManagin<br>gRisk   | text                        | label         | Description of objectives, policies and processes for managing risk  | Disclosure: IFRS 7.33 b                           |
|                            |  |                             | documentation | The description of objectives, policies and processes for managing the risks that arise from financial instruments. [Refer: Financial instruments, class [member]]   |   |
| frs-full                   | DescriptionOfObjectivesPoli<br>ciesAndProcessesForManagin<br>gRisksArisingFromInsurance<br>ContractsAndMethodsUsed | text                        | label         | Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks   | Disclosure: Expiry date 2023-01-01 IFRS 4.39 a    |
|                            | ToManageThoseRisks   |                             | documentation | The description of the entity's objectives, policies and processes for managing the risks that arise from insurance contracts and the methods used to manage those risks. [Refer: Types of insurance contracts [member]] |   |
| ciesAndProc<br>gRisksThatA | DescriptionOfObjectivesPoli<br>ciesAndProcessesForManagin<br>gRisksThatAriseFromCon<br>tractsWithinScopeOfIFRS17   | text                        | label         | Description of objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.124 b |
|                            |  |                             | documentation | The description of the entity's objectives, policies and processes for managing the risks that arise from contracts within the scope of IFRS 17.   |   |
| frs-full                   | DescriptionOfObligationsFor<br>ReturnsRefundsAndOtherSi<br>milarObligations  | text                        | label         | Description of obligations for returns, refunds and other similar obligations  | Disclosure: IFRS 15.119 d                         |
|                            |  |                             | documentation | The description of obligations for returns, refunds and other similar obligations in contracts with customers.   |   |
| ifrs-full                  | DescriptionOfOptionLifeShar<br>eOptionsGranted   | X.XX duration               | label         | Option life, share options granted   | Disclosure: IFRS 2.47 a (i)                       |
|                            |  |                             | documentation | The option life of share options granted.  |   |
| ifrs-full                  | DescriptionOfOptionPricing<br>ModelShareOptionsGranted   | text                        | label         | Description of option pricing model, share options granted   | Disclosure: IFRS 2.47 a (i)                       |
|                            |  |                             | documentation | The description of the option pricing model used for share options granted. [Refer: Option pricing model [member]]   |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                       |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | DescriptionOfOtherAccoun<br>tingPoliciesRelevantToUnder<br>standingOfFinancialState | text block                  | label         | Description of other accounting policies relevant to understanding of financial statements [text block]  | Disclosure: IAS 1.117 b                          |
|           | ments   |                             | documentation | The description of accounting policies relevant to an understanding of financial statements, which the entity does not separately disclose.  |  |
| ifrs-full | DescriptionOfOtherEquityIn terest   | text                        | label         | Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital   | Disclosure: IAS 1.80                             |
|           |   |                             | documentation | The description of the rights, preferences and restrictions that are attached to a category of equity interest by an entity without share capital. [Refer: Share capital [member]; Other equity interest]  |  |
| ifrs-full | DescriptionOfOtherInforma<br>tionUsedToAssessCreditQual<br>ity                      | onUsedToAssessCreditQual    | label         | Description of other information used to assess credit quality   | Example: Expiry date 2023-01-01 IFRS 7.36 c,     |
|           |   |                             | documentation | The description of the information used to assess the credit quality of financial assets with credit risk that are neither past due nor impaired that the entity does not separately disclose. [Refer: Credit risk [member]]   | Example: Expiry date<br>2023-01-01 IFRS 7.IG23 d |
| ifrs-full | DescriptionOfOtherInput<br>sToOptionsPricingModelShar<br>eOptionsGranted            | text                        | label         | Description of other inputs to options pricing model, share options granted  | Disclosure: IFRS 2.47 a (i)                      |
|           |   |                             | documentation | The description of inputs to option pricing model for share options granted that the entity does not disclose separately. [Refer: Option pricing model [member]]   |  |
| ifrs-full | DescriptionOfOtherTransac<br>tionsThatAreCollectivelySigni<br>ficant                | text                        | label         | Description of other transactions that are collectively significant  | Disclosure: IAS 24.26 b (ii)                     |
|           |   |                             | documentation | The description of transactions with government that has control, joint control or significant influence over the reporting entity and the entities under control, joint control or significant influence of that government that are collectively, but not individually, significant. |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                     |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DescriptionOfPerformanceO<br>bligationsToArrangeForAno<br>therPartyToTransferGoodsOr                            | text                        | label         | Description of performance obligations to arrange for another party to transfer goods or services   | Disclosure: IFRS 15.119 c                      |
|           | Services  |                             | documentation | The description of the performance obligations to arrange for another party to transfer goods or services to customers. [Refer: Performance obligations [member]]   |  |
| ifrs-full | DescriptionOfPeriodsWhen<br>CashFlowsAffectProfitOrLoss   | text                        | label         | Description of periods when cash flows affect profit or loss  | Disclosure: Expiry date 2023-01-01 IFRS 7.23 a |
|           |   |                             | documentation | The description of periods when cash flows are expected to affect profit or loss for cash flow hedges. [Refer: Cash flow hedges [member]]   |  |
| ifrs-full | DescriptionOfPeriodsWhen<br>CashFlowsExpectedToOccur  | text                        | label         | Description of periods when cash flows expected to occur  | Disclosure: Expiry date 2023-01-01 IFRS 7.23 a |
|           |   |                             | documentation | The description of periods when cash flows are expected to occur for cash flow hedges. [Refer: Cash flow hedges [member]]   |  |
| ifrs-full | DescriptionOfPlanAmend<br>mentsCurtailmentsAndSettle<br>ments   | ntsCurtailmentsAndSettle    | label         | Description of plan amendments, curtailments and settlements  | Disclosure: IAS 19.139 c                       |
|           |   |                             | documentation | The description of defined benefit plan amendments, curtailments and settlements. [Refer: Defined benefit plans [member]]   |  |
| ifrs-full | DescriptionOfPoliciesForDis<br>posingOfAssetsNotReadily<br>ConvertibleIntoCashOrForU<br>singThemInItsOperations | text block                  | label         | Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]   | Disclosure: IFRS 7.38 b                        |
|           |   |                             | documentation | The description of the policies for disposal, or for use in operations, of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees) when the assets are not readily convertible into cash. [Refer: Guarantees [member]] |  |

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| Prefix    | Element name/role URI  | Element type and attributes                      | Label type    | Label content  | References  |
|-----------|--|--|---------------|--|---|
| ifrs-full | DescriptionOfPolicyForDeter<br>miningContributionOfDefi<br>nedBenefitPlansThatShareR<br>isksBetweenVariousEntities | text block                                       | label         | Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]  | Disclosure: IAS 19.149 b  |
|           |  |  | documentation | The description of the policy for determining the contribution to be paid by the entity for defined benefit plans that share risks between entities under common control. [Refer: Defined benefit plans [member]]  |   |
| ifrs-full | DescriptionOfPolicyForDeter<br>miningWhenTransfersBet<br>weenLevelsAreDeemedToHa                                   | text   | label         | Description of policy for determining when transfers between levels are deemed to have occurred, assets  | Disclosure: IFRS 13.93 c,<br>Disclosure: IFRS 13.93 e (iv),<br>Disclosure: IFRS 13.95 |
|           | veOccurredAssets   |  | documentation | The description of the policy for determining when transfers of assets between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels.  |   |
| ifrs-full | DescriptionOfPolicyForDeter<br>miningWhenTransfersBet<br>weenLevelsAreDeemedToHa<br>veOccurredEntitysOwnEqui       | uiningWhenTransfersBet<br>eenLevelsAreDeemedToHa | label         | Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments   | Disclosure: IFRS 13.93 c,<br>Disclosure: IFRS 13.93 e (iv),<br>Disclosure: IFRS 13.95 |
|           | tyInstruments  |  | documentation | The description of the policy for determining when transfers of the entity's own equity instruments between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels. [Refer: Entity's own equity instruments [member]] |   |
| ifrs-full | DescriptionOfPolicyForDeter<br>miningWhenTransfersBet<br>weenLevelsAreDeemedToHa                                   | enTransfersBet                                   | label         | Description of policy for determining when transfers between levels are deemed to have occurred, liabilities   | Disclosure: IFRS 13.93 c,<br>Disclosure: IFRS 13.93 e (iv),<br>Disclosure: IFRS 13.95 |
|           | veOccurredLiabilities  |  | documentation | The description of the policy for determining when transfers of liabilities between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| frs-full  | DescriptionOfPracticalExpe<br>dientsUsedWhenApplyin<br>gIFRS15Retrospectively        | text                        | label         | Description of practical expedients used when applying IFRS 15 retrospectively  | Disclosure: IFRS 15.C6 a                          |
|           |  |                             | documentation | The description of the practical expedients that have been used when applying IFRS 15 retrospectively.  |   |
| frs-full  | DescriptionOfPresentation<br>Currency  | text                        | label         | Description of presentation currency  | Disclosure: IAS 1.51 d,<br>Disclosure: IAS 21.53  |
|           |  |                             | documentation | The description of the currency in which the financial statements are presented.  |   |
| ifrs-full | DescriptionOfPrimaryRea sonsForBusinessCombination                                   | text                        | label         | Description of primary reasons for business combination   | Disclosure: IFRS 3.B64 d                          |
|           |  |                             | documentation | The description of the primary reasons for a business combination. [Refer: Business combinations [member]]  |   |
| ifrs-full | DescriptionOfProcessForAna<br>lysingChangesInFairValueMea<br>surementsAssets         | text                        | label         | Description of process for analysing changes in fair value measurements, assets   | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 c |
|           |  |                             | documentation | The description of the process for analysing changes in the fair value measurements of assets from period to period.  |   |
| frs-full  | DescriptionOfProcessForAna<br>lysingChangesInFairValueMea<br>surementsEntitysOwnEqui | text                        | label         | Description of process for analysing changes in fair value measurements, entity's own equity instruments  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 c |
|           | tyInstruments  |                             | documentation | The description of the process for analysing changes in the fair value measurements of the entity's own equity instruments from period to period. [Refer: Entity's own equity instruments [member]] |   |
| frs-full  | DescriptionOfProcessForAna<br>lysingChangesInFairValueMea<br>surementsLiabilities    | text                        | label         | Description of process for analysing changes in fair value measurements, liabilities  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 c |
|           |  |                             | documentation | The description of the process for analysing changes in the fair value measurements of liabilities from period to period.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes                         | Label type    | Label content   | References   |
|-----------|--|---|---------------|---|--|
| ifrs-full | DescriptionOfRatingAgencie<br>sUsed  | text  | label         | Description of rating agencies used   | Example: Expiry date 2023-01-01 IFRS 7.36 c,           |
|           |  |   | documentation | The description of credit rating agencies used to evaluate the credit quality of the entity's financial assets. [Refer: Financial assets]   | Example: Expiry date<br>2023-01-01 IFRS 7.IG24 b       |
| ifrs-full | DescriptionOfReasonForCh angeInFunctionalCurrency  | text  | label         | Description of reason for change in functional currency   | Disclosure: IAS 21.54                                  |
|           |  |   | documentation | The description of the reason for a change in the entity's functional currency. The functional currency is the currency of the primary economic environment in which the entity operates.   |  |
| ifrs-full | DescriptionOfReasonForCh<br>angeInMethodsAndAssump<br>tionsUsedInPreparingSensiti<br>vityAnalysis                | geInMethodsAndAssump                                | label         | Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis  | Disclosure: IFRS 7.40 c                                |
|           |  |   | documentation | The description of reasons for changes in the methods and assumptions used in preparing a sensitivity analysis for types of market risk to which the entity is exposed. [Refer: Market risk [member]]   |  |
| ifrs-full | DescriptionOfReasonForDis<br>posingOfInvestmentsInEqui<br>tyInstrumentsMeasuredAtFair<br>ValueThroughOtherCompre | singOfInvestmentsInEqui<br>nstrumentsMeasuredAtFair | label         | Description of reason for disposing of investments in equity instruments designated at fair value through other comprehensive income  | Disclosure: IFRS 7.11B a                               |
|           | hensiveIncome  |   | documentation | The description of the reason for disposing of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]] |  |
| ifrs-full | DescriptionOfReasonForReas<br>sessmentWhetherInsurersAc<br>tivitiesArePredominantlyCon                           | nentWhetherInsurersAc                               | label         | Description of reason for reassessment whether insurer's activities are predominantly connected with insurance  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39C c (i) |
|           | nectedWithInsurance  |   | documentation | The description of the reason for the reassessment whether an insurer's activities are predominantly connected with insurance.  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full | DescriptionOfReasonForRe classificationOrChangesInPre sentation  | text                        | label         | Description of reason for reclassifications or changes in presentation  | Disclosure: IAS 1.41 c   |
|           |  |                             | documentation | The description of the reason for the reclassifications or changes in presentation.   |                          |
| ifrs-full | DescriptionOfReasonForUsin<br>gLongerOrShorterReporting<br>Period  | text                        | label         | Description of reason for using longer or shorter reporting period  | Disclosure: IAS 1.36 a   |
|           |  |                             | documentation | The description of the reason for using a longer or shorter reporting period when the entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year.  |                          |
| ifrs-full | DescriptionOfReasonForU singPresentationAlternative  | text                        | label         | Description of reason for using presentation alternative  | Disclosure: IFRS 7.11A b |
|           |  |                             | documentation | The description of the reasons for making the irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument that is not held for trading in other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]                           |                          |
| ifrs-full | DescriptionOfReasonOfDere<br>cognitionOfFinancialAssets<br>MeasuredAtAmortisedCost   | text                        | label         | Description of reason for derecognition of financial assets measured at amortised cost  | Disclosure: IFRS 7.20A   |
|           |  |                             | documentation | The description of the reason for the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]   |                          |
| ifrs-full | DescriptionOfReasonsAnd<br>FactorsWhyAmountOf<br>ChangesInFairValueOfFinan<br>cialAssetsAndFinancialLiabili<br>tiesAttributableToChangesIn |                             | label         | Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented   | Disclosure: IFRS 7.11 b  |
|           | CreditRiskNotFaithfullyRepre sent  |                             | documentation | The description of the reasons and relevant factors why the disclosure for changes in the fair value of financial assets and financial liabilities attributable to changes in credit risk does not faithfully represent those changes. [Refer: Credit risk [member]; Financial assets; Financial liabilities] |                          |

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| Prefix    | Element name/role URI   | Element type and attributes          | Label type    | Label content  | References   |
|-----------|---|--------------------------------------|---------------|--|--|
| ifrs-full | DescriptionOfReasonsForCh<br>angeInValuationTechniqueU<br>sedInFairValueMeasuremen<br>tAssets | text                                 | label         | Description of reasons for change in valuation technique used in fair value measurement, assets  | Disclosure: IFRS 13.93 d   |
|           | LASSEIS   |                                      | documentation | The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of assets. [Refer: Income approach [member]; Market approach [member]]  |  |
| ifrs-full | DescriptionOfReasonsForCh<br>angeInValuationTechniqueU<br>sedInFairValueMeasuremen            | text                                 | label         | Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments   | Disclosure: IFRS 13.93 d   |
|           | tEntitysOwnEquityInstru<br>ments  | ityInstru                            | documentation | The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Income approach [member]; Market approach [member]] |  |
| ifrs-full | DescriptionOfReasonsForCh<br>angeInValuationTechniqueU<br>sedInFairValueMeasuremen            | luationTechniqueU<br>ValueMeasuremen | label         | Description of reasons for change in valuation technique used in fair value measurement, liabilities   | Disclosure: IFRS 13.93 d   |
| tLiał     | tLiabilities  |                                      | documentation | The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of liabilities. [Refer: Income approach [member]; Market approach [member]]   |  |
| ifrs-full | DescriptionOfReasonsForCh<br>angeInValuationTechniqueU<br>sedToMeasureFairValueLess           | text                                 | label         | Description of reasons for change in valuation technique used to measure fair value less costs of disposal   | Disclosure: IAS 36.130 f (ii),<br>Disclosure: IAS 36.134 e (iiB) |
|           | CostsOfDisposal   |                                      | documentation | The description of the reasons for a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]   |  |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content  | References  |
|-----------|--|---|---------------|--|---|
| ifrs-full | DescriptionOfReasonsForCh angeOfInvestmentEntitySta tus  | text  | label         | Description of reasons for change of investment entity status  | Disclosure: IFRS 12.9B                            |
|           |  |   | documentation | The description of the reasons for the change of investment entity status. [Refer: Disclosure of investment entities [text block]]   |   |
| ifrs-full | DescriptionOfReasonsForCh<br>angesInMethodsAndAssump<br>tionsUsedInPreparingSensiti<br>vityAnalysisForActuarialAs<br>sumptions               | text  | label         | Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions   | Disclosure: IAS 19.145 c                          |
|           |  |   | documentation | The description of the reason for changes in the methods and assumptions used when preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]       |   |
| ifrs-full | DescriptionOfReasonsForCh<br>angesInMethodsAndAssump<br>tionsUsedInPreparingSensiti<br>vityAnalysisToChangesInRis<br>kExposuresThatAriseFrom | esInMethodsAndAssump<br>sUsedInPreparingSensiti<br>AnalysisToChangesInRis | label         | Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17                      | Disclosure: Effective<br>2023-01-01 IFRS 17.128 c |
|           | fIFRS17  |   | documentation | The description of the reasons for changes in the methods and assumptions used in preparing the sensitivity analysis to changes in risk variables that arise from contracts within the scope of IFRS 17. |   |
| ifrs-full | DescriptionOfReasonsForCh<br>angesInMethodsUsedToMea<br>sureContractsWithinScopeO<br>fIFRS17AndProcessesForEsti<br>matingInputsToThoseMe     | esinMethodsUsedToMea<br>ContractsWithinScopeO<br>S17AndProcessesForEsti   | label         | Description of reasons for changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 b |
|           | thods  |   | documentation | The description of the reasons for changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.                            |   |

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| Prefix    | Element name/role URI   | Element type and attributes            | Label type    | Label content  | References  |
|-----------|---|--|---------------|--|---|
| ifrs-full | DescriptionOfReasonsForCh<br>angingWayCashgeneratingU<br>nitIsIdentified  | text                                   | label         | Description of reasons for changing way cash-generating unit is identified   | Disclosure: IAS 36.130 d (iii)                    |
|           |   |  | documentation | The description of the reasons for changing the way a cash-<br>generating unit is identified if the aggregation of assets for<br>identifying the cash-generating unit has changed since the<br>previous estimate of the cash-generating unit's recoverable<br>amount (if any). [Refer: Cash-generating units [member]] |   |
| ifrs-full | DescriptionOfReasonsFor<br>ConcludingThatEntityIsInvest<br>mentEntityIfItDoesNotHaveO<br>neOrMoreTypicalCharacteris                             | text                                   | label         | Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics   | Disclosure: IFRS 12.9A                            |
|           | tics  |  | documentation | The description of the reasons for concluding that the entity is an investment entity if it does not have one or more typical characteristics of an investment entity. [Refer: Disclosure of investment entities [text block]]   |   |
| ifrs-full | DescriptionOfReasonsForDe signationOrDedesignationOf FinancialAssetsAsMeasure dAtFairValueThroughProfitOrLossAtDateOfInitialApplicationOfIFRS17 | nationOf<br>easure<br>hProfi           | label         | Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss at date of initial application of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.C33 b |
|           |   |  | documentation | The description of the reasons for any designation or de-designation of financial assets as measured at fair value through profit or loss applying paragraph 4.1.5 of IFRS 9 at the date of initial application of IFRS 17.  |   |
| ifrs-full | DescriptionOfReasonsForDe<br>signationOrDedesignationOf<br>FinancialAssetsAsMeasure<br>dAtFairValueThroughProfi<br>tOrLossWhenApplyingA         | esignationOf<br>IsMeasure<br>oughProfi | label         | Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation  | Disclosure: IFRS 9.7.2.34 d                       |
|           | mendmentsToIFRS9ForPre<br>paymentFeaturesWithNegati<br>veCompensation   |  | documentation | The description of the reasons for any designation or de-designation of financial assets as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial assets at fair value through profit or loss]          |   |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content  | References  |
|-----------|--|---|---------------|--|---|
| ifrs-full | DescriptionOfReasonsForDe<br>signationOrDedesignationOf<br>FinancialAssetsOrFinancial<br>LiabilitiesAsMeasuredAtFair<br>ValueThroughProfitOrLossAt   | text  | label         | Description of reasons for designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss at date of initial application of IFRS 9  | Disclosure: IFRS 7.42J b                            |
|           | DateOfInitialApplicationO<br>fIFRS9  |   | documentation | The description of the reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss at the date of initial application of IFRS 9.   |   |
| ifrs-full | DescriptionOfReasonsForDe signationOrDedesignationOf FinancialLiabilitiesAsMeasure dAtFairValueThroughProfi tOrLossWhenApplyingA mendmentsToIFRS9ForPre paymentFeaturesWithNegati veCompensation | text  | label         | Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation   | Disclosure: IFRS 9.7.2.34 d                         |
|           |  |   | documentation | The description of the reasons for any designation or de-designation of financial liabilities as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial liabilities at fair value through profit or loss]  |   |
| ifrs-full | DescriptionOfReasonsForDe<br>signationOrDedesignationOf<br>FinancialLiabilitiesAsMeasure<br>dAtFairValueThroughProfi<br>tOrLossWhenApplyingA<br>mendmentsToIFRS9Made<br>ByIFRS17                 | nationOrDedesignationOf<br>ancialLiabilitiesAsMeasure<br>tFairValueThroughProfi | label         | Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 made by IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 d |
|           |  |   | documentation | The description of the reasons for any designation or de-designation of financial liabilities as measured at fair value through profit or loss when the entity applies the amendments to IFRS 9 made by IFRS 17. [Refer: Financial liabilities at fair value through profit or loss; Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 made by IFRS 17 but are no longer so designated] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DescriptionOfReasonsForFair<br>ValueMeasurementAssets   | text                        | label         | Description of reasons for fair value measurement, assets   | Disclosure: IFRS 13.93 a                              |
|           |   |                             | documentation | The description of the reasons for the fair value measurement of assets.  |   |
| ifrs-full | DescriptionOfReasonsForFair<br>ValueMeasurementEntitysOw<br>nEquityInstruments                          | text                        | label         | Description of reasons for fair value measurement, entity's own equity instruments  | Disclosure: IFRS 13.93 a                              |
|           |   |                             | documentation | The description of the reasons for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]   |   |
| ifrs-full | DescriptionOfReasonsForFair<br>ValueMeasurementLiabilities  | text                        | label         | Description of reasons for fair value measurement, liabilities  | Disclosure: IFRS 13.93 a                              |
|           |   |                             | documentation | The description of the reasons for the fair value measurement of liabilities.   |   |
| ifrs-full | DescriptionOfReasonsForPro<br>vidingSupportToStructure<br>dEntityWithoutHavingCon                       | text                        | label         | Description of reasons for providing support to structured entity without having contractual obligation to do so  | Disclosure: IFRS 12.15 b,<br>Disclosure: IFRS 12.30 b |
|           | tractualObligationToDoSo  |                             | documentation | The description of reasons for providing financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) to a structured entity without having a contractual obligation to do so, including situations in which the entity assisted the structured entity in obtaining financial support. |   |
| ifrs-full | DescriptionOfReasonsForPro<br>vidingSupportToSubsidiary<br>WithoutHavingContractualO<br>bligationToDoSo | text                        | label         | Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  | Disclosure: IFRS 12.19E b                             |
|           |   |                             | documentation | The description of the reasons for providing support to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                    |
|-----------|---|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | DescriptionOfReasonsFor<br>TransfersIntoLevel3OfFairVa<br>lueHierarchyAssets                          | text                        | label         | Description of reasons for transfers into Level 3 of fair value hierarchy, assets  | Disclosure: IFRS 13.93 e (iv) |
|           |   |                             | documentation | The description of the reasons for transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]   |                               |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersIntoLevel3OfFairVa<br>lueHierarchyEntitysOwnEqui<br>tyInstruments | text                        | label         | Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments   | Disclosure: IFRS 13.93 e (iv) |
|           | tymstuments   |                             | documentation | The description of the reasons for transfers of the entity's own equity instruments into Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]  |                               |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersIntoLevel3OfFairVa<br>lueHierarchyLiabilities                     | text                        | label         | Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities   | Disclosure: IFRS 13.93 e (iv) |
|           |   |                             | documentation | The description of the reasons for transfers of liabilities into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]  |                               |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOfCumulativeGain<br>LossWithinEquity                              | text                        | label         | Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income   | Disclosure: IFRS 7.10 c       |
|           |   |                             | documentation | The description of the reasons for transfers within equity of the cumulative gain (loss) on a financial liability designated as at fair value through profit or loss when the entity is required to present the effects of changes in that liability's credit risk in other comprehensive income. [Refer: Financial liabilities at fair value through profit or loss; Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income] |                               |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOutOfLevel1IntoLe<br>vel2OfFairValueHierarchyAs<br>sets                      | text                        | label         | Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets   | Disclosure: IFRS 13.93 c |
|           |  |                             | documentation | The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]                              |                          |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOutOfLevel1IntoLe<br>vel2OfFairValueHierarchyEnti<br>tysOwnEquityInstruments | text                        | label         | Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments  | Disclosure: IFRS 13.93 c |
|           |  |                             | documentation | The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]] |                          |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOutOfLevel1IntoLe<br>vel2OfFairValueHierarchyLi<br>abilities                 | text                        | label         | Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities  | Disclosure: IFRS 13.93 c |
|           |  |                             | documentation | The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]                         |                          |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOutOfLevel2IntoLe<br>vel1OfFairValueHierarchyAs<br>sets                      | text                        | label         | Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets   | Disclosure: IFRS 13.93 c |
|           |  |                             | documentation | The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]                              |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                    |
|-----------|---|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOutOfLevel2IntoLe<br>vel1OfFairValueHierarchyEnti | text                        | label         | Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments  | Disclosure: IFRS 13.93 c      |
|           | tysOwnEquityInstruments   |                             | documentation | The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of entity's own equity instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]] |                               |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOutOfLevel2IntoLe<br>vel1OfFairValueHierarchyLi   | text                        | label         | Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities  | Disclosure: IFRS 13.93 c      |
|           | abilities   |                             | documentation | The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]                     |                               |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOutOfLevel3OfFair<br>ValueHierarchyAssets         | text                        | label         | Description of reasons for transfers out of Level 3 of fair value hierarchy, assets  | Disclosure: IFRS 13.93 e (iv) |
|           |   |                             | documentation | The description of the reasons for transfers of assets out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]   |                               |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOutOfLevel3OfFair<br>ValueHierarchyEntitysOwnE    | text                        | label         | Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments   | Disclosure: IFRS 13.93 e (iv) |
|           | quityInstruments  |                             | documentation | The description of the reasons for transfers of the entity's own equity instruments out of Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]  |                               |
| ifrs-full | DescriptionOfReasonsFor<br>TransfersOutOfLevel3OfFair<br>ValueHierarchyLiabilities    | text                        | label         | Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities   | Disclosure: IFRS 13.93 e (iv) |
|           |   |                             | documentation | The description of the reasons for transfers of liabilities out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]  |                               |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                    |
|-----------|---|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | DescriptionOfReasonsWhySe<br>parateFinancialStatementsAre<br>PreparedIfNotRequiredByLaw |                             | label         | Description of reasons why separate financial statements are prepared if not required by law   | Disclosure: IAS 27.17 a       |
|           |   |                             | documentation | The description of the reasons why separate financial statements are prepared if not required by law. [Refer: Separate [member]]   |                               |
| ifrs-full | DescriptionOfReasonsWhy<br>TransactionResultedInGainIn<br>BargainPurchase               | text                        | label         | Description of reasons why bargain purchase transaction resulted in gain   | Disclosure: IFRS 3.B64 n (ii) |
|           |   |                             | documentation | The description of the reasons why a bargain purchase transaction resulted in a gain. [Refer: Gain recognised in bargain purchase transaction]   |                               |
| ifrs-full | DescriptionOfReasonWhy<br>ConsolidatedFinancialState<br>mentsHaveNotBeenPrepared        | text                        | label         | Description of fact that exemption from consolidation has been used  | Disclosure: IAS 27.16 a       |
|           |   |                             | documentation | The description of the fact that exemption from consolidation has been used. [Refer: Consolidated [member]]  |                               |
| ifrs-full | DescriptionOfReasonWhyEn tityIsResumingApplicationO fIFRSs                              | text                        | label         | Description of reason why entity is resuming application of IFRSs  | Disclosure: IFRS 1.23A b      |
|           |   |                             | documentation | The description of the reason why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, is resuming application of IFRSs. |                               |
| ifrs-full | DescriptionOfReasonWhyEn tityStoppedApplyingIFRSs                                       | text                        | label         | Description of reason why entity stopped applying IFRSs  | Disclosure: IFRS 1.23A a      |
|           |   |                             | documentation | The description of the reason why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, stopped applying IFRSs.           |                               |

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| Prefix   | Element name/role URI   | Element type and attributes     | Label type  | Label content   | References  |
|--|---|---------------------------------|---|---|---|
| tityWa<br>sisOfD<br>anceFi<br>Betwee<br>therCo<br>ForCoi | DescriptionOfReasonWhyEn<br>tityWasRequiredToChangeBa<br>sisOfDisaggregationOfInsur<br>anceFinanceIncomeExpenses<br>BetweenProfitOrLossAndO | text                            | label   | Description of reason why entity was required to change basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features                     | Disclosure: Effective<br>2023-01-01 IFRS 17.113 a |
|  | therComprehensiveIncome<br>ForContractsWithDirectParti<br>cipationFeatures  | mprehensiveIncome documentation | The description of the reason why an entity was required to change the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features; Insurance finance income (expenses)] |   |   |
| ifrs-full  | DescriptionOfReasonWhyEn tityWithMoreThanHalfOfVo tingPowerDirectlyOrIndirec tlyOwnedWhichIsNotSubsi diaryDueToAbsenceOfCon trol            | text                            | label   | Description of significant judgements and assumptions made in determining that entity does not control another entity even though it holds more than half of voting rights  | Example: IFRS 12.9 a                              |
|  |   |                                 | documentation   | The description of significant judgements and assumptions made in determining that the entity does not control another entity even though it holds more than half of the voting rights.   |   |
| ifrs-full  | DescriptionOfReasonWhy FairValueOfGoodsOrServices ReceivedCannotEstimateReli  | ces                             | label   | Description of reason why fair value of goods or services received cannot be reliably estimated   | Disclosure: IFRS 2.49                             |
|  | able  |                                 | documentation   | The description of the reason why the presumption that the fair value of goods or services received in equity-settled share-based payment transactions with parties other than employees can be estimated reliably was rebutted.                  |   |
| ifrs-full  | DescriptionOfReasonWhyFi<br>nancialStatementsAreNotEn<br>tirelyComparable   | text                            | label   | Description of fact that amounts presented in financial statements are not entirely comparable  | Disclosure: IAS 1.36 b                            |
|  |   |                                 | documentation   | The description of the fact that amounts presented in the financial statements are not entirely comparable when an entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year. |   |

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| Prefix    | Element name/role URI  | Element type and attributes                   | Label type    | Label content  | References                    |
|-----------|--|---|---------------|--|-------------------------------|
| ifrs-full | DescriptionOfReasonWhy<br>NonfinancialAssetIsBeingUse<br>dInMannerDifferentFrom                                    |   | label         | Description of reason why non-financial asset is being used in manner different from highest and best use  | Disclosure: IFRS 13.93 i      |
|           | HighestAndBestUse  |   | documentation | The description of the reason why a non-financial asset is being used in a manner that is different from the use that would maximise the value of the asset or the group of assets and liabilities (for example, a business) within which the asset would be used.   |                               |
| ifrs-full | DescriptionOfReasonWhyPre<br>sentationCurrencyIsDifferent<br>FromFunctionalCurrency                                | text  | label         | Description of reason why presentation currency is different from functional currency  | Disclosure: IAS 21.53         |
|           |  |   | documentation | The description of the reason why the currency in which the financial statements are presented is different from the currency of the primary economic environment in which the entity operates.  |                               |
| ifrs-full | DescriptionOfReasonWhyRe<br>classificationOfComparati<br>veAmountsIsImpracticable                                  | text  | label         | Description of reason why reclassification of comparative amounts is impracticable   | Disclosure: IAS 1.42 a        |
|           |  |   | documentation | The description of the reason why the reclassification of comparative amounts is impracticable.  |                               |
| ifrs-full | DescriptionOfReasonWhyRe<br>gulatoryDeferralAccountBa<br>lanceIsNoLongerFullyRecover                               | oryDeferralAccountBa                          | label         | Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible   | Disclosure: IFRS 14.36        |
|           | ableOrReversible   |   | documentation | The description of the reason why a regulatory deferral account balance is no longer fully recoverable or reversible. [Refer: Regulatory deferral account balances [member]]   |                               |
| ifrs-full | DescriptionOfReasonWhySuf<br>ficientInformationIsNotAvai<br>lableToAccountForMultiem<br>ployerPlanAsDefinedBenefit | ntÎnformationIsNotAvai<br>ToAccountForMultiem | label         | Description of reason why sufficient information is not available to account for multi-employer or state plan as defined benefit plan  | Disclosure: IAS 19.148 d (ii) |
|           | Plan   |   | documentation | The description of the reason why sufficient information is not available to enable the entity to account for a multi-employer or state plan as a defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]] |                               |

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

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| Prefix    | Element name/role URI   | Element type and attributes              | Label type    | Label content  | References   |
|-----------|---|--|---------------|--|--|
| ifrs-full | DescriptionOfRegulatoryFra<br>meworkInWhichPlanOpe                                      | text                                     | label         | Description of regulatory framework in which plan operates   | Disclosure: IAS 19.139 a (ii)  |
|           | rates   |  | documentation | The description of the regulatory framework in which a defined benefit plan operates, for example, the level of any minimum funding requirements. [Refer: Defined benefit plans [member]]                        |  |
| ifrs-full | DescriptionOfRelationship<br>BetweenInternalAndExternal<br>Ratings                      | text                                     | label         | Description of relationship between internal and external ratings  | Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG24 d, |
|           |   |  | documentation | The description of the relationship between internal and external credit ratings. [Refer: Internal credit grades [member]; External credit grades [member]]  | Example: Expiry date<br>2023-01-01 IFRS 7.IG25 c   |
| ifrs-full | DescriptionOfReportableSeg<br>mentToWhichIndividualAs<br>setBelongs                     | text                                     | label         | Description of reportable segment to which individual asset belongs  | Disclosure: IAS 36.130 c (ii)  |
|           |   |  | documentation | The description of the reportable segment to which an individual asset belongs. [Refer: Impairment loss]   |  |
| ifrs-full | DescriptionOfRestrictionsOn<br>DistributionOfRevaluation<br>SurplusToShareholdersProper | cionOfRevaluation<br>OShareholdersProper | label         | Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment  | Disclosure: IAS 16.77 f  |
|           | tyPlantAndEquipment   |  | documentation | The description of any restrictions on the distribution to shareholders of the balance of the revaluation surplus for property, plant and equipment. [Refer: Revaluation surplus; Property, plant and equipment] |  |
| ifrs-full | DescriptionOfRestrictionsOn<br>DistributionOfRevaluation<br>SurplusToShareholdersRight  | OfRevaluation                            | label         | Description of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets  | Disclosure: IFRS 16.57   |
|           | ofuseAssets   |  | documentation | The description of any restrictions on the distribution to shareholders of the balance of the revaluation surplus for right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]                     |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References              |
|-----------|---|-----------------------------|---------------|--|-------------------------|
| ifrs-full | DescriptionOfRetirementBe nefitPlan   | text                        | label         | Description of retirement benefit plan   | Disclosure: IAS 26.36   |
|           |   |                             | documentation | The description of a retirement benefit plan, either as part of the financial statements or in a separate report.  |                         |
| ifrs-full | DescriptionOfRetirementBe<br>nefitsPromisedToParticipants   | text                        | label         | Description of retirement benefits promised to participants  | Disclosure: IAS 26.36 e |
|           |   |                             | documentation | The description of the retirement benefits promised to participants in retirement benefit plans.   |                         |
| ifrs-full | DescriptionOfRightsOfSetof fAssociatedWithFinancialAs setsSubjectToEnforceableMas terNettingArrangementOrSi milarAgreement      | text                        | label         | Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement   |                         |
|           |   |                             | documentation | The description of the rights of set-off associated with the entity's recognised financial assets subject to enforceable master netting arrangements and similar agreements, including the nature of those rights. [Refer: Financial assets]   |                         |
| ifrs-full | DescriptionOfRightsOfSetof fAssociatedWithFinancialLia bilitiesSubjectToEnforceable MasterNettingArrangemen tOrSimilarAgreement | text                        | label         | Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement  | Disclosure: IFRS 7.13E  |
|           |   |                             | documentation | The description of the rights of set-off associated with the entity's recognised financial liabilities subject to enforceable master netting arrangements and similar agreements, including the nature of those rights. [Refer: Financial liabilities]   |                         |
| ifrs-full | DescriptionOfRiskFreeInteres<br>tRateShareOptionsGranted  | X.XX duration               | label         | Risk free interest rate, share options granted   |                         |
|           |   |                             | documentation | The implied yield currently available on zero-coupon government issues of the country in whose currency the exercise price for share options granted is expressed, with a remaining term equal to the expected term of the option being valued (based on the option's remaining contractual life and taking into account the effects of expected early exercise). [Refer: Government [member]] |                         |

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| Prefix    | Element name/role URI  | Element type and attributes  | Label type    | Label content   | References                   |
|-----------|--|--|---------------|---|------------------------------|
| frs-full  | DescriptionOfRisksToWhich<br>PlanExposesEntity   | text   | label         | Description of risks to which plan exposes entity   | Disclosure: IAS 19.139 b     |
|           |  |  | documentation | The description of the risks to which the defined benefit plan exposes the entity, focused on any unusual, entity-specific or plan-specific risks. [Refer: Defined benefit plans [member]]  |                              |
| frs-full  | DescriptionOfSensitivityOf<br>FairValueMeasurementTo<br>ChangesInUnobservableInput                         | text   | label         | Description of sensitivity of fair value measurement to changes in unobservable inputs, assets  | Disclosure: IFRS 13.93 h (i) |
|           | sAssets  |  | documentation | The description of the sensitivity of the fair value measurement of assets to changes in unobservable inputs if a change to those inputs might result in a higher or lower fair value measurement.  |                              |
| ifrs-full | DescriptionOfSensitivityOf FairValueMeasurementTo ChangesInUnobservableInput sEntitysOwnEquityInstru ments | alueMeasurementTo<br>IgesInUnobservableInput<br>tysOwnEquityInstru | label         | Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments   | Disclosure: IFRS 13.93 h (i) |
|           |  |  | documentation | The description of the sensitivity of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs if a change in those inputs to a different amount might result in a higher or lower fair value measurement. [Refer: Entity's own equity instruments [member]] |                              |
| frs-full  | DescriptionOfSensitivityOf FairValueMeasurementTo ChangesInUnobservableInput                               | ıeMeasurementŤo  | label         | Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities   | Disclosure: IFRS 13.93 h (i) |
|           | sLiabilities   |  | documentation | The description of the sensitivity of the fair value measurement of liabilities to changes in unobservable inputs if a change in those inputs to a different amount might result in a higher or lower fair value measurement.   |                              |
| frs-full  | DescriptionOfServiceConces sionArrangement   | text   | label         | Description of service concession arrangement   | Disclosure: SIC 29.6 a       |
|           | oon trungoment   |  | documentation | The description of the service concession arrangement. [Refer: Service concession arrangements [member]]  |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                      |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | DescriptionOfSharedCharac teristicForConcentration  | text                        | label         | Description of shared characteristic for concentration   | Disclosure: IFRS 7.B8 b                         |
|           |   |                             | documentation | The description of a shared characteristic for the concentration of risks arising from financial instruments (for example, counterparty, geographical area, currency or market). [Refer: Financial instruments, class [member]]  |   |
| ifrs-full | DescriptionOfSharedCharac<br>teristicThatIdentifiesConcen<br>trationOfRiskThatArisesFrom<br>ContractsWithinScopeO<br>fIFRS17              | text                        | label         | Description of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.127 |
|           |   |                             | documentation | The description of the shared characteristic that identifies the concentration of risk that arises from contracts within the scope of IFRS 17.   |   |
| ifrs-full | DescriptionOfSignificantAc<br>tuarialAssumptionsMadeAnd<br>MethodUsedToCalculateAc<br>tuarialPresentValueOfPromise<br>dRetirementBenefits | text                        | label         | Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits   | Disclosure: IAS 26.35 e                         |
|           |   |                             | documentation | The description of significant actuarial assumptions made and the method used to calculate the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial assumptions [member]; Actuarial present value of promised retirement benefits] |   |
| ifrs-full | DescriptionOfSignificantAs<br>sumptionsOrJudgementsEnti<br>tyMadeInApplyingAmend<br>mentsForInterestRateBench<br>markReform               | text                        | label         | Description of significant assumptions or judgements entity made in applying amendments for interest rate benchmark reform   | Disclosure: IFRS 7.24H d                        |
|           |   |                             | documentation | The description of significant assumptions or judgements the entity made in applying the amendments for interest rate benchmark reform.  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full | DescriptionOfSignificantCon<br>centrationsOfRiskRelatedTo<br>Plan                    | text                        | label         | Description of significant concentrations of risk related to plan   | Disclosure: IAS 19.139 b |
|           |  |                             | documentation | The description of the significant concentrations of risk in defined benefit plans. For example, if plan assets are invested primarily in one class of investments, such as property, the plan may expose the entity to a concentration of property market risk. [Refer: Defined benefit plans [member]; Market risk [member]]  |                          |
| ifrs-full | DescriptionOfSignificantE<br>ventsAndTransactions                                    | text                        | label         | Description of significant events and transactions  | Disclosure: IAS 34.15    |
|           |  |                             | documentation | The description, in the entity's interim financial report, of events and transactions that are significant to an understanding of the changes in the financial position and performance of the entity since the end of the last annual reporting period. Information disclosed in relation to those events and transactions shall update the relevant information presented in the most recent annual financial report. |                          |
| ifrs-full | DescriptionOfSignificantIn<br>tangibleAssetsControlled<br>ByEntityButNotRecognised   | text                        | label         | Description of significant intangible assets controlled by entity but not recognised  | Example: IAS 38.128 b    |
|           |  |                             | documentation | The description of significant intangible assets controlled by the entity but not recognised as assets because they did not meet the recognition criteria in IAS 38 or because they were acquired or generated before the version of IAS 38 issued in 1998 was effective. [Refer: Intangible assets other than goodwill]  |                          |
| ifrs-full | DescriptionOfSignificantJud<br>gementsAndAssumptionsMa<br>deInDeterminingThatEntityI | text                        | label         | Description of significant judgements and assumptions made in determining that entity is agent or principal   | Example: IFRS 12.9 c     |
|           | sAgentOrPrincipal  |                             | documentation | The description of the significant judgements and assumptions made when determining that the entity is an agent or a principal.   |                          |

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| Prefix                | Element name/role URI  | Element type and attributes                       | Label type    | Label content   | References                |
|-----------------------|--|---|---------------|---|---------------------------|
| ifrs-full             | DescriptionOfSignificantJud<br>gementsMadeInEvaluating<br>WhenCustomerObtainsCon<br>trolOfPromisedGoodsOrSer | text  | label         | Description of significant judgements made in evaluating when customer obtains control of promised goods or services  | Disclosure: IFRS 15.125   |
|                       | vices  |   | documentation | The description of the significant judgements made in evaluating when a customer obtains control of promised goods or services.   |                           |
| ifrs-full             | DescriptionOfSignificantPay<br>mentTermsInContractsWith<br>Customers   | text  | label         | Description of significant payment terms in contracts with customers  | Disclosure: IFRS 15.119 b |
|                       |  |   | documentation | The description of the significant payment terms in contracts with customers.   |                           |
| ifrs-full             | DescriptionOfSignificantRes<br>trictionsOnEntitysAbility<br>ToAccessOrUseAssetsAndSet                        | ictionsOnEntitysAbility                           | label         | Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group   | Disclosure: IFRS 12.13 a  |
| tleLiabilitiesOfGroup |  |   | documentation | The description of significant restrictions (for example, statutory, contractual and regulatory restrictions) on the entity's ability to access or use the assets and settle the liabilities of the group, such as (a) those that restrict the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group; and (b) guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the group. [Refer: Subsidiaries [member]] |                           |
| ifrs-full             | DescriptionOfSourcesOfH<br>edgeIneffectivenessExpected<br>ToAffectHedgingRelationship                        | text  | label         | Description of sources of hedge ineffectiveness expected to affect hedging relationship   | Disclosure: IFRS 7.23D    |
|                       |  |   | documentation | The description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]   |                           |
| ifrs-full             | DescriptionOfSourcesOfH<br>edgeIneffectivenessThatEmer<br>gedInHedgingRelationship                           | eIneffectivenessThatEmer<br>InHedgingRelationship | label         | Description of sources of hedge ineffectiveness that emerged in hedging relationship  | Disclosure: IFRS 7.23E    |
|                       | geum leugingkeiationsinp   |   | documentation | The description of the sources of hedge ineffectiveness that emerged in the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]   |                           |

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| Prefix    | Element name/role URI  | Element type and attributes                            | Label type    | Label content   | References                                      |
|-----------|--|--|---------------|---|---|
| ifrs-full | DescriptionOfSourcesOfReve<br>nueForAllOtherSegments   | text   | label         | Description of sources of revenue for all other segments  | Disclosure: IFRS 8.16                           |
|           |  |  | documentation | The description of the sources of the revenue included in the 'all other segments' category, which includes the combined information about other business activities and operating segments that are not reportable. [Refer: All other segments [member]; Revenue]  |   |
| ifrs-full | DescriptionOfTechniqueO<br>therThanConfidenceLevel<br>TechniqueUsedForDetermi<br>ningRiskAdjustmentForNonfi                                    | text   | label         | Description of technique other than confidence level technique used for determining risk adjustment for non-financial risk  | Disclosure: Effective<br>2023-01-01 IFRS 17.119 |
|           | nancialRisk  |  | documentation | The description of a technique other than the confidence level technique used for determining the risk adjustment for non-financial risk. [Refer: Risk adjustment for non-financial risk [member]]  |   |
| ifrs-full | DescriptionOfTermAndCon<br>ditionsOfFinancialAssetsPl<br>edgedAsCollateralForLiabili   | ncialAssetsPl<br>eralForLiabili                        | label         | Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities   | Disclosure: IFRS 7.14 b                         |
|           | tiesOrContingentLiabilities  |  | documentation | The description of the terms and conditions relating to financial assets pledged as collateral for liabilities or contingent liabilities. [Refer: Financial assets pledged as collateral for liabilities or contingent liabilities; Contingent liabilities [member]]  |   |
| ifrs-full | DescriptionOfTermsOfCon<br>tractualArrangementsThat<br>CouldRequireInvestmentEnti<br>tyOrItsSubsidiariesToProvide<br>FinancialSupportToUnconso | ingementsThat<br>reInvestmentEnti<br>idiariesToProvide | label         | Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity  | Disclosure: IFRS 12.19F                         |
|           | lidatedStructuredEntityCon<br>trolledByInvestmentEntity  |  | documentation | The description of the terms of contractual arrangements that could require an investment entity or its subsidiaries to provide financial support to an unconsolidated structured entity controlled by the investment entity. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]; Unconsolidated structured entities [member]] |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | DescriptionOfTermsOfCon<br>tractualArrangementsThat<br>CouldRequireParentOrSubsi<br>diariesToProvideFinancialSup<br>portToStructuredEntity | text                        | label         | Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity  | Disclosure: IFRS 12.14,<br>Example: IFRS 12.B26 a      |
|           |  |                             | documentation | The description of the terms of contractual arrangements that could require the parent or its subsidiaries to provide financial support to a structured entity, including events or circumstances that could expose the reporting entity to a loss (for example, liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support). [Refer: Subsidiaries [member]] |  |
| ifrs-full | DescriptionOfTermsOfShares<br>ReservedForIssueUnderOp<br>tionsAndContractsForSaleOf<br>Shares  | text                        | label         | Description of terms of shares reserved for issue under options and contracts for sale of shares  | Disclosure: IAS 1.79 a (vii)                           |
|           |  |                             | documentation | The description of terms of shares reserved for issue under options and contracts for the sale of shares.   |  |
| ifrs-full | DescriptionOfTimingAndRea<br>sonOfReclassificationBet<br>weenFinancialLiabilitiesAndE<br>quity   | text                        | label         | Description of timing and reason of reclassification between financial liabilities and equity   | Disclosure: IAS 1.80A                                  |
|           |  |                             | documentation | The description of the timing of, and the reason for, the reclassification of instruments between financial liabilities and equity. [Refer: Financial liabilities]  |  |
| ifrs-full | DescriptionOfToWhom<br>GroupWithinEntityThatDeci<br>desEntitysValuationPolicie<br>sAndProceduresReportsAs                                  | text                        | label         | Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets  | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 a (ii) |
|           | sets   |                             | documentation | The description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets reports to.  |  |

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| Prefix    | Element name/role URI  | Element type and attributes       | Label type    | Label content   | References   |
|-----------|--|-----------------------------------|---------------|---|--|
| ifrs-full | DescriptionOfToWhom<br>GroupWithinEntityThatDeci<br>desEntitysValuationPolicie<br>sAndProceduresReportsEnti        | text                              | label         | Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments   | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 a (ii) |
|           | tysOwnEquityInstruments  |                                   | documentation | The description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments reports to. [Refer: Entity's own equity instruments [member]]   |  |
| ifrs-full | DescriptionOfToWhom<br>GroupWithinEntityThatDeci<br>desEntitysValuationPolicie                                     | text                              | label         | Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities   | Example: IFRS 13.93 g,<br>Example: IFRS 13.IE65 a (ii) |
|           | sAndProceduresReportsLiabil ities  |                                   | documentation | The description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities reports to.   |  |
| ifrs-full | DescriptionOfTransactionsAf<br>terReportingPeriodWithSigni<br>ficantChangeInNumberOfOr<br>dinarySharesOutstanding  | icantChangeInNumberOfOr           | label         | Description of transactions after reporting period that significantly change number of ordinary shares outstanding  | Disclosure: IAS 33.70 d                                |
|           |  |                                   | documentation | The description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]]   |  |
| ifrs-full | DescriptionOfTransactionsAf<br>terReportingPeriodWithSigni<br>ficantChangeInNumberOfPo<br>tentialOrdinarySharesOut | gPeriodWithSigni<br>eInNumberOfPo | label         | Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding  | Disclosure: IAS 33.70 d                                |
|           | standing   |                                   | documentation | The description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]; Potential ordinary share transactions [member]] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | DescriptionOfTransactions<br>WithRelatedParty   | text                        | label         | Description of transactions with related party   | Disclosure: IAS 24.18                          |
|           |   |                             | documentation | The description of related party transactions. [Refer: Related parties [member]]   |  |
| frs-full  | DescriptionOfTransitionalPro visionsOfInitiallyAppliedIFRS  | text                        | label         | Description of transitional provisions of initially applied IFRS   | Disclosure: IAS 8.28 d                         |
|           |   |                             | documentation | The description of transitional provisions related to an initial application of an IFRS. [Refer: IFRSs [member]]   |  |
| ifrs-full | DescriptionOfTransitionalPro<br>visionsOfInitiallyAppliedIFRS<br>ThatMightHaveEffectOnFu<br>turePeriods | text                        | label         | Description of transitional provisions of initially applied IFRS that might have effect on future periods  | Disclosure: IAS 8.28 e                         |
|           | turererious   |                             | documentation | The description of transitional provisions related to an initial application of an IFRS that might have an effect on future periods. [Refer: IFRSs [member]] |  |
| ifrs-full | DescriptionOfTypeOfHedge  | text                        | label         | Description of type of hedge   | Disclosure: Expiry date 2023-01-01 IFRS 7.22 a |
|           |   |                             | documentation | The description of the type of a hedge used by the entity.   |  |
| ifrs-full | DescriptionOfTypeOfPlan   | text                        | label         | Description of type of plan  | Disclosure: IAS 19.139 a                       |
|           |   |                             | documentation | The general description of the type of a defined benefit plan. [Refer: Defined benefit plans [member]]   |  |
| ifrs-full | DescriptionOfTypeOfRetire<br>mentBenefitPlan  | text                        | label         | Description of type of retirement benefit plan   | Disclosure: IAS 26.36 c                        |
|           |   |                             | documentation | The description of the type of retirement benefit plans, ie defined contribution or defined benefit. [Refer: Defined benefit plans [member]]                 |  |

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| Prefix    | Element name/role URI   | Element type and attributes         | Label type    | Label content   | References  |
|-----------|---|-------------------------------------|---------------|---|---|
|           | DescriptionOfTypeOfSup<br>portProvidedToStructuredEn<br>tityWithoutHavingContrac<br>tualObligationToDoSo  | text                                | label         | Description of type of support provided to structured entity without having contractual obligation to do so   | Disclosure: IFRS 12.15 a,<br>Disclosure: IFRS 12.30 a |
|           |   |                                     | documentation | The description of the type of financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) provided to a structured entity without having a contractual obligation to do so, including situations in which the entity assisted the structured entity in obtaining financial support. [Refer: Subsidiaries [member]; Support provided to structured entity without having contractual obligation to do so] |   |
| ifrs-full | DescriptionOfTypeOfSup<br>portProvidedToSubsidiaryWi<br>thoutHavingContractualObli<br>gationToDoSo        | text                                | label         | Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so   | Disclosure: IFRS 12.19E a                             |
|           |   |                                     | documentation | The description of the type of support provided to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]   |   |
| ifrs-full | DescriptionOfTypesOfCon<br>tractsAffectedByChangesIn<br>MethodsUsedToMeasureCon<br>tractsWithinScopeOfIFR | ctedByChangesIn<br>JsedToMeasureCon | label         | Description of types of contracts affected by changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 b     |
|           | tingInputsToThoseMethods  |                                     | documentation | The description of the types of contracts affected by changes in the methods used to measure contracts within the scope of IFRS 17 and the processes for estimating the inputs to those methods.  |   |
| ifrs-full | DescriptionOfTypesOfInco<br>meFromStructuredEntities  | text                                | label         | Description of types of income from structured entities   | Disclosure: IFRS 12.27 b,<br>Example: IFRS 12.B26 c   |
|           |   |                                     | documentation | The description of the types of income from structured entities. [Refer: Income from structured entities]   |   |

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| Prefix   | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                |
|----------|---|-----------------------------|---------------|--|---------------------------|
| frs-full | DescriptionOfTypesOfPro<br>ductsAndServicesFromWhi<br>chEachReportableSegment       | text                        | label         | Description of types of products and services from which each reportable segment derives its revenues  | Disclosure: IFRS 8.22 b   |
|          | DerivesItsRevenues  |                             | documentation | The description of the types of products and services from which a reportable segment derives its revenues. [Refer: Products and services [member]; Revenue]               |                           |
| frs-full | DescriptionOfTypesOfWar rantiesAndRelatedObliga                                     | text                        | label         | Description of types of warranties and related obligations   | Disclosure: IFRS 15.119 e |
|          | tions   |                             | documentation | The description of types of warranties and related obligations in contracts with customers.  |                           |
| frs-full | DescriptionOfUncertaintiesO<br>fEntitysAbilityToContinueAs<br>GoingConcern          | text block                  | label         | Disclosure of uncertainties of entity's ability to continue as going concern [text block]  | Disclosure: IAS 1.25      |
|          |   |                             | documentation | The disclosure of material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern.         |                           |
| frs-full | DescriptionOfUnfulfilledCon<br>ditionsAndOtherContingen<br>ciesAttachedToGovernment | nsAndOtherContingen         | label         | Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity   | Disclosure: IAS 41.57 b   |
|          | GrantForAgriculturalActivity  |                             | documentation | The description of unfulfilled conditions and other contingencies attached to government grants for agricultural activity. [Refer: Government [member]; Government grants] |                           |
| frs-full | DescriptionOfUsefulLifeBiolo<br>gicalAssetsAtCost                                   | text                        | label         | Description of useful life, biological assets, at cost   | Disclosure: IAS 41.54 e   |
|          |   |                             | documentation | Description of useful life used for biological assets. [Refer: Biological assets]  |                           |
| frs-full | DescriptionOfUsefulLifeIntan<br>gibleAssetsOtherThanGood<br>will                    | text                        | label         | Description of useful life, intangible assets other than goodwill  | Disclosure: IAS 38.118 a  |
|          |   |                             | documentation | Description of useful life used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]  |                           |

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|-----------|---|-----------------------------|---------------|---|--------------------------|
| ifrs-full | DescriptionOfUsefulLifeIn vestmentPropertyCostModel                                 | text                        | label         | Description of useful life, investment property, cost model   | Disclosure: IAS 40.79 b  |
|           |   |                             | documentation | Description of useful life used for investment property. [Refer: Investment property]   |                          |
| ifrs-full | DescriptionOfUsefulLifePro<br>pertyPlantAndEquipment                                | text                        | label         | Description of useful life, property, plant and equipment   | Disclosure: IAS 16.73 c  |
|           |   |                             | documentation | Description of useful life used for property, plant and equipment. [Refer: Property, plant and equipment]   |                          |
| ifrs-full | DescriptionOfValuationPro<br>cessesUsedInFairValueMeasur<br>ementAssets             | text                        | label         | Description of valuation processes used in fair value measurement, assets   | Disclosure: IFRS 13.93 g |
|           |   |                             | documentation | The description of the valuation processes used by the entity for the fair value measurement of assets (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).                     |                          |
| ifrs-full | DescriptionOfValuationPro<br>cessesUsedInFairValueMeasur<br>ementEntitysOwnEquityIn | text                        | label         | Description of valuation processes used in fair value measurement, entity's own equity instruments  | Disclosure: IFRS 13.93 g |
|           | struments   |                             | documentation | The description of the valuation processes used by the entity for the fair value measurement of its own equity instruments (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period). |                          |
| ifrs-full | DescriptionOfValuationPro<br>cessesUsedInFairValueMeasur<br>ementLiabilities        | text                        | label         | Description of valuation processes used in fair value measurement, liabilities  | Disclosure: IFRS 13.93 g |
|           |   |                             | documentation | The description of the valuation processes used by the entity for fair value measurement of liabilities (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).                    |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                     |
|-----------|---|-----------------------------|---------------|--|--------------------------------|
| ifrs-full | DescriptionOfValuationTech<br>niquesAndKeyModelInputsU<br>sedForDeterminingNoncon<br>trollingInterestInAnAcquiree | text                        | label         | Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value   | Disclosure: IFRS 3.B64 o (ii)  |
|           | MeasuredAtFairValue   | documentation               | documentation | The description of the valuation techniques and significant inputs used to measure non-controlling interest in an acquiree measured at fair value for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: At fair value [member]; Business combinations [member]; Valuation techniques [member]] |                                |
| ifrs-full | DescriptionOfValuationTech<br>niquesAndKeyModelInputsU<br>sedToMeasureContingentCon                               | text                        | label         | Description of valuation techniques and key model inputs used to measure contingent consideration  | Disclosure: IFRS 3.B67 b (iii) |
|           | sideration  |                             | documentation | The description of valuation techniques and key model inputs used to measure contingent consideration assets or liabilities. [Refer: Valuation techniques [member]]  |                                |
| ifrs-full | DescriptionOfValuationTech<br>niquesUsedInFairValueMea<br>surementAssets  | text                        | label         | Description of valuation techniques used in fair value measurement, assets   | Disclosure: IFRS 13.93 d       |
|           |   |                             | documentation | The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of assets. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]  |                                |
| ifrs-full | DescriptionOfValuationTech<br>niquesUsedInFairValueMea<br>surementEntitysOwnEquityIn                              | text                        | label         | Description of valuation techniques used in fair value measurement, entity's own equity instruments  | Disclosure: IFRS 13.93 d       |
|           | struments   |                             | documentation | The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of the entity's own equity instruments. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]   |                                |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DescriptionOfValuationTech<br>niquesUsedInFairValueMea<br>surementLiabilities     | text                        | label         | Description of valuation techniques used in fair value measurement, liabilities   | Disclosure: IFRS 13.93 d                                   |
|           |   |                             | documentation | The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of liabilities. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]                |  |
| ifrs-full | DescriptionOfValuationTech<br>niquesUsedToMeasureFairVa<br>lueLessCostsOfDisposal | text                        | label         | Description of valuation techniques used to measure fair value less costs of disposal   | Disclosure: IAS 36.130 f (ii),<br>Disclosure: IAS 36.134 e |
|           |   |                             | documentation | The description of the valuation techniques used to measure fair value less costs of disposal for a cash generating unit (group of units). [Refer: Valuation techniques [member]]   |  |
| ifrs-full | DescriptionOfVestingRequire<br>mentsForSharebasedPaymen<br>tArrangement           | text                        | label         | Description of vesting requirements for share-based payment arrangement   | Disclosure: IFRS 2.45 a                                    |
|           |   |                             | documentation | The description of the vesting requirements for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]] |  |
| ifrs-full | DescriptionOfVoluntary<br>ChangeInAccountingPolicy                                | text block                  | label         | Disclosure of voluntary change in accounting policy [text block]  | Disclosure: IAS 8.29                                       |
|           |   |                             | documentation | The disclosure of a voluntary change in accounting policy.  |  |
| ifrs-full | DescriptionOfWhenEntityTy<br>picallySatisfiesPerformanceO<br>bligations           | text                        | label         | Description of when entity typically satisfies performance obligations  | Disclosure: IFRS 15.119 a                                  |
|           |   |                             | documentation | The description of when the entity typically satisfies its performance obligations. [Refer: Performance obligations [member]]   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | DescriptionOfWhetherEnti<br>tyIsRequiredToAbsorbLosse<br>sOfStructuredEntitiesBeforeO<br>therParties                                   | text                        | label         | Description of whether entity is required to absorb losses of structured entities before other parties  | Example: IFRS 12.B26 d                           |
|           |  |                             | documentation | The description of whether the entity is required to absorb losses of structured entities before other parties.   |  |
| ifrs-full | DescriptionOfWhetherEntity<br>MakesAdjustmentForTimeVa<br>lueOfMoneyAndEffectOfFi<br>nancialRiskWhenUsingPre<br>miumAllocationApproach | text                        | label         | Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach  | Disclosure: Effective<br>2023-01-01 IFRS 17.97 b |
|           |  |                             | documentation | The description of whether an entity that uses the premium allocation approach makes an adjustment for the time value of money and the effect of financial risk applying paragraphs 56 and 57(b) of IFRS 17. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts. |  |
| ifrs-full | DescriptionOfWhetherInvest<br>mentInAssociateIsMeasuredU<br>singEquityMethodOrAtFairVa<br>lue  | text                        | label         | Description of whether investment in associate is measured using equity method or at fair value   | Disclosure: IFRS 12.21 b (i)                     |
|           |  |                             | documentation | The description of whether the investment in an associate is measured using the equity method or at fair value. [Refer: At fair value [member]; Associates [member]]  |  |
| ifrs-full | DescriptionOfWhetherInvest<br>mentInJointVentureIsMeasure<br>dUsingEquityMethodOrAt<br>FairValue                                       | text                        | label         | Description of whether investment in joint venture is measured using equity method or at fair value   | Disclosure: IFRS 12.21 b (i)                     |
|           |  |                             | documentation | The description of whether the investment in a joint venture is measured using the equity method or at fair value. [Refer: At fair value [member]; Joint ventures [member]]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type   | Label content   | References             |
|-----------|---|-----------------------------|--|---|------------------------|
| ifrs-full | DescriptionOfWhetherTher<br>eArePotentialIncomeTaxCon<br>sequencesNotPracticablyDe<br>terminable                | text                        | label  | Description of whether there are potential income tax consequences not practicably determinable   | Disclosure: IAS 12.82A |
|           |   | documentation               | The description of whether there are potential income tax consequences not practically determinable that would result from the payment of dividends to the entity's shareholders in jurisdictions where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings] |   |                        |
| frs-full  | DescriptionOfWhetherThird partyCreditEnhancementIsRe flectedInFairValueMeasure                                  | text                        | label  | Description of whether third-party credit enhancement is reflected in fair value measurement  | Disclosure: IFRS 13.98 |
|           | ment  |                             | documentation  | The description of whether third-party credit enhancement is reflected in the fair value measurement of liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]] |                        |
| ifrs-full | DescriptionWhetherChangeI<br>nAccountingPolicyIsMadeI<br>nAccordanceWithTransitio<br>nalProvisionsOfInitiallyAp | text                        | label  | Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS  | Disclosure: IAS 8.28 b |
|           | pliedIFRS   |                             | documentation  | The description that a change in accounting policy is made in accordance with the transitional provisions of an initially applied IFRS. [Refer: IFRSs [member]]   |                        |
| frs-full  | DesignatedFinancialLiabilitie<br>sAtFairValueThroughProfitOr<br>LossAbstract                                    |                             | label  | Designated financial liabilities at fair value through profit or loss [abstract]  |                        |
| ifrs-full | DesignatedLoansOrReceiva<br>blesAtFairValueThroughProfi<br>tOrLossAbstract                                      |                             | label  | Designated loans or receivables at fair value through profit or loss [abstract]   |                        |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | DestructionOfMajorProduc<br>tionPlantMember  | member                      | label         | Destruction of major production plant [member]   | Example: IAS 10.22 d                                 |
|           |  |                             | documentation | This member stands for destruction of a major production plant.  |  |
| ifrs-full | DeterminationOfFairValueOf<br>GoodsOrServicesReceivedOr<br>FairValueOfEquityInstru<br>mentsGrantedOnSharebased<br>Payments           | text                        | label         | Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments   | Disclosure: IFRS 2.46                                |
|           |  |                             | documentation | The explanation that enables users of financial statements to understand how the fair value of the goods or services received, or the fair value of the equity instruments granted, in share-based payment arrangements was determined. [Refer: Share-based payment arrangements [member]] |  |
| ifrs-full | DifferenceBetweenCarryingA<br>mountOfDividendsPayable<br>AndCarryingAmountOfNon<br>cashAssetsDistributed                             | X duration, credit          | label         | Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed   | Disclosure: IFRIC 17.15                              |
|           |  |                             | documentation | The amount of difference between the carrying amount of dividends payable and the carrying amount of non-cash assets distributed when settling the dividends payable. [Refer: Carrying amount [member]]  |  |
| ifrs-full | DifferenceBetweenCarryingA<br>mountOfFinancialLiabilityAn<br>dAmountContractuallyRe<br>quiredToPayAtMaturityToHol<br>derOfObligation | X instant                   | label         | Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation   | Disclosure: IFRS 7.10A b,<br>Disclosure: IFRS 7.10 b |
|           |  |                             | documentation | The amount by which the carrying amount of a financial liability is more (less) than the amount that the entity would be contractually required to pay at maturity to the holder of the obligation. [Refer: Carrying amount [member]]  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                  |
|-----------|---|-----------------------------|---------------|--|-----------------------------|
| ifrs-full | DilutedEarningsLossPerInstru<br>mentFromContinuingOpera<br>tionsParticipatingEquityIn<br>strumentsOtherThanOrdi<br>naryShares   | X.XX duration               | label         | Diluted earnings (loss) per instrument from continuing operations, participating equity instruments other than ordinary shares   | Common practice: IAS 33.A14 |
|           |   |                             | documentation | Diluted earnings (loss) per instrument from continuing operations for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares; Continuing operations [member]]     |                             |
| ifrs-full | DilutedEarningsLossPerInstru<br>mentFromDiscontinuedOper<br>ationsParticipatingEquityIn<br>strumentsOtherThanOrdi<br>naryShares | X.XX duration               | label         | Diluted earnings (loss) per instrument from discontinued operations, participating equity instruments other than ordinary shares   | Common practice: IAS 33.A14 |
|           |   |                             | documentation | Diluted earnings (loss) per instrument from discontinued operations for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares; Discontinued operations [member]] |                             |
| ifrs-full | DilutedEarningsLossPerInstru<br>mentParticipatingEquityIn<br>strumentsOtherThanOrdi<br>naryShares                               | X.XX duration               | label         | Diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares  | Common practice: IAS 33.A14 |
|           |   |                             | documentation | Diluted earnings (loss) per instrument for an equity instrument that participates in profit with ordinary shares according to a predetermined formula.   |                             |
|           |   |                             | totalLabel    | Total diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares  |                             |

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| Element name/role URI                                   | Element type and attributes | Label type   | Label content  | References  |
|---|-----------------------------|--|--|---|
| DilutedEarningsLossPerShare                             | X.XX duration               | label  | Diluted earnings (loss) per share  | Disclosure: IAS 33.66,<br>Disclosure: IAS 33.67   |
|   |                             | documentation  | The amount of profit (loss) attributable to ordinary equity holders of the parent entity (the numerator), divided by the weighted average number of ordinary shares outstanding during the period (the denominator), both adjusted for the effects of all dilutive potential ordinary shares. [Refer: Ordinary shares [member]; Weighted average [member]] |   |
|   |                             | commentaryGui-<br>dance  | The reported value should be tagged twice, with both this element and the element 'Basic earnings (loss) per share' when: (a) basic and diluted earnings per share are equal; and (b) an entity presents one line item to accomplish the dual presentation requirement of paragraph 67 of IAS 33.  |   |
|   |                             | totalLabel   | Total diluted earnings (loss) per share  |   |
| DilutedEarningsLossPerShare<br>FromContinuingOperations | X.XX duration               | label  | Diluted earnings (loss) per share from continuing operations   | Disclosure: IAS 33.66,<br>Disclosure: IAS 33.67   |
|   |                             | documentation  | Diluted earnings (loss) per share from continuing operations. [Refer: Continuing operations [member]; Diluted earnings (loss) per share]   |   |
|   |                             | commentaryGui-<br>dance  | continuing operations' when: (a) basic and diluted earnings  |   |
|   | DilutedEarningsLossPerShare | DilutedEarningsLossPerShare X.XX duration  DilutedEarningsLossPerShare X.XX duration | DilutedEarningsLossPerShare  DilutedEarningsLossPerShare  DilutedEarningsLossPerShare  Eabel totalLabel  CommentaryGuidance  totalLabel  DilutedEarningsLossPerShare FromContinuingOperations  X.XX duration  Iabel  documentation  commentaryGuidance   | DilutedEarningsLossPerShare  X.XX duration    DilutedEarningsLossPerShare   X.XX duration   Diluted earnings (loss) per share |

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

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

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type        | Label content   | References                    |
|-----------|---|-----------------------------|-------------------|---|-------------------------------|
| ifrs-full | DirectFinanceLeasesAcquire<br>dInBusinessCombination<br>Member                | member                      | label             | Direct finance leases acquired in business combination [member]   | Example: IFRS 3.B64 h         |
|           |   |                             | documentation     | This member stands for direct finance leases that are acquired in business combinations. [Refer: Business combinations [member]]  |                               |
| ifrs-full | DirectOperatingExpenseFro<br>mInvestmentProperty                              | (X) duration, debit         | label             | Direct operating expense from investment property   | Common practice: IAS 40.75 f  |
|           |   |                             | documentation     | The amount of direct operating expenses (including repairs and maintenance) arising from investment property. [Refer: Investment property]  |                               |
|           |   |                             | negatedTotalLabel | Total direct operating expense from investment property   |                               |
| ifrs-full | DirectOperatingExpenseFro<br>mInvestmentPropertyAb<br>stract                  |                             | label             | Direct operating expense from investment property [abstract]  |                               |
| ifrs-full | DirectOperatingExpenseFro<br>mInvestmentPropertyGenera<br>tingRentalIncome    | (X) duration, debit         | label             | Direct operating expense from investment property generating rental income  | Disclosure: IAS 40.75 f (ii)  |
|           |   |                             | documentation     | The amount of direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period recognised in profit or loss. [Refer: Investment property]        |                               |
|           |   |                             | negatedLabel      | Direct operating expense from investment property generating rental income  |                               |
| ifrs-full | DirectOperatingExpenseFro<br>mInvestmentPropertyNotGen<br>eratingRentalIncome | (X) duration, debit         | label             | Direct operating expense from investment property not generating rental income  | Disclosure: IAS 40.75 f (iii) |
|           | craming community   |                             | documentation     | The amount of direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental income during the period recognised in profit or loss. [Refer: Investment property] |                               |
|           |   |                             | negatedLabel      | Direct operating expense from investment property not generating rental income  |                               |

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| Prefix    | Element name/role URI     | Element type and attributes | Label type    | Label content  | References  |
|-----------|---------------------------|-----------------------------|---------------|--|---|
| ifrs-full | DirectorsRemunerationEx   | X duration, debit           | label         | Directors' remuneration expense  | Common practice: IAS 1.112 c  |
|           | pense                     |                             | documentation | The amount of remuneration paid or payable to the entity's directors.  |   |
| ifrs-full | DisaggregationOfInsurance | axis                        | label         | Disaggregation of insurance contracts [axis]   | Disclosure: Effective   |
|           | ContractsAxis             |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | 2023-01-01 IFRS 17.107,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.109,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.131 a,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.98 |
| ifrs-full | DisaggregationOfInsurance | member [default]            | label         | Disaggregation of insurance contracts [member]   | Disclosure: Effective   |
|           | ContractsMember           |                             | documentation | This member stands for all insurance contracts when disaggregated into insurance contracts issued and reinsurance contracts held. It also represents the standard value for the 'Disaggregation of insurance contracts' axis if no other member is used. [Refer: Insurance contracts [member]] | 2023-01-01 IFRS 17.107,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.109,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.131 a,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.98 |

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

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| ables [table]  ion related to receivables ations.  mpared with previous estimates appared with |  |
|--|--|
| mpared with previous estimates  mpared with previous estimates   | Disclosure: Effective                                    |
| mpared with previous estimates   | Disclosure: Effective                                    |
|  |  |
|  | Disclosure: Expiry date                                  |
| as compared with previous amount of the claims (ie claims about claims development en the earliest material claim(s) will uncertainty about the ims payments at the end of the equired to start more than 10 porting period. The entity is not ion about the amount and timing of ed typically within one year.  | 2023-01-01 IFRŚ 4.39 c (iii)                             |
| mpared with previous estimates   |  |
| s included in a table. These<br>reportable information<br>ined in one or many axes of the  |  |
| mpared with previous estimates   | Disclosure: Effective<br>2023-01-01 IFRS 17.130          |
|  | 1  |
| r  | reportable information<br>ned in one or many axes of the |

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| Prefix                   | Element name/role URI  | Element type and attributes | Label type    | Label content  | References              |
|--------------------------|--|-----------------------------|---------------|--|-------------------------|
| ifrs-full                | DisclosureOfAdditionalInfor<br>mationAboutDefinedBenefit<br>PlansExplanatory                                     | text block                  | label         | Disclosure of additional information about defined benefit plans [text block]  | Disclosure: IAS 19.137  |
|                          |  |                             | documentation | The disclosure of additional information about defined benefit plans necessary to meet the objectives of IAS 19. [Refer: Defined benefit plans [member]]           |                         |
| ifrs-full                | DisclosureOfAdditionalInfor<br>mationAboutLeasingActivi<br>tiesForLesseeExplanatory                              | text block                  | label         | Disclosure of additional information about leasing activities for lessee [text block]  | Disclosure: IFRS 16.59  |
|                          |  |                             | documentation | The disclosure of additional information about leasing activities of a lessee.   |                         |
| ifrs-full                | DisclosureOfAdditionalInfor<br>mationAboutLeasingActivi<br>tiesForLessorExplanatory                              | text block                  | label         | Disclosure of additional information about leasing activities for lessor [text block]  | Disclosure: IFRS 16.92  |
|                          |  |                             | documentation | The disclosure of additional information about leasing activities of a lessor.   |                         |
| mationAboutUnderstanding | DisclosureOfAdditionalInfor<br>mationAboutUnderstanding<br>FinancialPositionsAndLiquidi<br>tyOfEntityExplanatory | text block                  | label         | Disclosure of additional information about understanding financial position and liquidity of entity [text block]   | Example: IAS 7.50       |
|                          | ty orizinaty Expandicory   |                             | documentation | The disclosure of additional information that may be relevant to users of financial statements in understanding the financial position and liquidity of an entity. |                         |
| ifrs-full                | DisclosureOfAdditionalInfor<br>mationExplanatory   | text block                  | label         | Disclosure of additional information [text block]  | Disclosure: IAS 1.112 c |
|                          |  |                             | documentation | The disclosure of additional information that is not presented elsewhere in the financial statements, but that is relevant to an understanding of them.            |                         |

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| Prefix    | Element name/role URI  | Element type and attributes       | Label type    | Label content  | References  |
|-----------|--|-----------------------------------|---------------|--|---|
| ifrs-full | DisclosureOfAdditionalInfor<br>mationRepresentativeOfRis<br>kExposureArisingFromCon  | text block                        | label         | Disclosure of additional information representative of risk exposure arising from contracts within scope of IFRS 17 during period [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.123   |
|           | tractsWithinScopeOfIFRS17<br>DuringPeriodExplanatory   |                                   | documentation | The disclosure of additional information that is representative of the entity's risk exposure arising from contracts within the scope of IFRS 17 during the period, if the information disclosed about the entity's exposure to risk at the end of the reporting period is not representative.   |   |
| ifrs-full | DisclosureOfAdjustmentsMa<br>deWhenEntityChangedBasi<br>sOfDisaggregationOfInsuran<br>ceFinanceIncomeExpensesBet<br>weenProfitOrLossAndOther<br>ComprehensiveIncomeFor<br>ContractsWithDirectParticipa<br>tionFeaturesAbstract |                                   | label         | Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [abstract]  |   |
| ifrs-full | ifrs-full  DisclosureOfAdjustmentsMa deWhenEntityChangedBasi sOfDisaggregationOfInsuran ceFinanceIncomeExpensesBet weenProfitOrLossAndOther ComprehensiveIncomeFor ContractsWithDirectParticipa tionFeaturesExplanatory        | asi<br>Iran<br>esBet<br>her<br>Or | label         | Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.113 b |
|           |  |                                   | documentation | The disclosure of the adjustments made when an entity changed the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features; Insurance finance income (expenses)] |   |

| Prefix                    | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References  |
|---------------------------|--|---|---------------|---|---|
| ifrs-full                 | DisclosureOfAdjustmentsMa<br>deWhenEntityChangedBasi<br>sOfDisaggregationOfInsuran<br>ceFinanceIncomeExpensesBet<br>weenProfitOrLossAndOther<br>ComprehensiveIncomeFor |   | label         | Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [line items]                             |   |
|                           | ContractsWithDirectParticipa<br>tionFeaturesLineItems  |   | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |   |
| de<br>sc<br>ce<br>w<br>Cc | DisclosureOfAdjustmentsMa<br>deWhenEntityChangedBasi<br>sOfDisaggregationOfInsuran<br>ceFinanceIncomeExpensesBet<br>weenProfitOrLossAndOther<br>ComprehensiveIncomeFor | nenEntityChangedBasi<br>isaggregationOfInsuran<br>anceIncomeExpensesBet<br>ProfitOrLossAndOther | label         | Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [table]                                  | Disclosure: Effective<br>2023-01-01 IFRS 17.113 b |
|                           | ContractsWithDirectParticipa<br>tionFeaturesTable  |   | documentation | Schedule disclosing information related to the adjustments made when an entity changed the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features. |   |
| ifrs-full                 | DisclosureOfAllowanceFor<br>CreditLossesExplanatory  | text block  | label         | Disclosure of allowance for credit losses [text block]  | Common practice: IAS 1.10 e                       |
|                           |  |   | documentation | The disclosure of the allowance relating to impairments of financial assets due to credit losses. [Refer: Financial assets]   |   |
| ifrs-full                 | DisclosureOfAmountsAri<br>singFromInsuranceContract<br>sExplanatory  | text block  | label         | Disclosure of amounts arising from insurance contracts [text block]   | Disclosure: Expiry date 2023-01-01 IFRS 4.36      |
|                           |  | c   | documentation | The disclosure of information that identifies and explains the amounts in the entity's financial statements arising from insurance contracts. [Refer: Types of insurance contracts [member]]  |   |

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| Prefix        | Element name/role URI  | Element type and attributes | Label type    | Label content  | References             |
|---------------|--|-----------------------------|---------------|--|------------------------|
| ifrs-full     | DisclosureOfAmountsIncur<br>redByEntityForProvisionOf<br>KeyManagementPersonnelSer<br>vicesProvidedBySeparateMa<br>nagementEntitiesAbstract    |                             | label         | Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]  |                        |
| re<br>K<br>vi | DisclosureOfAmountsIncur<br>redByEntityForProvisionOf<br>KeyManagementPersonnelSer<br>vicesProvidedBySeparateMa<br>nagementEntitiesExplanatory | text block                  | label         | Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]  | Disclosure: IAS 24.18A |
|               |  |                             | documentation | The disclosure of amounts incurred by the entity for provision of key management personnel services that are provided by separate management entities. [Refer: Key management personnel of entity or parent [member]; Separate management entities [member]] |                        |
| ifrs-full     | DisclosureOfAmountsIncur<br>redByEntityForProvisionOf<br>KeyManagementPersonnelSer<br>vicesProvidedBySeparateMa<br>nagementEntitiesLineItems   | line items                  | label         | Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [line items]  |                        |
|               |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |                        |
| ifrs-full     | DisclosureOfAmountsIncur<br>redByEntityForProvisionOf<br>KeyManagementPersonnelSer<br>vicesProvidedBySeparateMa<br>nagementEntitiesTable       | table                       | label         | Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]   | Disclosure: IAS 24.18A |
|               |  |                             | documentation | Schedule disclosing information related to the amounts incurred by the entity for provision of key management personnel services that are provided by separate management entities.  |                        |

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| Prefix  | Element name/role URI   | Element type and attributes   | Label type    | Label content   | References             |
|---|---|---|---------------|---|------------------------|
| ifrs-full   | DisclosureOfAmountsOfPo<br>tentialIncomeTaxConsequen  | text  | label         | Description of amounts of potential income tax consequences practicably determinable  | Disclosure: IAS 12.82A |
| cesPracticablyDeterminable<br>Explanatory   | Explanatory documentation The description of t determinable potent result from the payr shareholders in juris at a higher or lower retained earnings is the entity, or where payable if part or all paid out as a divider | The description of the amounts of the practically determinable potential income tax consequences that would result from the payment of dividends to the entity's shareholders in jurisdictions where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings] |               |   |                        |
| ifrs-full   | DisclosureOfAmountsToBeR<br>ecoveredOrSettledAfterTwel<br>veMonthsForClassesOfAsset<br>sAndLiabilitiesThatContainA<br>mountsToBeRecoveredOrSet<br>tledBothNoMoreAndMore<br>ThanTwelveMonthsAfterRe<br>portingDateAbstract |   | label         | Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]   |                        |
| ifrs-full Disclosu<br>ecovered<br>veMonth<br>sAndLial<br>mountsT<br>tledBoth<br>ThanTwe | DisclosureOfAmountsToBeR<br>ecoveredOrSettledAfterTwel<br>veMonthsForClassesOfAsset<br>sAndLiabilitiesThatContainA  | text block  | label         | Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block] | Disclosure: IAS 1.61   |
|   | mountsToBeRecoveredOrSet<br>tledBothNoMoreAndMore<br>ThanTwelveMonthsAfterRe<br>portingDateExplanatory  | TwelveMonthsAfterRe   | documentation | The disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more, and more than, twelve months after reporting date.       |                        |

| Prefix   | Element name/role URI   | Element type and attributes | Label type   | Label content  | References                                      |
|--|---|-----------------------------|--|--|---|
| ecoveredOrSet<br>veMonthsForC<br>sAndLiabilities<br>mountsToBeRe<br>tledBothNoMo<br>ThanTwelveMo   | DisclosureOfAmountsToBeR<br>ecoveredOrSettledAfterTwel<br>veMonthsForClassesOfAsset<br>sAndLiabilitiesThatContainA<br>mountsToBeRecoveredOrSet<br>tledBothNoMoreAndMore | line items                  | label  | Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items]                    |   |
|  | ThanTwelveMonthsAfterRe portingDateLineItems  |                             | documentation  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |   |
| ifrs-full  DisclosureOfAmountsToBeR ecoveredOrSettledAfterTwel veMonthsForClassesOfAsset sAndLiabilitiesThatContainA mountsToBeRecoveredOrSet tledBothNoMoreAndMore ThanTwelveMonthsAfterRe portingDateTable | table   | label                       | Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table] | Disclosure: IAS 1.61   |   |
|  | ThanTwelveMonthsAfterRe   |                             | documentation  | Schedule disclosing information related to amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more, and more than, twelve months after reporting date. |   |
| ifrs-full  | DisclosureOfAnalysisOfInsur<br>anceRevenueAbstract  |                             | label  | Disclosure of analysis of insurance revenue [abstract]   |   |
| ifrs-full  | DisclosureOfAnalysisOfInsur<br>anceRevenueExplanatory   | text block                  | label  | Disclosure of analysis of insurance revenue [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.106 |
|  |   |                             | documentation  | The disclosure of the analysis of insurance revenue. [Refer: Insurance revenue]  |   |
| ifrs-full  | DisclosureOfAnalysisOfInsur<br>anceRevenueLineItems   | line items                  | label  | Disclosure of analysis of insurance revenue [line items]   |   |
|  |   |                             | documentation  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfAnalysisOfInsur<br>anceRevenueTable                         | table                       | label         | Disclosure of analysis of insurance revenue [table]   | Disclosure: Effective<br>2023-01-01 IFRS 17.106 |
|           |   |                             | documentation | Schedule disclosing information related to the analysis of insurance revenue.   |   |
| ifrs-full | DisclosureOfAnalysisOfO<br>therComprehensiveIncome<br>ByItemAbstract    |                             | label         | Disclosure of analysis of other comprehensive income by item [abstract]   |   |
| ifrs-full | DisclosureOfAnalysisOfO<br>therComprehensiveIncome<br>ByItemExplanatory | text block                  | label         | Disclosure of analysis of other comprehensive income by item [text block]   | Disclosure: IAS 1.106A                          |
|           |   |                             | documentation | The entire disclosure of the analysis of other comprehensive income by item.  |   |
| ifrs-full | DisclosureOfAnalysisOfO<br>therComprehensiveIncome<br>ByItemLineItems   | line items                  | label         | Disclosure of analysis of other comprehensive income by item [line items]   |   |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfAnalysisOfO<br>therComprehensiveIncome<br>ByItemTable       | table                       | label         | Disclosure of analysis of other comprehensive income by item [table]  | Disclosure: IAS 1.106A                          |
|           |   |                             | documentation | Schedule disclosing information related to the analysis of other comprehensive income by item.  |   |

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| Prefix  | Element name/role URI   | Element type and attributes | Label type    | Label content   | References              |
|---|---|-----------------------------|---------------|---|-------------------------|
| sentValueOfDefinedBenefitebligationThatDistinguishesN | DisclosureOfAnalysisOfPre<br>sentValueOfDefinedBenefitO<br>bligationThatDistinguishesNa<br>tureCharacteristicsAndRisk |                             | label         | Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]   | Example: IAS 19.137     |
|   | sExplanatory  |                             | documentation | The disclosure of an analysis of the present value of a defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish: (a) between amounts owing to active members, deferred members, and pensioners; (b) between vested benefits and accrued but not vested benefits; and (c) between conditional benefits, amounts attributable to future salary increases and other benefits. [Refer: Defined benefit obligation, at present value] |                         |
| ifrs-full   | DisclosureOfAnalysisOfSin<br>gleAmountOfDiscontinuedO<br>perationsAbstract  |                             | label         | Disclosure of analysis of single amount of discontinued operations [abstract]   |                         |
| ifrs-full   | DisclosureOfAnalysisOfSin<br>gleAmountOfDiscontinuedO<br>perationsExplanatory   | text block                  | label         | Disclosure of analysis of single amount of discontinued operations [text block]   | Disclosure: IFRS 5.33 b |
|   |   |                             | documentation | The disclosure of the analysis of the single amount of discontinued operations. [Refer: Discontinued operations [member]]   |                         |
| ifrs-full   | DisclosureOfAnalysisOfSin<br>gleAmountOfDiscontinuedO<br>perationsLineItems   | line items                  | label         | Disclosure of analysis of single amount of discontinued operations [line items]   |                         |
|   |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |                         |
| ifrs-full   | DisclosureOfAnalysisOfSin<br>gleAmountOfDiscontinuedO<br>perationsTable   | table                       | label         | Disclosure of analysis of single amount of discontinued operations [table]  | Disclosure: IFRS 5.33 b |
|   | perations radic   |                             | documentation | Schedule disclosing information related to the analysis of the single amount of discontinued operations.  | <u>-</u><br>:           |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                |
|-----------|---|-----------------------------|---------------|---|---------------------------|
| ifrs-full | DisclosureOfAssetsAndLiabili<br>tiesWithSignificantRiskOfMa<br>terialAdjustmentAbstract         |                             | label         | Disclosure of assets and liabilities with significant risk of material adjustment [abstract]  |                           |
| ifrs-full | DisclosureOfAssetsAndLiabili<br>tiesWithSignificantRiskOfMa<br>terialAdjustmentExplanatory      | text block                  | label         | Disclosure of assets and liabilities with significant risk of material adjustment [text block]  | Disclosure: IAS 1.125     |
|           |   |                             | documentation | The disclosure of assets and liabilities for which there exists a significant risk of material adjustment within the next year.   |                           |
|           | DisclosureOfAssetsAndLiabili<br>tiesWithSignificantRiskOfMa<br>terialAdjustmentLineItems        | line items                  | label         | Disclosure of assets and liabilities with significant risk of material adjustment [line items]  |                           |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                           |
| tie       | DisclosureOfAssetsAndLiabili<br>tiesWithSignificantRiskOfMa<br>terialAdjustmentTable            | table                       | label         | Disclosure of assets and liabilities with significant risk of material adjustment [table]   | Disclosure: IAS 1.125     |
|           |   |                             | documentation | Schedule disclosing information related to assets and liabilities with a significant risk of material adjustment.   |                           |
| ifrs-full | DisclosureOfAssetsRecogni<br>sedFromCostsToObtainOrFul<br>filContractsWithCustomer<br>sAbstract |                             | label         | Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]  |                           |
| ifrs-full | DisclosureOfAssetsRecogni<br>sedFromCostsToObtainOrFul<br>filContractsWithCustomer              | text block                  | label         | Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]  | Disclosure: IFRS 15.128 a |
|           | sExplanatory  |                             | documentation | The disclosure of assets recognised from the costs to obtain or fulfil contracts with customers.  |                           |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfAssetsRecogni<br>sedFromCostsToObtainOrFul<br>filContractsWithCustomersLi<br>neItems | line items                  | label         | Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]  |   |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfAssetsRecogni<br>sedFromCostsToObtainOrFul<br>filContractsWithCustomer<br>sTable     | table                       | label         | Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]   | -   |
|           |  |                             | documentation | Schedule disclosing information related to assets recognised from the costs to obtain or fulfil contracts with customers.   |   |
| ifrs-full | DisclosureOfAttributionOfEx<br>pensesByNatureToTheirFunc<br>tionAbstract                         |                             | label         | Disclosure of attribution of expenses by nature to their function [abstract]  |   |
| ifrs-full | DisclosureOfAttributionOfEx pensesByNatureToTheirFunc tionExplanatory                            | text block                  | label         | Disclosure of attribution of expenses by nature to their function [text block]  | Common practice: IAS 1.104,<br>Common practice: IAS 1.112 c |
|           |  |                             | documentation | The disclosure of attribution of expenses by nature to line items by function in the statement of profit or loss.   |   |
| ifrs-full | DisclosureOfAttributionOfEx<br>pensesByNatureToTheirFunc<br>tionLineItems                        | line items                  | label         | Disclosure of attribution of expenses by nature to their function [line items]  |   |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfAttributionOfEx pensesByNatureToTheirFunc tionTable                                  | table                       | label         | Disclosure of attribution of expenses by nature to their function [table]   | Common practice: IAS 1.104,<br>Common practice: IAS 1.112 c |
|           |  |                             | documentation | Schedule disclosing information related to attribution of expenses by nature to analysis of expenses by function in the statement of profit or loss.                            |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfAuditorsRemu<br>nerationExplanatory   | text block                  | label         | Disclosure of auditors' remuneration [text block]   | Common practice: IAS 1.10 e                        |
|           |   |                             | documentation | The disclosure of compensation to the entity's auditors.  |  |
| ifrs-full | DisclosureOfAuthorisationOf<br>FinancialStatementsExplana<br>tory                             | text block                  | label         | Disclosure of authorisation of financial statements [text block]  | Common practice: IAS 1.10 e                        |
|           |   |                             | documentation | The disclosure of the authorisation of financial statements for issue.  |  |
| ifrs-full | DisclosureOfAvailableforsa<br>leAssetsExplanatory   | text block                  | label         | Disclosure of available-for-sale financial assets [text block]  | Common practice: Expiry date 2023-01-01 IAS 1.10 e |
|           |   |                             | documentation | The disclosure of financial assets classified as available for sale. [Refer: Financial assets available-for-sale]                         |  |
| ifrs-full | DisclosureOfBasisOfConsoli<br>dationExplanatory   | text block                  | label         | Disclosure of basis of consolidation [text block]   | Common practice: IAS 1.10 e                        |
|           |   |                             | documentation | The disclosure of the basis used for consolidation.   |  |
| ifrs-full | DisclosureOfBasisOfPrepara<br>tionOfFinancialStatementsEx<br>planatory                        | text block                  | label         | Disclosure of basis of preparation of financial statements [text block]   | Common practice: IAS 1.10 e                        |
|           |   |                             | documentation | The disclosure of the basis used for the preparation of the financial statements.   |  |
| ifrs-full | DisclosureOfBiologicalAsset<br>sAndGovernmentGrantsForA<br>griculturalActivityExplana<br>tory | text block                  | label         | Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]  |  |
|           |   |                             | documentation | The entire disclosure for biological assets, agricultural produce at point of harvest and government grants related to biological assets. |  |
| ifrs-full | DisclosureOfBorrowingCost<br>sExplanatory   | text block                  | label         | Disclosure of borrowing costs [text block]  | Disclosure: IAS 23 - Disclosure                    |
|           |   |                             | documentation | The entire disclosure for borrowing costs.  |  |
| ifrs-full | DisclosureOfBorrowingsEx planatory  | text block                  | label         | Disclosure of borrowings [text block]   | Common practice: IAS 1.10 e                        |
|           |   |                             | documentation | The disclosure of borrowings. [Refer: Borrowings]   |  |

| Prefix   | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                        |
|--|--|-----------------------------|---------------|---|-----------------------------------|
| ifrs-full  | DisclosureOfBreakdownOfAs<br>setsAndLiabilitiesAggregate<br>dIntoSingleLineInvestmentBa<br>lanceTransitionFromPropor | text block                  | label         | Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block]                           | Disclosure: IFRS 11.C5            |
|  | tionateConsolidationToEquity<br>MethodExplanatory  |                             | documentation | The disclosure of the breakdown of assets and liabilities that have been aggregated into the single line investment balance for the transition from proportionate consolidation to the equity method. |                                   |
| ifrs-full  | DisclosureOfBusinessCombi<br>nationsAbstract   |                             | label         | Disclosure of detailed information about business combination [abstract]  |                                   |
| ifrs-full  | DisclosureOfBusinessCombi<br>nationsExplanatory  | text block                  | label         | Disclosure of business combinations [text block]  | Disclosure: IFRS 3 -, Disclosure: |
|  |  |                             | documentation | The entire disclosure for business combinations.  |                                   |
| ifrs-full DisclosureOfBusinessComl<br>nationsLineItems | DisclosureOfBusinessCombi<br>nationsLineItems  | line items                  | label         | Disclosure of detailed information about business combination [line items]  |                                   |
|  |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.                       |                                   |
| ifrs-full  | full DisclosureOfBusinessCombi table nationsTable  |                             | label         | Disclosure of detailed information about business combination [table]   | Disclosure: IFRS 3.B64            |
|  |  |                             | documentation | Schedule disclosing information related to details of business combinations.  |                                   |
| ifrs-full  | DisclosureOfCashAndBankBa<br>lancesAtCentralBanksExplana<br>tory   | text block                  | label         | Disclosure of cash and bank balances at central banks [text block]  | Common practice: IAS 1.10 e       |
|  |  |                             | documentation | The disclosure of cash and bank balances at central banks.  |                                   |
| ifrs-full  | DisclosureOfCashAndCashE<br>quivalentsExplanatory  | text block                  | label         | Disclosure of cash and cash equivalents [text block]  | Common practice: IAS 1.10 e       |
|  | , , , , , , , , , , , , , , , , , , ,  |                             | documentation | The disclosure of cash and cash equivalents. [Refer: Cash and cash equivalents]   |                                   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfCashFlowState mentExplanatory   | text block                  | label         | Disclosure of cash flow statement [text block]  | Disclosure: IAS 7 - Presentation of a statement of cash flows |
|           |   |                             | documentation | The entire disclosure for a statement of cash flows.  |   |
| ifrs-full | DisclosureOfChangesInAc countingEstimatesAbstract                                       |                             | label         | Disclosure of changes in accounting estimates [abstract]  |   |
| ifrs-full | DisclosureOfChangesInAc countingEstimatesExplana  | text block                  | label         | Disclosure of changes in accounting estimates [text block]  | Disclosure: IAS 8.39  |
|           | tory  |                             | documentation | The disclosure of changes in accounting estimates.  |   |
| ifrs-full | DisclosureOfChangesInAc countingEstimatesLineItems                                      | line items                  | label         | Disclosure of changes in accounting estimates [line items]  |   |
|           | CountingEstimatesEnterterns   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
|           | DisclosureOfChangesInAc countingEstimatesTable  | table                       | label         | Disclosure of changes in accounting estimates [table]   | Disclosure: IAS 8.39  |
|           | comming a summer runts  |                             | documentation | Schedule disclosing information related to the changes in accounting estimates.   |   |
| ifrs-full | DisclosureOfChangesInAc text block countingPoliciesAccountin gEstimatesAndErrorsExplana | text block                  | label         | Disclosure of changes in accounting policies, accounting estimates and errors [text block]  | Disclosure: IAS 8 - Accounting policies                       |
|           | tory  |                             | documentation | The entire disclosure for changes in accounting policies, accounting estimates and errors.  |   |
| ifrs-full | DisclosureOfChangesInAc countingPoliciesExplanatory                                     | text block                  | label         | Disclosure of changes in accounting policies [text block]   | Common practice: IAS 1.10 e                                   |
|           | ,   | · ' '                       | documentation | The disclosure of changes made to accounting policies by the entity.  |   |
| ifrs-full | DisclosureOfClaimsAndBene fitsPaidExplanatory   | text block                  | label         | Disclosure of claims and benefits paid [text block]   | Common practice: IAS 1.10 e                                   |
|           | The did the partition of  |                             | documentation | The disclosure of claims and benefits paid to policyholders.  |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | DisclosureOfClassesOfShare<br>CapitalAbstract                               |                             | label         | Disclosure of classes of share capital [abstract]   |                             |
| ifrs-full | DisclosureOfClassesOfShare<br>CapitalExplanatory                            | text block                  | label         | Disclosure of classes of share capital [text block]   | Disclosure: IAS 1.79 a      |
|           |   |                             | documentation | The disclosure of classes of share capital. [Refer: Share capital [member]]   |                             |
| ifrs-full | DisclosureOfClassesOfShare<br>CapitalLineItems                              | line items                  | label         | Disclosure of classes of share capital [line items]   |                             |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfClassesOfShare<br>CapitalTable                                  | ClassesOfShare table        | label         | Disclosure of classes of share capital [table]  | Disclosure: IAS 1.79 a      |
|           |   |                             | documentation | Schedule disclosing information related to classes of share capital.  |                             |
| ifrs-full | DisclosureOfCollateralExpla<br>natory                                       | text block                  | label         | Disclosure of collateral [text block]   | Common practice: IAS 1.10 e |
|           |   |                             | documentation | The disclosure of assets and liabilities used as collateral.  |                             |
| ifrs-full | DisclosureOfCommitment<br>sAndContingentLiabilitiesEx<br>planatory          | text block                  | label         | Disclosure of commitments and contingent liabilities [text block]   | Common practice: IAS 1.10 e |
|           |   |                             | documentation | The disclosure of commitments and contingent liabilities. [Refer: Contingent liabilities [member]]  |                             |
| ifrs-full | DisclosureOfCommitment sExplanatory   | text block                  | label         | Disclosure of commitments [text block]  | Common practice: IAS 1.10 e |
|           |   |                             | documentation | The disclosure of commitments.  |                             |
| ifrs-full | DisclosureOfComparativeIn<br>formationPreparedUnderPre<br>viousGAAPAbstract |                             | label         | Disclosure of comparative information prepared under previous GAAP [abstract]   |                             |

| Prefix   | Element name/role URI   | Element type and attributes                             | Label type   | Label content   | References  |
|--|---|---|--|---|---|
| frs-full   | DisclosureOfComparativeIn<br>formationPreparedUnderPre<br>viousGAAPExplanatory    | text block  | label  | Disclosure of comparative information prepared under previous GAAP [text block]   | Disclosure: IFRS 1.24   |
|  | Vious Grant Explanatory   |   | documentation  | The disclosure, in the entity's first IFRS financial statements, of comparative information prepared under previous GAAP.   |   |
| frs-full   | DisclosureOfComparativeIn<br>formationPreparedUnderPre<br>viousGAAPLineItems      | line items  | label  | Disclosure of comparative information prepared under previous GAAP [line items]   |   |
|  | VIOGE OF THE EMPERONIS  |   | documentation  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |   |
| ifrs-full DisclosureOfComparativeIn formationPreparedUnderPre viousGAAPTable | table   | label   | Disclosure of comparative information prepared under previous GAAP [table]                       | Disclosure: IFRS 1.24   |   |
|  |   | documentation   | Schedule disclosing information related to comparative information prepared under previous GAAP. |   |   |
| ifrs-full DisclosureOfCompo<br>GroupExplanatory                              | DisclosureOfCompositionOf<br>GroupExplanatory                                     |   | label  | Disclosure of composition of group [text block]   | Disclosure: IFRS 12.10 a (i)  |
|  | Group Explanatory   |   | documentation  | The disclosure of the composition of the group (the parent and all its subsidiaries). [Refer: Subsidiaries [member]; Parent [member]]   |   |
| ifrs-full  | DisclosureOfCompoundFi<br>nancialInstrumentsWithMulti<br>pleEmbeddedDerivativesEx | nancialInstrumentsWithMulti<br>pleEmbeddedDerivativesEx | label  | Description of compound financial instruments with multiple embedded derivatives  | Disclosure: IFRS 7.17   |
| 1 1  | 1   |   | documentation  | The description of financial instruments with both a liability and an equity component that have multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument). [Refer: Derivatives [member]; Financial instruments, class [member]] |   |
| ifrs-full  | DisclosureOfConsolidate<br>dAndSeparateFinancialState                             | text block  | label  | Disclosure of separate financial statements [text block]  | Disclosure: IAS 27 - Disclosure,<br>Disclosure: IFRS 12 - Objective |
|  | mentsExplanatory  |   | documentation  | The entire disclosure for separate financial statements.  | Disclosure. II to 12 - Objective                                    |
| ifrs-full  | DisclosureOfContingentLiabi<br>litiesAbstract                                     |   | label  | Disclosure of contingent liabilities [abstract]   |   |

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| Prefix              | Element name/role URI   | Element type and attributes | Label type  | Label content   | References  |
|---------------------|---|-----------------------------|---|---|---|
| frs-full            | DisclosureOfContingentLiabi litiesExplanatory                             | text block                  | label   | Disclosure of contingent liabilities [text block]   | Disclosure: IAS 37.86                                 |
|                     |   |                             | documentation   | The disclosure of contingent liabilities. [Refer: Contingent liabilities [member]]  |   |
| frs-full            | DisclosureOfContingentLiabi<br>litiesInBusinessCombinatio<br>nAbstract    |                             | label   | Disclosure of contingent liabilities in business combination [abstract]   |   |
| ifrs-full           | DisclosureOfContingentLiabi<br>litiesInBusinessCombinatio<br>nExplanatory | text block                  | label   | Disclosure of contingent liabilities in business combination [text block]   | Disclosure: IFRS 3.B64 j                              |
| nexplanatory        | inExplanatory   | - '                         | documentation   | The disclosure of contingent liabilities in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]                                    |   |
| ifrs-full           | DisclosureOfContingentLiabi<br>litiesInBusinessCombination<br>LineItems   |                             | label   | Disclosure of contingent liabilities in business combination [line items]   |   |
|                     |   |                             | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| litiesInBusinessCom | DisclosureOfContingentLiabi<br>litiesInBusinessCombination<br>Table       |                             | label   | Disclosure of contingent liabilities in business combination [table]  | Disclosure: IFRS 3.B64 j,<br>Disclosure: IFRS 3.B67 c |
|                     |   | documentation               | Schedule disclosing information related to contingent liabilities in business combinations. |   |   |
| ifrs-full           | DisclosureOfContingentLiabi<br>litiesLineItems                            | line items                  | label   | Disclosure of contingent liabilities [line items]   |   |
|                     | ndesEmerens   | docum                       | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full           | DisclosureOfContingentLiabi<br>litiesTable                                | table                       | label   | Disclosure of contingent liabilities [table]  | Disclosure: IAS 37.86                                 |
|                     | inues faute   | documentati                 | documentation   | Schedule disclosing information related to contingent liabilities.  |   |

| Prefix              | Element name/role URI   | Element type and attributes | Label type  | Label content  | References   |
|---------------------|---|-----------------------------|---|--|--|
| ifrs-full           | DisclosureOfContinuingInvol<br>vementInDerecognisedFinan<br>cialAssetsAbstract    |                             | label   | Disclosure of continuing involvement in derecognised financial assets [abstract]   |  |
| ifrs-full           | DisclosureOfContinuingInvol<br>vementInDerecognisedFinan<br>cialAssetsExplanatory | text block                  | label   | Disclosure of continuing involvement in derecognised financial assets [text block]   | Disclosure: IFRS 7.42E,<br>Disclosure: IFRS 7.42G                |
|                     |   |                             | documentation   | The disclosure of continuing involvement in derecognised financial assets. [Refer: Financial assets]   |  |
| ifrs-full           | DisclosureOfContinuingInvol<br>vementInDerecognisedFinan<br>cialAssetsLineItems   | line items                  | label   | Disclosure of continuing involvement in derecognised financial assets [line items]   |  |
| cialAssetsLineItems |   | documentation               | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |  |
| ifrs-full           | DisclosureOfContinuingInvol<br>vementInDerecognisedFinan<br>cialAssetsTable       | table                       | label   | Disclosure of continuing involvement in derecognised financial assets [table]  | Disclosure: IFRS 7.42E,<br>Disclosure: IFRS 7.42G                |
|                     | CAM ISSUES AUDIO  |                             | documentation   | Schedule disclosing information related to continuing involvement in derecognised financial assets.  |  |
| ifrs-full           | DisclosureOfCostOfSalesEx planatory   | text block                  | label   | Disclosure of cost of sales [text block]   | Common practice: IAS 1.10 e                                      |
|                     | planatory   |                             | documentation   | The disclosure of the cost of sales. [Refer: Cost of sales]  |  |
| ifrs-full           | DisclosureOfCreditRiskExpla<br>natory   | text block                  | label   | Disclosure of credit risk [text block]   | Common practice: IAS 1.10 e,<br>Disclosure: IFRS 7 - Credit risk |
|                     |   |                             | documentation   | The disclosure of credit risk. [Refer: Credit risk [member]]   |  |
| ifrs-full           | DisclosureOfCreditRiskExpo<br>sureAbstract  |                             | label   | Disclosure of credit risk exposure [abstract]  |  |
| ifrs-full           | DisclosureOfCreditRiskExpo<br>sureExplanatory                                     | text block                  | label   | Disclosure of credit risk exposure [text block]  | Disclosure: IFRS 7.35M   |
| Suree               | outerspanatory  |                             | documentation   | The disclosure of the credit risk exposure. Credit risk exposure is the credit risk inherent in an entity's financial assets and commitments to extend credit. |  |

| Prefix   | Element name/role URI                                  | Element type and attributes | Label type  | Label content   | References   |                         |
|--|--|-----------------------------|---|---|--|-------------------------|
| ifrs-full  | DisclosureOfCreditRiskExpo<br>sureLineItems            | line items                  | label   | Disclosure of credit risk exposure [line items]   |  |                         |
|  |  |                             | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |                         |
| ifrs-full  | DisclosureOfCreditRiskExpo<br>sureTable                | table                       | label   | Disclosure of credit risk exposure [table]  | Disclosure: IFRS 7.35M   |                         |
|  | surcrubic  |                             | documentation   | Schedule disclosing information related to the credit risk exposure.  |  |                         |
| ifrs-full  | DisclosureOfCreditRiskOfIn suranceContractsExplanatory | text block                  | label   | Disclosure of credit risk of insurance contracts [text block]   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39 d  |                         |
|  | surancecontractsexplanatory                            | SuranceContractsExplanatory |   | documentation   | The disclosure of information about the credit risk of insurance contracts. [Refer: Credit risk [member]; Types of insurance contracts [member]] | 2025-01-01 IFRS 4.39 ti |
| ifrs-full DisclosureOfDebtSecuritie sExplanatory |  | text block                  | label   | Disclosure of debt instruments [text block]   | Common practice: IAS 1.10 e  |                         |
|  | pianatory  | documentation               | The disclosure of debt instruments. [Refer: Debt instruments issued; Debt instruments held] |   |  |                         |
|  | tionCostsArisingFromInsuran                            | ostsArisingFromInsuran      | label   | Disclosure of deferred acquisition costs arising from insurance contracts [text block]  | Common practice: IAS 1.10 e  |                         |
|  | cccontractsExplanatory                                 |                             | documentation   | The disclosure of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]                             |  |                         |
| ifrs-full  | DisclosureOfDeferredInco<br>meExplanatory              | text block                  | label   | Disclosure of deferred income [text block]  | Common practice: IAS 1.10 e  |                         |
|  | педхранатогу   |                             | documentation   | The disclosure of deferred income. [Refer: Deferred income including contract liabilities]  |  |                         |
| ifrs-full  | DisclosureOfDeferredTaxesEx                            | text block                  | label   | Disclosure of deferred taxes [text block]   | Common practice: IAS 1.10 e  |                         |
| pianato  | planatory  |                             | documentation   | The disclosure of deferred taxes. [Refer: Deferred tax liabilities; Deferred tax assets]  |  |                         |
| ifrs-full  | DisclosureOfDefinedBenefit<br>PlansAbstract            |                             | label   | Disclosure of defined benefit plans [abstract]  |  |                         |

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| Prefix    | Element name/role URI                               | Element type and attributes | Label type    | Label content   | References                   |
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| ifrs-full | DisclosureOfDefinedBenefit<br>PlansExplanatory      | text block                  | label         | Disclosure of defined benefit plans [text block]  | Disclosure: IAS 19.138       |
|           | , ,   |                             | documentation | The disclosure of defined benefit plans. [Refer: Defined benefit plans [member]]  |                              |
| ifrs-full | DisclosureOfDefinedBenefit<br>PlansLineItems        | line items                  | label         | Disclosure of defined benefit plans [line items]  |                              |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                              |
| ifrs-full | DisclosureOfDefinedBenefit<br>PlansTable            | table                       | label         | Disclosure of defined benefit plans [table]   | Disclosure: IAS 19.138       |
|           | T Idaily Tubic                                      |                             | documentation | Schedule disclosing information related to defined benefit plans.   |                              |
|           | DisclosureOfDefinedContri<br>butionPlansExplanatory | text block                  | label         | Disclosure of defined contribution plans [text block]   | Common practice: IAS 19.28   |
|           |   |                             | documentation | The disclosure of defined contribution plans. [Refer: Post-<br>employment benefit expense, defined contribution plans]  |                              |
| ifrs-full | DisclosureOfDepositaryRe ceiptsAbstract             |                             | label         | Disclosure of depositary receipts [abstract]  |                              |
| ifrs-full | DisclosureOfDepositaryRe ceiptsExplanatory          | text block                  | label         | Disclosure of depositary receipts [text block]  | Common practice: IAS 1.112 c |
|           | ceipestapianatory                                   |                             | documentation | The disclosure of information about depositary receipts.  |                              |
| ifrs-full | DisclosureOfDepositaryRe ceiptsLineItems            | line items                  | label         | Disclosure of depositary receipts [line items]  |                              |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                              |
| ifrs-full | DisclosureOfDepositaryRe ceiptsTable                | table                       | label         | Disclosure of depositary receipts [table]   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | Schedule disclosing information about depositary receipts.  |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |   |
|-----------|---|-----------------------------|---------------|---|--|---|
| ifrs-full | DisclosureOfDepositsFrom<br>BanksExplanatory                          | text block                  | label         | Disclosure of deposits from banks [text block]  | Common practice: IAS 1.10 e  |   |
|           | DanksLapianatory  |                             | documentation | The disclosure of deposits from banks. [Refer: Deposits from banks]   |  |   |
| ifrs-full | DisclosureOfDepositsFrom<br>CustomersExplanatory                      | text block                  | label         | Disclosure of deposits from customers [text block]  | Common practice: IAS 1.10 e  |   |
|           | Customersexplanatory  |                             | documentation | The disclosure of deposits from customers. [Refer: Deposits from customers]   |  |   |
| ifrs-full | DisclosureOfDepreciationAn<br>dAmortisationExpenseExpla               | text block                  | label         | Disclosure of depreciation and amortisation expense [text block]  | Common practice: IAS 1.10 e  |   |
|           | natory  |                             | documentation | The disclosure of depreciation and amortisation expense. [Refer: Depreciation and amortisation expense]   |  |   |
| ifrs-full | DisclosureOfDerivativeFinan cialInstrumentsExplanatory                | text block                  | label         | Disclosure of derivative financial instruments [text block]   | Common practice: IAS 1.10 6  |   |
|           | ciamistrumentsexpianatory   |                             | documentation | The disclosure of derivative financial instruments. [Refer: Derivatives [member]]   |  |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutBiologicalAssetsAb<br>stract  |                             | label         | Disclosure of detailed information about biological assets [abstract]   |  |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutBiologicalAssetsEx            |                             | label         | Disclosure of detailed information about biological assets [text block]   | Example: IAS 41.43   |   |
|           | pianatory   |                             | documentation | The disclosure of detailed information about biological assets. [Refer: Biological assets]  |  |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutBiologicalAssetsLi<br>neItems | line items                  | label         | Disclosure of detailed information about biological assets [line items]   |  |   |
|           | nenems  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutBiologicalAsset               | table                       | label         | Disclosure of detailed information about biological assets [table]  | Example: IAS 41.43   |   |
|           | sTable  | STable                      |               | documentation   | Schedule disclosing information related to details of biological assets. | 1 |

| Prefix    | Element name/role URI  | Element type and attributes               | Label type    | Label content   | References  |
|-----------|--|---|---------------|---|---|
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutBorrowingsAb<br>stract   |   | label         | Disclosure of detailed information about borrowings [abstract]  |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutBorrowingsExpla<br>natory  | text block                                | label         | Disclosure of detailed information about borrowings [text block]  | Common practice: IFRS 7.7   |
|           |  |   | documentation | The disclosure of detailed information about borrowings. [Refer: Borrowings]  |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutBorrowingsLineI<br>tems  | line items                                | label         | Disclosure of detailed information about borrowings [line items]  |   |
| tems      |  |   | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
|           | DisclosureOfDetailedInforma<br>tionAboutBorrowingsTable  | table                                     | label         | Disclosure of detailed information about borrowings [table]   | Common practice: IFRS 7.7   |
|           | tion/tooutborrowings rable   |   | documentation | Schedule disclosing information related to details of borrowings.   |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutBusinessCombina<br>tionsExplanatory  | text block                                | label         | Disclosure of detailed information about business combination [text block]  | Disclosure: IFRS 3 -, Disclosure: application of paragraphs 59 and 61 |
|           |  |   | documentation | The disclosure of detailed information about business combinations. [Refer: Business combinations [member]]   |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutConcentrationsO<br>fRiskThatArisesFromCon<br>tractsWithinScopeOfIFR<br>S17Abstract |   | label         | Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]   |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutConcentrationsO<br>fRiskThatArisesFromCon<br>tractsWithinScopeOfIFR                | AboutConcentrationsO<br>ThatArisesFromCon | label         | Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.127                       |
|           | S17Explanatory   |   | documentation | The disclosure of detailed information about concentrations of risk that arises from contracts within the scope of IFRS 17.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                      |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutConcentrationsO<br>fRiskThatArisesFromCon<br>tractsWithinScopeOfIFR<br>S17LineItems | line items                  | label         | Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]  |   |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.          |   |
| frs-full  | DisclosureOfDetailedInforma<br>tionAboutConcentrationsO<br>fRiskThatArisesFromCon<br>tractsWithinScopeOfIFR                 | table                       | label         | Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [table]   | Disclosure: Effective<br>2023-01-01 IFRS 17.127 |
| S17Table  |   |                             | documentation | Schedule disclosing information related to concentrations of risk that arises from contracts within the scope of IFRS 17.  |   |
| frs-full  | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4Abstract                      |                             | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]   |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO  | text block                  | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]   | Disclosure: Expiry date 2023-01-01 IFRS 4.39G a |
|           | fIFRS4Explanatory   |                             | documentation | The disclosure of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value] |   |
| frs-full  | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4ForAssociatesAbstract         |                             | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes              | Label type    | Label content   | References                                       |
|-----------|---|--|---------------|---|--|
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4ForAssociatesExplana            | text block                               | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text block]   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J |
|           | tory  |  | documentation | The disclosure of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4 for associates. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]     |  |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4ForAssociatesLineI              | line items                               | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [line items]   |  |
| tems      | tems  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.                             |  |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4ForAssociatesTable              |  | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [table]  | Disclosure: Expiry date 2023-01-01 IFRS 4.39J    |
|           |   |  | documentation | Schedule disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4 for associates.   |  |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4ForJointVenturesAb<br>stract    |  | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]   |  |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4ForJointVenturesExpla<br>natory | outFinancialAssetsDe<br>InParagraph39EaO | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block]   | Disclosure: Expiry date 2023-01-01 IFRS 4.39J    |
|           |   |  | documentation | The disclosure of detailed information about the financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4ForJointVenturesLineI | line items                  | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [line items]   |   |
|           | tems  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4ForJointVenturesTable | table                       | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [table]  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J                          |
|           |   |                             | documentation | Schedule disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures.   |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4LineItems             | sDe                         | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line items]  |   |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| frs-full  | DisclosureOfDetailedInforma<br>tionAboutFinancialAssetsDe<br>scribedInParagraph39EaO                                | table                       | label         | Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [table]   | Disclosure: Expiry date 2023-01-01 IFRS 4.39G a                           |
|           | fIFRS4Table   |                             | documentation | Schedule disclosing information related to the financial assets described in paragraph 39E(a) of IFRS 4.  |   |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutFinancialInstru<br>mentsExplanatory   | text block                  | label         | Disclosure of detailed information about financial instruments [text block]   | Disclosure: IFRS 7.31,<br>Disclosure: IFRS 7.35K,<br>Disclosure: IFRS 7.7 |
|           |   |                             | documentation | The disclosure of detailed information about financial instruments. [Refer: Financial instruments, class [member]]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutHedgedItemsAb<br>stract           |                             | label         | Disclosure of detailed information about hedged items [abstract]  |  |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutHedgedItemsExpla<br>natory        | text block                  | label         | Disclosure of detailed information about hedged items [text block]  | Disclosure: IFRS 7.24B                       |
|           |   |                             | documentation | The disclosure of detailed information about hedged items. [Refer: Hedged items [member]]   |  |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutHedgedItemsLineI<br>tems          | line items                  | label         | Disclosure of detailed information about hedged items [line items]  |  |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutHedgedItemsTable                  | table                       | label         | Disclosure of detailed information about hedged items [table]   | Disclosure: IFRS 7.24B                       |
|           |   |                             | documentation | Schedule disclosing information related to details of hedged items.   |  |
| frs-full  | DisclosureOfDetailedInforma<br>tionAboutHedgesExplanatory                 | text block                  | label         | Disclosure of detailed information about hedges [text block]  | Disclosure: Expiry date 2023-01-01 IFRS 7.22 |
|           |   |                             | documentation | The disclosure of detailed information about hedges.  |  |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutHedgingInstru<br>mentsAbstract    |                             | label         | Disclosure of detailed information about hedging instruments [abstract]   |  |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutHedgingInstru<br>mentsExplanatory | text block                  | label         | Disclosure of detailed information about hedging instruments [text block]   | Disclosure: IFRS 7.24A                       |
|           |   |                             | documentation | The disclosure of detailed information about hedging instruments. [Refer: Hedging instruments [member]]   |  |
|           |   |                             |               |   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References             |
|-----------|--|-----------------------------|---------------|---|------------------------|
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutHedgingInstru<br>mentsLineItems              | line items                  | label         | Disclosure of detailed information about hedging instruments [line items]   |                        |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                        |
| frs-full  | DisclosureOfDetailedInforma<br>tionAboutHedgingInstru<br>mentsTable                  | table                       | label         | Disclosure of detailed information about hedging instruments [table]  | Disclosure: IFRS 7.24A |
|           |  |                             | documentation | Schedule disclosing information related to details of hedging instruments.  |                        |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutIntangibleAssetsEx<br>planatory              | text block                  | label         | Disclosure of detailed information about intangible assets [text block]   | Disclosure: IAS 38.118 |
|           |  |                             | documentation | The disclosure of detailed information about intangible assets. [Refer: Intangible assets other than goodwill]  |                        |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutInvestmentProper<br>tyExplanatory            | text block                  | label         | Disclosure of detailed information about investment property [text block]   | Disclosure: IAS 40.32A |
|           |  |                             | documentation | The disclosure of detailed information about investment property. [Refer: Investment property]  |                        |
| frs-full  | DisclosureOfDetailedInforma<br>tionAboutPropertyPlantAndE<br>quipmentExplanatory     | text block                  | label         | Disclosure of detailed information about property, plant and equipment [text block]   | Disclosure: IAS 16.73  |
|           |  |                             | documentation | The disclosure of detailed information about property, plant and equipment. [Refer: Property, plant and equipment]  |                        |
| ifrs-full | DisclosureOfDetailedInforma<br>tionAboutServiceConcessio<br>nArrangementsExplanatory | text block                  | label         | Disclosure of detailed information about service concession arrangements [text block]   | Disclosure: SIC 29.6   |
|           |  |                             | documentation | The disclosure of detailed information about service concession arrangements. [Refer: Service concession arrangements [member]]   |                        |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfEffectOfChange<br>OfInvestmentEntityStatusOn<br>FinancialStatementsExplana | text block                  | label         | Disclosure of effect of change of investment entity status on financial statements [text block]   | Disclosure: IFRS 12.9B                          |
|           | tory   |                             | documentation | The disclosure of the effect of the change of investment entity status on the financial statements. [Refer: Disclosure of investment entities [text block]]                     |   |
| ifrs-full | DisclosureOfEffectOfChange<br>sInForeignExchangeRatesEx<br>planatory                   | text block                  | label         | Disclosure of effect of changes in foreign exchange rates [text block]  | Disclosure: IAS 21 - Disclosure                 |
|           | planatory  |                             | documentation | The entire disclosure for the effect of changes in foreign exchange rates.  |   |
| ifrs-full | DisclosureOfEffectOfInsuran<br>ceContractsInitiallyRecognise<br>dAbstract              |                             | label         | Disclosure of effect of insurance contracts initially recognised [abstract]   |   |
| ifrs-full | DisclosureOfEffectOfInsuran ceContractsInitiallyRecognise dExplanatory                 |                             | label         | Disclosure of effect of insurance contracts initially recognised [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.107 |
|           |  |                             | documentation | The disclosure of the effect of insurance contracts initially recognised in the period. [Refer: Insurance contracts [member]]   |   |
| ifrs-full | DisclosureOfEffectOfInsuran ceContractsInitiallyRecognise dLineItems                   |                             | label         | Disclosure of effect of insurance contracts initially recognised [line items]   |   |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfEffectOfInsuran<br>ceContractsInitiallyRecogni<br>sedTable                 | table                       | label         | Disclosure of effect of insurance contracts initially recognised [table]  | Disclosure: Effective<br>2023-01-01 IFRS 17.107 |
|           | SCUIDUIC   |                             | documentation | Schedule disclosing information related to the effect of insurance contracts initially recognised in the period.  |   |
| ifrs-full | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossAbstract      |                             | label         | Disclosure of effect of overlay approach reclassification on profit or loss [abstract]  |   |

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| Prefix          | Element name/role URI   | Element type and attributes           | Label type    | Label content   | References  |
|-----------------|---|---------------------------------------|---------------|---|---|
| ifrs-full       | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossExplanatory                  | text block                            | label         | Disclosure of effect of overlay approach reclassification on profit or loss [text block]  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L e |
|                 |   |                                       | documentation | The disclosure of the effect of the overlay approach reclassification on profit or loss.  |   |
| ifrs-full       | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossForAssocia<br>tesAbstract    |                                       | label         | Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]   |   |
| layApp<br>nOnPr | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossForAssocia                   | text block                            | label         | Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M   |
|                 | tesExplanatory  |                                       | documentation | The disclosure of the effect of the overlay approach reclassification on profit or loss for associates.   |   |
| 1               | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossForAssocia                   | assificatio                           | label         | Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]   |   |
|                 | tesLineItems  |                                       | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full       | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossForAsso                      | achReclassificatio<br>itOrLossForAsso | label         | Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M   |
|                 | ciatesTable   |                                       | documentation | Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss for associates.  |   |
| ifrs-full       | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossForJointVen<br>turesAbstract |                                       | label         | Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossForJointVen<br>turesExplanatory | text block                  | label         | Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M   |
|           | turestaphanatory   |                             | documentation | The disclosure of the effect of the overlay approach reclassification on profit or loss for joint ventures.   |   |
| ifrs-full | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossForJointVen<br>turesLineItems   | line items                  | label         | Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]   |   |
|           | turestimenems  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossForJointVen<br>turesTable       | table                       | label         | Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M   |
|           |  |                             | documentation | Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss for joint ventures.  |   |
| ifrs-full | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossLineItems                       | line items                  | label         | Disclosure of effect of overlay approach reclassification on profit or loss [line items]  |   |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfEffectOfOver<br>layApproachReclassificatio<br>nOnProfitOrLossTable                           | table                       | label         | Disclosure of effect of overlay approach reclassification on profit or loss [table]   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L e |
|           |  |                             | documentation | Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes                               | Label type    | Label content  | References                      |
|-----------|---|---|---------------|--|---------------------------------|
| ifrs-full | DisclosureOfEffectsOfChange<br>sInParentsOwnershipInteres<br>tInSubsidiaryThatDoNotRe<br>sultInLossOfControlOnEqui  | text block  | label         | Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]  | Disclosure: IFRS 12.18          |
|           | tyAttributableToOwnersOf<br>ParentExplanatory   |   | documentation | The disclosure of a schedule that shows the effects of any changes in the parent's ownership interest in a subsidiary that do not result in a loss of control on the equity attributable to owners of the parent.  |                                 |
| ifrs-full | DisclosureOfEmployeeBene fitsExplanatory  | text block  | label         | Disclosure of employee benefits [text block]   | Disclosure: IAS 19 - Scope      |
|           |   |   | documentation | The entire disclosure for employee benefits.   |                                 |
| ifrs-full | DisclosureOfEntitysReporta<br>bleSegmentsExplanatory  | fEntitysReporta<br>Explanatory text block                 | label         | Disclosure of entity's operating segments [text block]   | Disclosure: IFRS 8 - Disclosure |
|           |   |   | documentation | The entire disclosure for operating segments.  |                                 |
| ifrs-full | DisclosureOfEventsAfterRe<br>portingPeriodExplanatory   | text block  | label         | Disclosure of events after reporting period [text block]   | Disclosure: IAS 10 - Disclosure |
|           |   |   | documentation | The entire disclosure for events after the reporting period.   |                                 |
| ifrs-full | DisclosureOfEvidenceSuppor tingRecognitionOfDeferred TaxAssetsDependentOnFu tureTaxableProfitsAndEntity HasSufferedALossInCurren tOrPrecedingPeriodExplana tory | cionOfDeferred pendentOnFu ProfitsAndEntity ALossInCurren | label         | Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates  | Disclosure: IAS 12.82           |
|           |   |   | documentation | The description of the nature of the evidence supporting the recognition of a deferred tax asset when: (a) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and (b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates. [Refer: Temporary differences [member]; Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates] |                                 |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                     |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfExpensesByNa<br>tureExplanatory  | text block                  | label         | Disclosure of expenses by nature [text block]   | Common practice: IAS 1.10 e                    |
|           |  |                             | documentation | The disclosure of expenses by nature. [Refer: Expenses, by nature]  |  |
| ifrs-full | DisclosureOfExpensesExpla<br>natory  | text block                  | label         | Disclosure of expenses [text block]   | Common practice: IAS 1.10 e                    |
|           |  |                             | documentation | The disclosure of expenses.   |  |
| ifrs-full | DisclosureOfExplorationAn<br>dEvaluationAssetsExplana  | text block                  | label         | Disclosure of exploration and evaluation assets [text block]  | Disclosure: IFRS 6 - Disclosure                |
|           | tory   |                             | documentation | The entire disclosure for exploration and evaluation assets.  | -  |
| ifrs-full | DisclosureOfExtentOfRiskEx<br>posureEntityManagesForHed<br>gingRelationshipsDirectlyAf<br>fectedByInterestRateBench<br>markReformExplanatory | Hed<br>Af                   | label         | Disclosure of extent of risk exposure entity manages for hedging relationships directly affected by interest rate benchmark reform [text block]                                 | Disclosure: IFRS 7.24H b                       |
|           |  |                             | documentation | The disclosure of the extent of the risk exposure the entity manages for hedging relationships directly affected by the interest rate benchmark reform.                         |  |
| ifrs-full | DisclosureOfExternalCredi<br>tExposuresAbstract  |                             | label         | Disclosure of external credit grades [abstract]   |  |
| ifrs-full | DisclosureOfExternalCredi<br>tExposuresExplanatory   |                             | label         | Disclosure of external credit grades [text block]   | Example: Expiry date 2023-01-01 IFRS 7.36 c,   |
|           |  |                             | documentation | The disclosure of external credit grades. [Refer: External credit grades [member]]  | Example: Expiry date<br>2023-01-01 IFRS 7.IG24 |
| ifrs-full | DisclosureOfExternalCredi<br>tExposuresLineItems   | line items                  | label         | Disclosure of external credit grades [line items]   |  |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |

| Prefix   | Element name/role URI                                   | Element type and attributes | Label type   | Label content  | References  |
|--|---|-----------------------------|--|--|---|
| ifrs-full DisclosureOfExternalCred<br>tExposuresTable    | DisclosureOfExternalCredi<br>tExposuresTable            | table                       | label  | Disclosure of external credit grades [table]   | Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: Expiry date |
|  |   |                             | documentation  | Schedule disclosing information related to external credit grades.   | 2023-01-01 IFRS 7.IG24  |
| tionWhyDisclosureOfInfor<br>mationForEachBusinessCom     | text  | label                       | Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable | Disclosure: IFRS 3.B64 q   |   |
|  | binationIsImpracticable                                 |                             | documentation  | The explanation of the fact and the reason why the disclosure of information on revenues and profit (loss) of the acquiree since the acquisition date and the combined entity as though the acquisition date for all business combinations that occurred had been as of the beginning of the reporting period is impracticable. [Refer: Business combinations [member]; Revenue] |   |
| ifrs-full DisclosureOfFairValueMeasu<br>ementExplanatory | DisclosureOfFairValueMeasur<br>ementExplanatory         | text block                  | label  | Disclosure of fair value measurement [text block]  | Disclosure: IFRS 13 -<br>Disclosure                                     |
|  |   |                             | documentation  | The entire disclosure for fair value measurement.  |   |
| ifrs-full  | DisclosureOfFairValueMeasur<br>ementOfAssetsAbstract    |                             | label  | Disclosure of fair value measurement of assets [abstract]  |   |
| ifrs-full  | DisclosureOfFairValueMeasur<br>ementOfAssetsExplanatory | text block                  | label  | Disclosure of fair value measurement of assets [text block]  | Disclosure: IFRS 13.93  |
|  |   |                             | documentation  | The disclosure of the fair value measurement of assets.  |   |
| ifrs-full  | DisclosureOfFairValueMeasur<br>ementOfAssetsLineItems   | line items                  | label  | Disclosure of fair value measurement of assets [line items]  |   |
|  |   |                             | documentation  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |   |

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| Prefix    | Element name/role URI                                      | Element type and attributes | Label type    | Label content   | References             |
|-----------|--|-----------------------------|---------------|---|------------------------|
| ifrs-full | DisclosureOfFairValueMeasur<br>ementOfAssetsTable          | table                       | label         | Disclosure of fair value measurement of assets [table]  | Disclosure: IFRS 13.93 |
|           |  |                             | documentation | Schedule disclosing information related to the fair value measurement of assets.  |                        |
| frs-full  | DisclosureOfFairValueMeasur<br>ementOfEquityAbstract       |                             | label         | Disclosure of fair value measurement of equity [abstract]   |                        |
| frs-full  | DisclosureOfFairValueMeasur<br>ementOfEquityExplanatory    | text block                  | label         | Disclosure of fair value measurement of equity [text block]   | Disclosure: IFRS 13.93 |
|           |  |                             | documentation | The disclosure of the fair value measurement of equity.   |                        |
|           | DisclosureOfFairValueMeasur<br>ementOfEquityLineItems      | line items                  | label         | Disclosure of fair value measurement of equity [line items]   |                        |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                        |
| ifrs-full | DisclosureOfFairValueMeasur<br>ementOfEquityTable          | easur table                 | label         | Disclosure of fair value measurement of equity [table]  | Disclosure: IFRS 13.93 |
|           |  |                             | documentation | Schedule disclosing information related to the fair value measurement of equity.  |                        |
| ifrs-full | DisclosureOfFairValueMeasur<br>ementOfLiabilitiesAbstract  |                             | label         | Disclosure of fair value measurement of liabilities [abstract]  |                        |
| ifrs-full | DisclosureOfFairValueMeasur<br>ementOfLiabilitiesExplana   | text block                  | label         | Disclosure of fair value measurement of liabilities [text block]  | Disclosure: IFRS 13.93 |
|           | tory   |                             | documentation | The disclosure of the fair value measurement of liabilities.  |                        |
| ifrs-full | DisclosureOfFairValueMeasur<br>ementOfLiabilitiesLineItems | line items                  | label         | Disclosure of fair value measurement of liabilities [line items]  |                        |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                        |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfFairValueMeasur<br>ementOfLiabilitiesTable  | table                       | label         | Disclosure of fair value measurement of liabilities [table]   | Disclosure: IFRS 13.93                          |
|           |   |                             | documentation | Schedule disclosing information related to the fair value measurement of liabilities.   |   |
| 1         | DisclosureOfFairValueOfEa<br>chInvestmentInEquityInstru<br>mentsDesignatedAsMeasure<br>dAtFairValueThroughOther<br>ComprehensiveIncomeExpla | text block                  | label         | Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [text block]  | Disclosure: IFRS 7.11A c                        |
|           | natory  |                             | documentation | The disclosure of the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]   |   |
| ifrs-full | DisclosureOfFairValueOfFi<br>nancialAssetsAndFinancialLia<br>bilitiesAndReclassificationEx<br>planatory                                     | text block                  | label         | Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.30 |
|           |   |                             | documentation | The disclosure of information about the extent of possible differences between the carrying amount and fair value of: (a) investments in equity instruments that do not have a quoted market price in an active market (or derivatives linked to such equity instruments) that are measured at cost because their fair value cannot be measured reliably; and (b) contracts containing a discretionary participation feature if the fair value of that feature cannot be measured reliably. |   |
| ifrs-full | DisclosureOfFairValueOfFi<br>nancialInstrumentsExplana<br>tory  | text block                  | label         | Disclosure of fair value of financial instruments [text block]  | Common practice: IAS 1.10 e                     |
|           |   |                             | documentation | The disclosure of the fair value of financial instruments. [Refer: Financial instruments, class [member]; At fair value [member]]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References               |
|-----------|---|-----------------------------|---------------|---|--------------------------|
| ifrs-full | DisclosureOfFairValueOfIn<br>vestmentsInEquityInstru<br>mentsDesignatedAsMeasure<br>dAtFairValueThroughOther<br>ComprehensiveIncomeAb<br>stract |                             | label         | Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]  |                          |
| ifrs-full | DisclosureOfFairValueOfIn<br>vestmentsInEquityInstru<br>mentsDesignatedAsMeasure<br>dAtFairValueThroughOther                                    | line items                  | label         | Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items]  |                          |
| (         | ComprehensiveIncomeLineI tems   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                          |
| ifrs-full | DisclosureOfFairValueOfIn vestmentsInEquityInstru mentsDesignatedAsMeasure dAtFairValueThroughOther ComprehensiveIncomeTable                    | ure<br>er                   | label         | Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [table]   | Disclosure: IFRS 7.11A c |
|           |   |                             | documentation | Schedule disclosing information related to the fair value of investments in equity instruments designated at fair value through other comprehensive income.                     |                          |
| ifrs-full | DisclosureOfFairValueOfPla<br>nAssetsAbstract   |                             | label         | Disclosure of fair value of plan assets [abstract]  |                          |
| ifrs-full | DisclosureOfFairValueOfPla<br>nAssetsExplanatory  | text block                  | label         | Disclosure of fair value of plan assets [text block]  | Disclosure: IAS 19.142   |
|           |   |                             | documentation | The disclosure of the fair value of defined benefit plan assets. [Refer: Plan assets [member]; Defined benefit plans [member]]  |                          |
| ifrs-full | DisclosureOfFairValueOfPla<br>nAssetsLineItems  | line items                  | label         | Disclosure of fair value of plan assets [line items]  |                          |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | DisclosureOfFairValueOfPla<br>nAssetsTable                       | table                       | label         | Disclosure of fair value of plan assets [table]   | Disclosure: IAS 19.142      |
|           |  |                             | documentation | Schedule disclosing information related to the fair value of defined benefit plan assets.   |                             |
| ifrs-full | DisclosureOfFairValuesOfI<br>temsUsedAsDeemedCostAb<br>stract    |                             | label         | Disclosure of fair values of items used as deemed cost [abstract]   |                             |
| ifrs-full | DisclosureOfFairValuesOfI<br>temsUsedAsDeemedCostEx<br>planatory | text block                  | label         | Disclosure of fair values of items used as deemed cost [text block]   | Disclosure: IFRS 1.30       |
|           | planatory  |                             | documentation | The disclosure of the fair values used as deemed cost in the entity's opening IFRS statement of financial position for items of property, plant and equipment, investment property or intangible assets. [Refer: Property, plant and equipment; Investment property; Intangible assets other than goodwill] |                             |
| ifrs-full | DisclosureOfFairValuesOfI<br>temsUsedAsDeemedCostLi<br>neItems   | sedAsDeemedCostLi           | label         | Disclosure of fair values of items used as deemed cost [line items]   |                             |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |                             |
| ifrs-full | DisclosureOfFairValuesOfI<br>temsUsedAsDeemedCostTa              | table                       | label         | Disclosure of fair values of items used as deemed cost [table]  | Disclosure: IFRS 1.30       |
|           | ble  |                             | documentation | Schedule disclosing information related to the fair values of items used as deemed cost in the entity's first IFRS financial statements.  |                             |
| ifrs-full | DisclosureOfFeeAndCommis<br>sionIncomeExpenseExplana             | text block                  | label         | Disclosure of fee and commission income (expense) [text block]  | Common practice: IAS 1.10 e |
|           | tory   |                             | documentation | The disclosure of fee and commission income (expense). [Refer: Fee and commission income (expense)]   |                             |
| ifrs-full | DisclosureOfFinanceCostEx planatory                              | eCostEx text block          | label         | Disclosure of finance cost [text block]   | Common practice: IAS 1.10 e |
|           | panator)   |                             | documentation | The disclosure of finance cost. [Refer: Finance costs]  | 1                           |

| Prefix    | Element name/role URI  | Element type and attributes                    | Label type    | Label content   | References                  |
|-----------|--|--|---------------|---|-----------------------------|
| ifrs-full | DisclosureOfFinanceInco<br>meExpenseExplanatory  | text block                                     | label         | Disclosure of finance income (cost) [text block]  | Common practice: IAS 1.10 e |
|           | mezipensezipianator)   |  | documentation | The disclosure of finance income (cost). [Refer: Finance income (cost)]   |                             |
| ifrs-full | DisclosureOfFinanceInco<br>meExplanatory   | text block                                     | label         | Disclosure of finance income [text block]   | Common practice: IAS 1.10 e |
|           | педаринисту  |  | documentation | The disclosure of finance income. [Refer: Finance income]   |                             |
| ifrs-full | DisclosureOfFinancialAsset<br>sAbstract  |  | label         | Disclosure of financial assets [abstract]   |                             |
| ifrs-full | DisclosureOfFinancialAsset<br>sAffectedByAmendment<br>sToIFRS9ForPrepaymentFea<br>turesWithNegativeCompensa<br>tionAbstract    |  | label         | Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]   |                             |
| ifrs-full | DisclosureOfFinancialAsset<br>sAffectedByAmendment<br>sToIFRS9ForPrepaymentFea<br>turesWithNegativeCompensa<br>tionExplanatory | AffectedByAmendment<br>FoIFRS9ForPrepaymentFea | label         | Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]   |                             |
|           |  |  | documentation | The disclosure of designation of financial assets as a result of<br>the amendments to IFRS 9 for prepayment features with<br>negative compensation.                             |                             |
| ifrs-full | DisclosureOfFinancialAsset<br>sAffectedByAmendment<br>sToIFRS9ForPrepaymentFea<br>turesWithNegativeCompensa                    | line items                                     | label         | Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]   |                             |
|           | tionLineItems  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfFinancialAsset<br>sAffectedByAmendment<br>sToIFRS9ForPrepaymentFea<br>turesWithNegativeCompensa                    | a  | label         | Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [table]  | Disclosure: IFRS 9.7.2.34   |
|           | tionTable  |  | documentation | Schedule disclosing information related to designation of financial assets as a result of the amendments to IFRS 9 for prepayment features with negative compensation.          |                             |

| Prefix    | Element name/role URI  | Element type and attributes  | Label type    | Label content   | References  |
|-----------|--|--|---------------|---|---|
| ifrs-full | DisclosureOfFinancialAsset<br>sAffectedByAmendment<br>sToIFRS9MadeByIFRS17Ab<br>stract |  | label         | Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [abstract]  |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sAffectedByAmendment<br>sToIFRS9MadeByIFRS17Ex           | text block   | label         | Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [text block]  | Disclosure: Effective 2023-01-01 IFRS 9.7.2.42    |
|           | planatory  |  | documentation | The disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17.  |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sAffectedByAmendment<br>sToIFRS9MadeByIFRS17LineI        | line items   | label         | Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [line items]  |   |
|           | tems   | NO / WILLIAM DE LA COLOR DE LA | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sAffectedByAmendment<br>sToIFRS9MadeByIFR<br>S17Table    | edByAmendment<br>59MadeByIFR   | label         | Disclosure of financial assets affected by amendments to IFRS 9 made by IFRS 17 [table]   | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 |
|           |  |  | documentation | Schedule disclosing information related to financial assets affected by amendments to IFRS 9 made by IFRS 17.   |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sAtDateOfInitialApplicatio<br>nOfIFRS9Abstract           |  | label         | Disclosure of financial assets at date of initial application of IFRS 9 [abstract]  |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sAtDateOfInitialApplicatio<br>nOfIFRS9Explanatory        | text block   | label         | Disclosure of financial assets at date of initial application of IFRS 9 [text block]  | Disclosure: IFRS 7.42I                            |
|           | mon Roy Explanatory  |  | documentation | The disclosure of financial assets at the date of initial application of IFRS 9.  |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sAtDateOfInitialApplicatio                               | sAtDateOfInitialApplicatio<br>nOfIFRS9LineItems  | label         | Disclosure of financial assets at date of initial application of IFRS 9 [line items]  |   |
|           | nOfIFRS9LineItems  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfFinancialAsset<br>sAtDateOfInitialApplicatio<br>nOffFRS9Table    | table                       | label         | Disclosure of financial assets at date of initial application of IFRS 9 [table]   | Disclosure: IFRS 7.42I                       |
|           |  |                             | documentation | Schedule disclosing information related to financial assets at the date of initial application of IFRS 9.   |  |
| ifrs-full | DisclosureOfFinancialAsset<br>sExplanatory                                   | text block                  | label         | Disclosure of financial assets [text block]   | Disclosure: IFRS 7.7                         |
|           |  |                             | documentation | The disclosure of financial assets. [Refer: Financial assets]   |  |
|           | DisclosureOfFinancialAsset<br>sHeldForTradingExplanatory                     | text block                  | label         | Disclosure of financial assets held for trading [text block]  | Common practice: IAS 1.10 e                  |
|           |  |                             | documentation | The disclosure of financial assets classified as held for trading. [Refer: Financial assets]  |  |
| ifrs-full | DisclosureOfFinancialAsset sLineItems  | line items                  | label         | Disclosure of financial assets [line items]   |  |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfFinancialAsset sTable  | table                       | label         | Disclosure of financial assets [table]  | Disclosure: IFRS 7.7                         |
|           |  |                             | documentation | Schedule disclosing information related to financial assets.  |  |
| ifrs-full | DisclosureOfFinancialAssets<br>ThatAreEitherPastDueOrIm<br>pairedAbstract    |                             | label         | Disclosure of financial assets that are either past due or impaired [abstract]  |  |
| ifrs-full | DisclosureOfFinancialAssets<br>ThatAreEitherPastDueOrIm<br>pairedExplanatory | text block                  | label         | Disclosure of financial assets that are either past due or impaired [text block]  | Disclosure: Expiry date 2023-01-01 IFRS 7.37 |
|           |  |                             | documentation | The disclosure of financial assets that are either past due or impaired. [Refer: Financial assets]  |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfFinancialAssets<br>ThatAreEitherPastDueOrIm<br>pairedLineItems                  | line items                  | label         | Disclosure of financial assets that are either past due or impaired [line items]  |   |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialAssets<br>ThatAreEitherPastDueOrIm<br>pairedTable                      | table                       | label         | Disclosure of financial assets that are either past due or impaired [table]   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.37                         |
|           |   |                             | documentation | Schedule disclosing information related to financial assets that are either past due or impaired.   |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedAbstract                  |                             | label         | Disclosure of financial assets to which overlay approach is applied [abstract]  |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedExplanatory               | text block                  | label         | Disclosure of financial assets to which overlay approach is applied [text block]  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L b |
|           |   |                             | documentation | The disclosure of financial assets to which the overlay approach is applied.  |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedForAssociatesAb<br>stract |                             | label         | Disclosure of financial assets to which overlay approach is applied for associates [abstract]   |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedForAssociatesExpla        | text block                  | label         | Disclosure of financial assets to which overlay approach is applied for associates [text block]   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M   |
|           | natory  |                             | documentation | The disclosure of financial assets to which the overlay approach is applied for associates.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes                        | Label type  | Label content   | References  |
|-----------|---|--|---|---|---|
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedForAssociatesLineI              | line items   | label   | Disclosure of financial assets to which overlay approach is applied for associates [line items]   |   |
|           | tems  |  | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedForAssociatesTable              | table  | label   | Disclosure of financial assets to which overlay approach is applied for associates [table]  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M |
|           |   |  | documentation   | Schedule disclosing information related to the financial assets to which the overlay approach is applied for associates.  |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedForJointVenturesAb<br>stract    |  | label   | Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]   |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedForJointVenturesEx<br>planatory | oWhichOverlayApproachI<br>ppliedForJointVenturesEx | label   | Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M |
|           |   |  | documentation   | The disclosure of financial assets to which the overlay approach is applied for joint ventures.   |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedForJointVenturesLi              | sToWhichOverlayApproachI                           | label   | Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]   |   |
| neItems   |   | documentation                                      | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedForJointVenturesT               | WhichOverlayApproachI                              | label   | Disclosure of financial assets to which overlay approach is applied for joint ventures [table]  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M |
|           | able  |  | documentation   | Schedule disclosing information related to the financial assets to which the overlay approach is applied for joint ventures.  |   |

| Prefix    | Element name/role URI  | Element type and attributes                  | Label type    | Label content  | References  |
|-----------|--|--|---------------|--|---|
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedLineItems                                | line items                                   | label         | Disclosure of financial assets to which overlay approach is applied [line items]   |   |
|           |  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.        |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sToWhichOverlayApproachI<br>sAppliedTable                                    | table  | label         | Disclosure of financial assets to which overlay approach is applied [table]  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L b |
|           |  |  | documentation | Schedule disclosing information related to the financial assets to which the overlay approach is applied.  |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sTransferredDuringPeriod<br>WhichDoNotQualifyForDere<br>cognitionAbstract    |  | label         | Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]  |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sTransferredDuringPeriod<br>WhichDoNotQualifyForDere<br>cognitionExplanatory | text block                                   | label         | Disclosure of transferred financial assets that are not derecognised in their entirety [text block]  | Disclosure: IFRS 7.42D  |
|           |  |  | documentation | The disclosure of transferred financial assets that are not derecognised in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]] |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sTransferredDuringPeriod<br>WhichDoNotQualifyForDere                         | erredDuringPeriod<br>DoNotQualifyForDere     | label         | Disclosure of transferred financial assets that are not derecognised in their entirety [line items]  |   |
|           | cognitionLineItems   |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.        |   |
| ifrs-full | DisclosureOfFinancialAsset<br>sTransferredDuringPeriod<br>WhichDoNotQualifyForDere                         | nsferredDuringPeriod<br>hDoNotQualifyForDere | label         | Disclosure of transferred financial assets that are not derecognised in their entirety [table]   | Disclosure: IFRS 7.42D  |
|           | cognitionTable   |  | documentation | Schedule disclosing information related to transferred financial assets that are not derecognised in their entirety.   | 1   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | DisclosureOfFinancialInstru<br>mentsAbstract  |                             | label         | Disclosure of detailed information about financial instruments [abstract]   |                             |
| ifrs-full | DisclosureOfFinancialInstru<br>mentsAtFairValueThrough<br>ProfitOrLossExplanatory       | text block                  | label         | Disclosure of financial instruments at fair value through profit or loss [text block]   | Common practice: IAS 1.10 e |
|           | , , , , , , , , , , , , , , , , , , ,   |                             | documentation | The disclosure of financial instruments measured at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]                   |                             |
| ifrs-full | DisclosureOfFinancialInstru<br>mentsByTypeOfInterestRa<br>teAbstract                    |                             | label         | Disclosure of financial instruments by type of interest rate [abstract]   |                             |
| ifrs-full | DisclosureOfFinancialInstru<br>mentsByTypeOfInterestRa<br>teExplanatory                 | text block                  | label         | Disclosure of financial instruments by type of interest rate [text block]   | Common practice: IFRS 7.39  |
|           |   |                             | documentation | The disclosure of financial instruments by type of interest rate. [Refer: Financial instruments, class [member]]  |                             |
| ifrs-full | DisclosureOfFinancialInstru<br>mentsByTypeOfInterestRateLi<br>neItems                   | line items                  | label         | Disclosure of financial instruments by type of interest rate [line items]   |                             |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfFinancialInstru<br>mentsByTypeOfInterestRate<br>Table                       | table                       | label         | Disclosure of financial instruments by type of interest rate [table]  | Common practice: IFRS 7.39  |
|           |   |                             | documentation | Schedule disclosing information related to financial instruments, by type of interest rate.   |                             |
| ifrs-full | DisclosureOfFinancialInstru<br>mentsDesignatedAtFairValue<br>ThroughProfitOrLossExplana | text block                  | label         | Disclosure of financial instruments designated at fair value through profit or loss [text block]  | Common practice: IAS 1.10 e |
|           | tory  |                             | documentation | The disclosure of financial instruments designated at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]                 |                             |

| Prefix    | Element name/role URI  | Element type and attributes                                    | Label type    | Label content   | References  |
|-----------|--|--|---------------|---|---|
| ifrs-full | DisclosureOfFinancialInstru<br>mentsExplanatory  | text block   | label         | Disclosure of financial instruments [text block]  | Disclosure: IFRS 7 - Scope  |
|           |  |  | documentation | The entire disclosure for financial instruments.  |   |
| ifrs-full | DisclosureOfFinancialInstru<br>mentsHeldForTradingExplana<br>tory  | text block   | label         | Disclosure of financial instruments held for trading [text block]   | Common practice: IAS 1.10 e   |
|           |  |  | documentation | The disclosure of financial instruments classified as held for trading. [Refer: Financial instruments, class [member]]  |   |
| ifrs-full | DisclosureOfFinancialInstru<br>mentsLineItems  | line items   | label         | Disclosure of detailed information about financial instruments [line items]   |   |
|           |  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialInstru<br>mentsTable  | table  | label         | Disclosure of detailed information about financial instruments [table]  | Disclosure: IFRS 7.31,<br>Disclosure: IFRS 7.35K,<br>Disclosure: IFRS 7.7 |
|           |  |  | documentation | Schedule disclosing information related to details of financial instruments.  |   |
| ifrs-full | DisclosureOfFinancialLiabili<br>tiesAbstract   |  | label         | Disclosure of financial liabilities [abstract]  |   |
| ifrs-full | DisclosureOfFinancialLiabili<br>tiesAffectedByAmendment<br>sToIFRS9ForPrepaymentFea<br>turesWithNegativeCompensa<br>tionAbstract |  | label         | Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [abstract]  |   |
| ifrs-full | DisclosureOfFinancialLiabili<br>tiesAffectedByAmendment<br>sToIFRS9ForPrepaymentFea<br>turesWithNegativeCompensa                 | AffectedByAmendment FRS9ForPrepaymentFea sWithNegativeCompensa | label         | Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [text block]  | Disclosure: IFRS 9.7.2.34   |
|           | tionExplanatory  |  | documentation | The disclosure of designation of financial liabilities as a result of the amendments to IFRS 9 for prepayment features with negative compensation.                              |   |

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| Prefix    | Element name/role URI   | Element type and attributes          | Label type    | Label content   | References  |
|-----------|---|--------------------------------------|---------------|---|---|
| ifrs-full | DisclosureOfFinancialLiabili<br>tiesAffectedByAmendment<br>sToIFRS9ForPrepaymentFea<br>turesWithNegativeCompensa<br>tionLineItems | line items                           | label         | Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]  |   |
|           |   |                                      | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialLiabili<br>tiesAffectedByAmendment<br>sToIFRS9ForPrepaymentFea<br>turesWithNegativeCompensa                  | table                                | label         | Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [table]   | Disclosure: IFRS 9.7.2.34                         |
|           | tionTable   |                                      | documentation | Schedule disclosing information related to designation of financial liabilities as a result of the amendments to IFRS 9 for prepayment features with negative compensation.     |   |
| ifrs-full | DisclosureOfFinancialLiabili<br>tiesAffectedByAmendment<br>sToIFRS9MadeByIFRS17Ab<br>stract                                       |                                      | label         | Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [abstract]   |   |
| ifrs-full | DisclosureOfFinancialLiabili<br>tiesAffectedByAmendment<br>sToIFRS9MadeByIFRS17Ex<br>planatory                                    | text block                           | label         | Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [text block]   | Disclosure: Effective 2023-01-01 IFRS 9.7.2.42    |
|           |   |                                      | documentation | The disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17.   |   |
| ifrs-full | DisclosureOfFinancialLiabili<br>tiesAffectedByAmendment<br>sToIFRS9MadeByIFRS17LineI  | ent                                  | label         | Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [line items]   |   |
|           | tems  |                                      | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialLiabili<br>tiesAffectedByAmendment<br>sToIFRS9MadeByIFR<br>S17Table  | AffectedByAmendment<br>FRS9MadeByIFR | label         | Disclosure of financial liabilities affected by amendments to IFRS 9 made by IFRS 17 [table]  | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 |
|           |   |                                      | documentation | Schedule disclosing information related to financial liabilities affected by amendments to IFRS 9 made by IFRS 17.  |   |

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| Prefix     | Element name/role URI  | Element type and attributes                             | Label type    | Label content   | References                  |
|------------|--|---|---------------|---|-----------------------------|
| ifrs-full  | DisclosureOfFinancialLiabili<br>tiesAtDateOfInitialApplicatio<br>nOfIFRS9Abstract  |   | label         | Disclosure of financial liabilities at date of initial application of IFRS 9 [abstract]   |                             |
| ifrs-full  | DisclosureOfFinancialLiabili<br>tiesAtDateOfInitialApplicatio<br>nOfIFRS9Explanatory   | text block  | label         | Disclosure of financial liabilities at date of initial application of IFRS 9 [text block]   | Disclosure: IFRS 7.42I      |
|            |  |   | documentation | The disclosure of financial liabilities at the date of initial application of IFRS 9.   |                             |
| ifrs-full  | DisclosureOfFinancialLiabili<br>tiesAtDateOfInitialApplicatio<br>nOfIFRS9LineItems   | line items  | label         | Disclosure of financial liabilities at date of initial application of IFRS 9 [line items]   |                             |
|            | nom Royemeterns  |   | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| ifrs-full  | DisclosureOfFinancialLiabili<br>tiesAtDateOfInitialApplicatio<br>nOfIFRS9Table   | table   | label         | Disclosure of financial liabilities at date of initial application of IFRS 9 [table]  | Disclosure: IFRS 7.42I      |
|            |  |   | documentation | Schedule disclosing information related to financial liabilities at the date of initial application of IFRS 9.  |                             |
| ifrs-full  | DisclosureOfFinancialLiabili   | isclosureOfFinancialLiabili text block<br>esExplanatory | label         | Disclosure of financial liabilities [text block]  | Disclosure: IFRS 7.7        |
| ticsExplai |  |   | documentation | The disclosure of financial liabilities. [Refer: Financial liabilities]   |                             |
| ifrs-full  | DisclosureOfFinancialLiabili<br>tiesHeldForTradingExplana  | text block  | label         | Disclosure of financial liabilities held for trading [text block]   | Common practice: IAS 1.10 6 |
|            | tory   |   | documentation | The disclosure of financial liabilities classified as held for trading. [Refer: Financial liabilities]  |                             |
| ifrs-full  | DisclosureOfFinancialLiabili   | esLineItems   | label         | Disclosure of financial liabilities [line items]  |                             |
|            | the selection of the se |   | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |

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| Prefix                | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------------------|---|-----------------------------|---------------|---|---|
| ifrs-full             | DisclosureOfFinancialLiabili<br>tiesTable   | table                       | label         | Disclosure of financial liabilities [table]   | Disclosure: IFRS 7.7                                |
|                       |   |                             | documentation | Schedule disclosing information related to financial liabilities.   |   |
| ifrs-full             | DisclosureOfFinancialRiskMa<br>nagementExplanatory                                | text block                  | label         | Disclosure of financial risk management [text block]  | Common practice: IAS 1.10 e                         |
|                       |   |                             | documentation | The disclosure of the entity's financial risk management practices and policies.  |   |
| ifrs-full             | DisclosureOfFirstTimeAdop<br>tionExplanatory                                      | text block                  | label         | Disclosure of first-time adoption [text block]  | Disclosure: IFRS 1 -<br>Presentation and disclosure |
|                       | tionExplanatory   |                             | documentation | The entire disclosure for the entity's first-time adoption of International Financial Reporting Standards.  | Tresentation and disclosure                         |
| gOfStructuredEntityAr | DisclosureOfFormsOfFundin<br>gOfStructuredEntityAnd<br>TheirWeightedaverageLifeEx | text block                  | label         | Disclosure of forms of funding of structured entity and their weighted-average life [text block]  | Example: IFRS 12.B26 g                              |
|                       |   |                             | documentation | The disclosure of the forms of funding (for example, commercial paper or medium-term notes) of structured entities and their weighted-average life. |   |
| ifrs-full             | DisclosureOfGeneralAndAd<br>ministrativeExpenseExplana                            | text block                  | label         | Disclosure of general and administrative expense [text block]   | Common practice: IAS 1.10 e                         |
|                       | tory  |                             | documentation | The disclosure of general and administrative expenses. [Refer: Administrative expenses]   |   |
| ifrs-full             | DisclosureOfGeneralHedge<br>AccountingExplanatory                                 | text block                  | label         | Disclosure of general hedge accounting [text block]   | Disclosure: IFRS 7 - Hedge accounting               |
|                       | 3   |                             | documentation | The entire disclosure for general hedge accounting.   |   |
| ifrs-full             | DisclosureOfGeneralInforma<br>tionAboutFinancialStatement<br>sExplanatory         | text block                  | label         | Disclosure of general information about financial statements [text block]   | Disclosure: IAS 1.51                                |
|                       |   |                             | documentation | The entire disclosure for general information about financial statements.   |   |
| ifrs-full             | DisclosureOfGeographicalAr<br>easAbstract   |                             | label         | Disclosure of geographical areas [abstract]   |   |

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| 7.3.2022                               |

| Prefix       | Element name/role URI                       | Element type and attributes                            | Label type    | Label content  | References                                      |
|--------------|---|--|---------------|--|---|
| ifrs-full    | DisclosureOfGeographicalAr easExplanatory   | text block   | label         | Disclosure of geographical areas [text block]  | Disclosure: IFRS 8.33                           |
|              | Casexplanatory                              |  | documentation | The disclosure of geographical information.  |   |
| ifrs-full    | DisclosureOfGeographicalAr easLineItems     | line items   | label         | Disclosure of geographical areas [line items]  |   |
|              | eastinenems                                 |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |   |
| ifrs-full    | DisclosureOfGeographicalAr                  | table  | label         | Disclosure of geographical areas [table]   | Disclosure: IFRS 8.33                           |
|              | castable                                    |  | documentation | Schedule disclosing information related to geographical areas.   |   |
| ifrs-full    | DisclosureOfGoingConcer                     | text block   | label         | Disclosure of going concern [text block]   | Common practice: IAS 1.10 e                     |
| nExplanatory | пехріанатогу                                | ofaliatory   | documentation | The disclosure of the entity's ability to continue as a going concern.   |   |
| ifrs-full    | DisclosureOfGoodwillExpla<br>natory         | -  | label         | Disclosure of goodwill [text block]  | Common practice: IAS 1.10 e                     |
|              |   |  | documentation | The disclosure of goodwill. [Refer: Goodwill]  |   |
| ifrs-full    | DisclosureOfGoodwillNotAl                   | closureOfGoodwillNotAl text<br>atedToCashgeneratingUni | label         | Explanation of goodwill not allocated to cash-generating unit  | Disclosure: IAS 36.133                          |
|              | tExplanatory                                |  | documentation | The explanation of the reasons why a portion of the goodwill acquired in a business combination has not been allocated to a cash-generating unit (group of units). [Refer: Goodwill; Cash-generating units [member]; Business combinations [member]] |   |
| ifrs-full    | DisclosureOfGovernment<br>GrantsExplanatory | text block   | label         | Disclosure of government grants [text block]   | Disclosure: IAS 20 - Disclosure                 |
|              | Grantsexplanatory                           |  | documentation | The entire disclosure for government grants.   |   |
| ifrs-full    | DisclosureOfHedgeAccoun tingAbstract        |  | label         | Disclosure of detailed information about hedges [abstract]   |   |
| ifrs-full    | DisclosureOfHedgeAccoun tingExplanatory     | text block   | label         | Disclosure of hedge accounting [text block]  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.22 |
|              | шусхрынаюту                                 |  | documentation | The disclosure of hedge accounting.  |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfHedgeAccoun tingLineItems   | line items                  | label         | Disclosure of detailed information about hedges [line items]  |  |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |  |
| ifrs-full | DisclosureOfHedgeAccoun tingTable   | table                       | label         | Disclosure of detailed information about hedges [table]   | Disclosure: Expiry date 2023-01-01 IFRS 7.22 |
|           |   |                             | documentation | Schedule disclosing information related to details of hedges.   |  |
| ifrs-full | DisclosureOfHowEntityAg<br>gregatedInterestsInSimilarEn<br>tittesExplanatory  | text block                  | label         | Disclosure of how entity aggregated interests in similar entities [text block]  | Disclosure: IFRS 12.B3                       |
|           |   |                             | documentation | The disclosure of how the entity aggregated its interests in similar entities.  |  |
| ifrs-full | DisclosureOfHowEntityIsMa<br>nagingTransitionToAlternati<br>veBenchmarkRatesItsProgres<br>sAtReportingDateAndRisk<br>sToWhichItIsExposedArising | text block                  | label         | Disclosure of how entity is managing transition to alternative<br>benchmark rates, its progress at reporting date and risks to<br>which it is exposed arising from financial instruments<br>because of transition [text block]    | Disclosure: IFRS 7.24J a                     |
|           | FromFinancialInstrumentsBe causeOfTransitionExplana tory  |                             | documentation | The disclosure of how the entity is managing the transition to alternative benchmark rates, its progress at the reporting date and the risks to which it is exposed arising from financial instruments because of the transition. |  |
| ifrs-full | DisclosureOfHyperinflatio<br>naryReportingExplanatory   | text block                  | label         | Disclosure of hyperinflationary reporting [text block]  | Disclosure: IAS 29 -,<br>Disclosure:         |
|           |   |                             | documentation | The entire disclosure for financial reporting in hyperinflationary economies.   |  |
| ifrs-full | DisclosureOfImpairmentLos<br>sAndReversalOfImpairmen<br>tLossAbstract   |                             | label         | Disclosure of impairment loss and reversal of impairment loss [abstract]  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                      |
|-----------|--|-----------------------------|---------------|---|---------------------------------|
| ifrs-full | DisclosureOfImpairmentLos<br>sAndReversalOfImpairmen<br>tLossExplanatory | text block                  | label         | Disclosure of impairment loss and reversal of impairment loss [text block]  | Disclosure: IAS 36.126          |
|           | thosphanatory  |                             | documentation | The disclosure of impairment loss and the reversal of impairment loss. [Refer: Impairment loss; Reversal of impairment loss]  |                                 |
| ifrs-full | DisclosureOfImpairmentLos<br>sAndReversalOfImpairmen<br>tLossLineItems   | line items                  | label         | Disclosure of impairment loss and reversal of impairment loss [line items]  |                                 |
|           | teosemerens  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                                 |
| ifrs-full | DisclosureOfImpairmentLos<br>sAndReversalOfImpairmen<br>tLossTable       | ReversalOfÎmpairmen         | label         | Disclosure of impairment loss and reversal of impairment loss [table]   | Disclosure: IAS 36.126          |
|           |  |                             | documentation | Schedule disclosing information related to impairment loss and the reversal of impairment loss.   |                                 |
| ifrs-full | DisclosureOfImpairmentLoss<br>RecognisedOrReversedAb<br>stract           |                             | label         | Disclosure of impairment loss recognised or reversed for cash-generating unit [abstract]  |                                 |
| ifrs-full | DisclosureOfImpairmentLoss<br>RecognisedOrReversedLineI                  | line items                  | label         | Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]  |                                 |
|           | tems   | ems                         | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                                 |
| ifrs-full | DisclosureOfImpairmentLoss<br>RecognisedOrReversedTable                  | table                       | label         | Disclosure of impairment loss recognised or reversed for cash-generating unit [table]   | Disclosure: IAS 36.130 d (ii)   |
|           |  |                             | documentation | Schedule disclosing information related to impairment loss recognised or reversed for a cash-generating unit.   |                                 |
| ifrs-full | DisclosureOfImpairmentO  | text block                  | label         | Disclosure of impairment of assets [text block]   | Disclosure: IAS 36 - Disclosure |
|           | fAssetsExplanatory   |                             | documentation | The entire disclosure for the impairment of assets.   |                                 |

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| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References                      |
|-----------|---|--|---------------|--|---------------------------------|
| ifrs-full | DisclosureOfIncomeTaxExpla<br>natory  | text block   | label         | Disclosure of income tax [text block]  | Disclosure: IAS 12 - Disclosure |
|           |   |  | documentation | The entire disclosure for income taxes.  |                                 |
| ifrs-full | DisclosureOfIndirectMeasure<br>mentOfFairValueOfGoodsOr<br>ServicesReceivedOtherEqui<br>tyInstrumentsGrantedDuring                              | text block   | label         | Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]  | Disclosure: IFRS 2.47 b         |
|           | PériodExplanatory   |  | documentation | The disclosure of information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's other equity instruments (ie other than share options).                    |                                 |
| ifrs-full | DisclosureOfIndirectMeasure<br>mentOfFairValueOfGoodsOr<br>ServicesReceivedSharebased<br>PaymentArrangementsModi<br>fiedDuringPeriodExplanatory | entOfFairValueOfGoodsOr<br>rvicesReceivedSharebased<br>rmentArrangementsModi | label         | Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block]   | Disclosure: IFRS 2.47 c         |
|           |   |  | documentation | The disclosure of information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's equity instruments in share-based payment arrangements that were modified. |                                 |
| ifrs-full | DisclosureOfIndirectMeasure<br>mentOfFairValueOfGoodsOr<br>ServicesReceivedShareOp<br>tionsGrantedDuringPeriodEx                                | ntOfFairValueOfGoodsOr vicesReceivedShareOp nsGrantedDuringPeriodEx natory   | label         | Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]   | Disclosure: IFRS 2.47 a         |
|           | planatory   |  | documentation | The disclosure of information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's share options.   |                                 |
| ifrs-full | DisclosureOfInformationA<br>boutActivitiesSubjectToRateR<br>egulationAbstract   |  | label         | Disclosure of information about activities subject to rate regulation [abstract]   |                                 |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | DisclosureOfInformationA<br>boutActivitiesSubjectToRateR<br>egulationExplanatory | text block                  | label         | Disclosure of information about activities subject to rate regulation [text block]   | Disclosure: IFRS 14 -<br>Explanation of activities<br>subject to rate regulation |
|           |  |                             | documentation | The disclosure of information about activities subject to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator. | , ,  |
| ifrs-full | DisclosureOfInformationA<br>boutActivitiesSubjectToRateR<br>egulationLineItems   | line items                  | label         | Disclosure of information about activities subject to rate regulation [line items]   |  |
| egu       |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |  |
| ifrs-full | DisclosureOfInformationA<br>boutActivitiesSubjectToRateR<br>egulationTable       | table                       | label         | Disclosure of information about activities subject to rate regulation [table]  | Disclosure: IFRS 14 -<br>Explanation of activities<br>subject to rate regulation |
|           |  |                             | documentation | Schedule disclosing information related to activities subject to rate regulation.  | out) ou tuit regumnen  |
| ifrs-full | DisclosureOfInformationA<br>boutAgriculturalProduceAb<br>stract                  |                             | label         | Disclosure of information about agricultural produce [abstract]  |  |
| ifrs-full | DisclosureOfInformationA<br>boutAgriculturalProduceEx<br>planatory               | text block                  | label         | Disclosure of information about agricultural produce [text block]  | Disclosure: IAS 41.46 b (ii)   |
|           | Parameter  |                             | documentation | The disclosure of information about agricultural produce. Agricultural produce is the harvested produce of the entity's biological assets. [Refer: Biological assets]  |  |
| ifrs-full | DisclosureOfInformationA<br>boutAgriculturalProduceLi<br>neItems                 | line items                  | label         | Disclosure of information about agricultural produce [line items]  |  |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfInformationA<br>boutAgriculturalProduceTa  | table                       | label         | Disclosure of information about agricultural produce [table]  | Disclosure: IAS 41.46 b (ii)                                  |
|           | ble  |                             | documentation | Schedule disclosing information related to agricultural produce.  |   |
| ifrs-full | DisclosureOfInformationA<br>boutAmountsRecognisedIn<br>RelationToRegulatoryDeferra<br>lAccountBalancesAbstract                 |                             | label         | Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]   |   |
| ifrs-full | DisclosureOfInformationA<br>boutAmountsRecognisedIn<br>RelationToRegulatoryDeferra   | text block                  | label         | Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]   | Disclosure: IFRS 14 -<br>Explanation of recognised<br>amounts |
|           | lAccountBalancesExplana<br>tory  | ountBalancesExplana         | documentation | The disclosure of information about amounts recognised in relation to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]              |   |
| ifrs-full | DisclosureOfInformationA<br>boutAmountsRecognisedIn<br>RelationToRegulatoryDeferra   | utAmountsRecognisedIn       | label         | Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]   |   |
| lAc       | lAccountBalancesLineItems  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfInformationA<br>boutAmountsRecognisedIn<br>RelationToRegulatoryDeferra   | table                       | label         | Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]  | Disclosure: IFRS 14 -<br>Explanation of recognised<br>amounts |
|           | IAccountBalancesTable  | countBalancesTable          | documentation | Schedule disclosing information related to amounts recognised in relation to regulatory deferral account balances.  |   |
| ifrs-full | DisclosureOfInformationA<br>boutAmountsThatAffected<br>StatementOfComprehensi<br>veIncomeAsResultOfHedge<br>AccountingAbstract |                             | label         | Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes   | Label type    | Label content   | References   |
|-----------|---|---|---------------|---|--|
| ifrs-full | DisclosureOfInformationA<br>boutAmountsThatAffected<br>StatementOfComprehensi<br>veIncomeAsResultOfHedge                    | text block  | label         | Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]  | Disclosure: IFRS 7.24C   |
|           | AccountingExplanatory   |   | documentation | The disclosure of information about amounts that affected the statement of comprehensive income as a result of hedge accounting.  |  |
| ifrs-full | DisclosureOfInformationA<br>boutAmountsThatAffected<br>StatementOfComprehensi<br>veIncomeAsResultOfHedge                    | line items  | label         | Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]  |  |
|           | AccountingLineItems   |   | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfInformationA<br>boutAmountsThatAffected<br>StatementOfComprehensi<br>veIncomeAsResultOfHedge<br>AccountingTable | outAmountsThatAffected<br>atementOfComprehensi<br>IncomeAsResultOfHedge | label         | Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]   | Disclosure: IFRS 7.24C   |
|           |   |   | documentation | Schedule disclosing information related to amounts that affected the statement of comprehensive income as a result of hedge accounting.   |  |
| ifrs-full | DisclosureOfInformationA<br>boutConsolidatedStructure<br>dEntitiesAbstract  |   | label         | Disclosure of information about consolidated structured entities [abstract]   |  |
| ifrs-full | DisclosureOfInformationA<br>boutConsolidatedStructure<br>dEntitiesExplanatory   | text block  | label         | Disclosure of information about consolidated structured entities [text block]   | Disclosure: IFRS 12 - Nature of<br>the risks associated with an<br>entity's interests in |
|           | uzniticoznp.mimior)   |   | documentation | The disclosure of information about consolidated structured entities. [Refer: Consolidated structured entities [member]]  | consolidated structured entities   |
| ifrs-full | DisclosureOfInformationA<br>boutConsolidatedStructure<br>dEntitiesLineItems   | line items  | label         | Disclosure of information about consolidated structured entities [line items]   |  |
|           | dentitiesLineitems  |   | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |

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| Prefix    | Element name/role URI   | Element type and attributes  | Label type   | Label content   | References   |   |                        |
|-----------|---|--|--|---|--|---|------------------------|
| ifrs-full | rs-full DisclosureOfInformationA<br>boutConsolidatedStructure<br>dEntitiesTable                                       | table  | label  | Disclosure of information about consolidated structured entities [table]  | Disclosure: IFRS 12 - Nature of<br>the risks associated with an<br>entity's interests in |   |                        |
|           |   |  | documentation  | Schedule disclosing information related to consolidated structured entities.  | consolidated structured entities   |   |                        |
| ifrs-full | DisclosureOfInformationA<br>boutCreditExposuresDesigna<br>tedAsMeasuredAtFairValue<br>ThroughProfitOrLossAb<br>stract |  | label  | Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]   |  |   |                        |
| ifrs-full | boutCreditExposuresDesigna  |  | boutCreditExposuresDesigna<br>tedAsMeasuredAtFairValue | text block  | label  | Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block] | Disclosure: IFRS 7.24G |
|           | ThroughProfitOrLossExplana tory   | -  | documentation  | The disclosure of information about credit exposures designated as measured at fair value through profit or loss.   |  |   |                        |
| ifrs-full | ifrs-full  DisclosureOfInformationA boutCreditExposuresDesigna tedAsMeasuredAtFairValue ThroughProfitOrLossLineI tems | boutCreditExposuresDesigna<br>tedAsMeasuredAtFairValue<br>ThroughProfitOrLossLineI | label  | Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]   |  |   |                        |
|           |   |  | documentation  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |   |                        |
| ifrs-full | DisclosureOfInformationA<br>boutCreditExposuresDesigna<br>tedAsMeasuredAtFairValue                                    | table  | label  | Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]  | Disclosure: IFRS 7.24G   |   |                        |
|           | ThroughProfitOrLossTable  |  | documentation  | Schedule disclosing information related to credit exposures designated as measured at fair value through profit or loss.  |  |   |                        |
| ifrs-full | DisclosureOfInformationA<br>boutCreditRiskThatArises<br>FromContractsWithinSco<br>peOfIFRS17Abstract                  |  | label  | Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [abstract]   |  |   |                        |

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| Prefix    | Element name/role URI   | Element type and attributes                  | Label type    | Label content   | References  |
|-----------|---|--|---------------|---|---|
| ifrs-full | DisclosureOfInformationA<br>boutCreditRiskThatArises<br>FromContracts withinSco                                 | text block                                   | label         | Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.131   |
|           | peOfIFRS17Explanatory   |  | documentation | The disclosure of information about credit risk that arises from contracts within the scope of IFRS 17.   |   |
| ifrs-full | DisclosureOfInformationA<br>boutCreditRiskThatArises<br>FromContractsWithinSco                                  | line items                                   | label         | Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [line items]   |   |
|           | peOffFRS17LineItems   |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfInformationA<br>boutCreditRiskThatArises<br>FromContractsWithinSco<br>peOfIFRS17Table               | table  | label         | Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [table]  | Disclosure: Effective<br>2023-01-01 IFRS 17.131   |
|           |   |  | documentation | Schedule disclosing information related to credit risk that arises from contracts within the scope of IFRS 17.  |   |
| ifrs-full | DisclosureOfInformationA<br>boutDefinedBenefitPlansAb<br>stract   |  | label         | Disclosure of information about defined benefit plans [abstract]  |   |
| ifrs-full | DisclosureOfInformationA<br>boutEffectOfInterestRate<br>BenchmarkReformOnEntitys<br>FinancialInstrumentsAndRisk | EffectOfInterestRate<br>hmarkReformOnEntitys | label         | Disclosure of information about effect of interest rate<br>benchmark reform on entity's financial instruments and risk<br>management strategy [text block]                      | Disclosure: IFRS 7.24I,<br>Disclosure: IFRS 7.24J |
|           | ManagementStrategyExplana tory  |  | documentation | The disclosure of information about the effect of interest rate benchmark reform on an entity's financial instruments and risk management strategy.                             |   |
| ifrs-full | DisclosureOfInformationA<br>boutEmployeesExplanatory  | text block                                   | label         | Disclosure of information about employees [text block]  | Common practice: IAS 1.10 e                       |
|           |   |  | documentation | The disclosure of information about employees.  |   |

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| Prefix    | Element name/role URI  | Element type and attributes                            | Label type    | Label content  | References                                       |
|-----------|--|--|---------------|--|--|
| ifrs-full | DisclosureOfInformationA<br>boutEntitysHedgingRelation<br>shipsDirectlyAffectedByUn<br>certaintyArisingFromInteres | text block   | label         | Disclosure of information about entity's hedging relationships directly affected by uncertainty arising from interest rate benchmark reform [text block]   | Disclosure: IFRS 7.24H                           |
|           | tRateBenchmarkReformExpla<br>natory  |  | documentation | The disclosure of information about the entity's hedging relationships that are directly affected by the uncertainty arising from interest rate benchmark reform.  |  |
| ifrs-full | DisclosureOfInformationA<br>boutExpectedDerecognitio<br>nOfAssetsForInsuranceAcqui<br>sitionCashFlowsAbstract      |  | label         | Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [abstract]   |  |
| ifrs-full | DisclosureOfInformationA<br>boutExpectedDerecognitio<br>nOfAssetsForInsuranceAcqui<br>sitionCashFlowsExplanatory   | tExpectedDerecognitio<br>AssetsForInsuranceAcqui       | label         | Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.109A |
|           |  |  | documentation | The disclosure of information about the expected derecognition of the assets for insurance acquisition cash flows. [Refer: Insurance contracts [member]; Assets for insurance acquisition cash flows; Insurance contracts liability (asset)] |  |
| ifrs-full | DisclosureOfInformationA<br>boutExpectedDerecognitio<br>nOfAssetsForInsuranceAcqui                                 | tedDerecognitio<br>ForInsuranceAcqui<br>FlowsLineItems | label         | Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [line items]   |  |
|           | sitionCashFlowsLineItems   |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |  |
| ifrs-full | DisclosureOfInformationA<br>boutExpectedDerecognitio<br>nOfAssetsForInsuranceAcqui                                 | 0  | label         | Disclosure of information about expected derecognition of assets for insurance acquisition cash flows [table]  | Disclosure: Effective<br>2023-01-01 IFRS 17.109A |
|           | sitionCashFlowsTable   |  | documentation | Schedule disclosing information related to the expected derecognition of the assets for insurance acquisition cash flows.  |  |

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

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

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| Prefix    | Element name/role URI   | Element type and attributes   | Label type    | Label content   | References                |
|-----------|---|---|---------------|---|---------------------------|
| ifrs-full | DisclosureOfInformationA<br>boutMethodsInputsAndAs<br>sumptionsUsedForAssessing<br>WhetherEstimateOfVariable                            | text block  | label         | Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]   | Disclosure: IFRS 15.126 b |
|           | ConsiderationIsConstraine dExplanatory  |   | documentation | The disclosure of information about the methods, inputs and assumptions used for assessing whether an estimate of variable consideration is constrained.  |                           |
| ifrs-full | DisclosureOfInformationA<br>boutMethodsInputsAndAs<br>sumptionsUsedForDetermi<br>ningTransactionPriceExplana                            | text block  | label         | Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]   | Disclosure: IFRS 15.126 a |
|           | tory  |   | documentation | The disclosure of information about the methods, inputs and assumptions used for determining the transaction price in contracts with customers.   |                           |
| ifrs-full | DisclosureOfInformationA<br>boutMethodsInputsAndAs<br>sumptionsUsedForMeasurin<br>gObligationsForReturnsRe                              | utMethodsInputsAndAs<br>nptionsUsedForMeasurin<br>bligationsForReturnsRe        | label         | Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block]  | Disclosure: IFRS 15.126 d |
|           | fundsAndOtherSimilarObliga<br>tionsExplanatory  |   | documentation | The disclosure of information about the methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations in contracts with customers.  |                           |
| ifrs-full | full DisclosureOfInformationA boutNatureOfContractsTo WhichLesseeAppliedPractica lExpedientInParagraph46AO fIFRS16IfItIsNotAppliedToAll | outNatureOfContractsTo<br>'hichLesseeAppliedPractica<br>xpedientInParagraph46AO | label         | Disclosure of information about nature of contracts to which lessee applied practical expedient in paragraph 46A of IFRS 16 if it is not applied to all rent concessions occurring as direct consequence of covid-19 pandemic [text block]  | Disclosure: IFRS 16.60A a |
|           | RentConcessionsOccurrin<br>gAsDirectConsequenceOfCov<br>id19PandemicExplanatory   |   | documentation | The disclosure of information about the nature of the contracts to which the lessee has applied the practical expedient in paragraph 46A of IFRS 16, if the lessee has not applied the practical expedient to all rent concessions occurring as a direct consequence of the covid-19 pandemic that meet the conditions in paragraph 46B of IFRS 16. |                           |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type  | Label content   | References  |
|-----------|--|-----------------------------|---|---|---|
| ifrs-full | DisclosureOfInformationA<br>boutOverlayApproachForAs<br>sociatesAbstract       |                             | label   | Disclosure of information about overlay approach for associates [abstract]  |   |
| ifrs-full | DisclosureOfInformationA<br>boutOverlayApproachForAs<br>sociatesExplanatory    | associates [text block]     | Disclosure of information about overlay approach for associates [text block]    | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M   |   |
|           | ,, , , , , , , , , , , , , , , , ,   |                             | documentation   | The disclosure of information about the overlay approach for associates.  |   |
| ifrs-full | DisclosureOfInformationA<br>boutOverlayApproachForAs<br>sociatesLineItems      | line items                  | label   | Disclosure of information about overlay approach for associates [line items]  |   |
|           |  |                             | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfInformationA boutOverlayApproachForAs sociatesTable label documen  | table                       | label   | Disclosure of information about overlay approach for associates [table]   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M |
|           |  | documentation               | Schedule disclosing information related to the overlay approach for associates. |   |   |
| frs-full  | DisclosureOfInformationA<br>boutOverlayApproachFor<br>JointVenturesAbstract    |                             | label   | Disclosure of information about overlay approach for joint ventures [abstract]  |   |
| ifrs-full | DisclosureOfInformationA<br>boutOverlayApproachFor<br>JointVenturesExplanatory | text block                  | label   | Disclosure of information about overlay approach for joint ventures [text block]  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M |
|           | ) can victor to 2.1.p. manuco 1  |                             | documentation   | The disclosure of information about the overlay approach for joint ventures.  | 7 4.6 1177.12   |
| ifrs-full | DisclosureOfInformationA<br>boutOverlayApproachFor<br>JointVenturesLineItems   | line items                  | label   | Disclosure of information about overlay approach for joint ventures [line items]  |   |
|           | ,  |                             | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |

| Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|---|-----------------------------|---------------|---|---|
| DisclosureOfInformationA<br>boutOverlayApproachFor<br>JointVenturesTable                    | table                       | label         | Disclosure of information about overlay approach for joint ventures [table]   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M |
| ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (   |                             | documentation | Schedule disclosing information related to the overlay approach for joint ventures.   | 7   |
| DisclosureOfInformationA<br>boutTemporaryExemption<br>FromIFRS9ForAssociatesAb<br>stract    |                             | label         | Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]   |   |
| DisclosureOfInformationA<br>boutTemporaryExemption<br>FromIFRS9ForAssociatesEx              | text block                  | label         | Disclosure of information about temporary exemption from IFRS 9 for associates [text block]   | Disclosure: Expiry date 2023-01-01 IFRS 4.39J                         |
| planatory   |                             | documentation | The disclosure information about the temporary exemption from IFRS 9 for associates.  |   |
| DisclosureOfInformationA<br>boutTemporaryExemption<br>FromIFRS9ForAssociatesLi              | line items                  | label         | Disclosure of information about temporary exemption from IFRS 9 for associates [line items]   |   |
| neltems   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| DisclosureOfInformationA<br>boutTemporaryExemption<br>FromIFRS9ForAssociatesT               | table                       | label         | Disclosure of information about temporary exemption from IFRS 9 for associates [table]  | Disclosure: Expiry date 2023-01-01 IFRS 4.39J                         |
| able  |                             | documentation | Schedule disclosing information related to the temporary exemption from IFRS 9 for associates.  |   |
| DisclosureOfInformationA<br>boutTemporaryExemption<br>FromIFRS9ForJointVenture<br>sAbstract |                             | label         | Disclosure of information about temporary exemption from IFRS 9 for joint ventures [abstract]   |   |
| DisclosureOfInformationA<br>boutTemporaryExemption<br>FromIFRS9ForJointVenture              | text block                  | label         | Disclosure of information about temporary exemption from IFRS 9 for joint ventures [text block]   | Disclosure: Expiry date 2023-01-01 IFRS 4.39J                         |
| sExplanatory  |                             | documentation | The disclosure of information about the temporary exemption from IFRS 9 for joint ventures.   |   |

Prefix

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| Prefix  | Element name/role URI   | Element type and attributes                      | Label type    | Label content   | References                                       |
|---|---|--|---------------|---|--|
| ifrs-full                                       | DisclosureOfInformationA<br>boutTemporaryExemption<br>FromIFRS9ForJointVenture  | line items                                       | label         | Disclosure of information about temporary exemption from IFRS 9 for joint ventures [line items]   |  |
|   | sLineItems  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| ifrs-full                                       | DisclosureOfInformationA<br>boutTemporaryExemption<br>FromIFRS9ForJointVenturesT  | table  | label         | Disclosure of information about temporary exemption from IFRS 9 for joint ventures [table]  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J |
|   | able  |  | documentation | Schedule disclosing information related to the temporary exemption from IFRS 9 for joint ventures.  |  |
| ifrs-full                                       | DisclosureOfInformationA<br>boutTermsAndConditionsOf<br>HedgingInstrumentsAndHow<br>TheyAffectFutureCashFlow<br>sAbstract |  | label         | Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]  |  |
| ifrs-full                                       | DisclosureOfInformationA<br>boutTermsAndConditionsOf<br>HedgingInstrumentsAndHow<br>TheyAffectFutureCashFlow              | text block                                       | label         | Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]  | Disclosure: IFRS 7.23A                           |
|   | sExplanatory  |  | documentation | The disclosure of information about the terms and conditions of hedging instruments and how they affect future cash flows. [Refer: Hedging instruments [member]]                |  |
| boutTermsAndCondition<br>HedgingInstrumentsAndI | DisclosureOfInformationA<br>boutTermsAndConditionsOf<br>HedgingInstrumentsAndHow<br>TheyAffectFutureCashFlow              | utTermsAndConditionsOf<br>dgingInstrumentsAndHow | label         | Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]  |  |
|   | sLineItems  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |

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| Prefix    | Element name/role URI  | Element type and attributes                                  | Label type  | Label content   | References              |
|-----------|--|--|---|---|-------------------------|
| ifrs-full | DisclosureOfInformationA<br>boutTermsAndConditionsOf<br>HedgingInstrumentsAndHow<br>TheyAffectFutureCashFlow | table  | label   | Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]   | Disclosure: IFRS 7.23A  |
|           | sTable   |  | documentation   | Schedule disclosing information related to the terms and conditions of hedging instruments and how they affect future cash flows.   |                         |
| ifrs-full | DisclosureOfInformationA<br>boutUnconsolidatedStructure<br>dEntitiesControlledByInvest<br>mentEntityAbstract |  | label   | Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]   |                         |
| ifrs-full | DisclosureOfInformationA<br>boutUnconsolidatedStructure<br>dEntitiesControlledByInvest                       | text block   | label   | Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]   | Disclosure: IFRS 12.19F |
|           | mentEntityExplanatory  | structured entities controlled Disclosure of investment enti | The disclosure of information about unconsolidated structured entities controlled by an investment entity. [Refer: Disclosure of investment entities [text block]; Unconsolidated structured entities [member]] |   |                         |
| ifrs-full | DisclosureOfInformationA<br>boutUnconsolidatedStructure<br>dEntitiesControlledByInvest                       | atUnconsolidatedStructure tititesControlledByInvest          | label   | Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]   |                         |
|           | mentEntityLineItems  |  | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                         |
| ifrs-full | DisclosureOfInformationA<br>boutUnconsolidatedStructure<br>dEntitiesControlledByInvest                       | table  | label   | Disclosure of information about unconsolidated structured entities controlled by investment entity [table]  | Disclosure: IFRS 12.19F |
|           | mentEntityTable  | tEntityTable   | documentation   | Schedule disclosing information related to unconsolidated structured entities controlled by the investment entity.  |                         |
| ifrs-full | DisclosureOfInformationA<br>boutUnconsolidatedSubsidiar<br>iesAbstract                                       |  | label   | Disclosure of information about unconsolidated subsidiaries [abstract]  |                         |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References             |
|-----------|---|-----------------------------|---------------|---|------------------------|
| ifrs-full | DisclosureOfInformationFor<br>EachMaterialImpairmentLoss<br>RecognisedOrReversedForIn<br>dividualAssetOrCashgenera  | line items                  | label         | Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]  |                        |
|           | tingUnitLineItems   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                        |
| ifrs-full | DisclosureOfInformationFor<br>EachMaterialImpairmentLoss<br>RecognisedOrReversedForIn   | table                       | label         | Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]   | Disclosure: IAS 36.130 |
|           | dividualAssetOrCashgenera<br>tingUnitTable  |                             | documentation | Schedule disclosing information related to an individual asset or a cash-generating unit, for which an impairment loss has been recognised or reversed.                         |                        |
| ifrs-full | DisclosureOfInformationFor<br>IndividualAssetOrCashgenera<br>tingUnitWithSignificantA<br>mountOfGoodwillOrIntangi<br>bleAssetsWithIndefiniteUse<br>fulLivesAbstract |                             | label         | Disclosure of information for cash-generating units [abstract]  |                        |
| frs-full  | DisclosureOfInformationFor<br>IndividualAssetOrCashgenera<br>tingUnitWithSignificantA   | text block                  | label         | Disclosure of information for cash-generating units [text block]  | Disclosure: IAS 36.134 |
|           | mountOfGoodwillOrIntangi<br>bleAssetsWithIndefiniteUse<br>fulLivesExplanatory   |                             | documentation | The disclosure of information for cash-generating units. [Refer: Cash-generating units [member]]  |                        |
| ifrs-full | DisclosureOfInformationFor<br>IndividualAssetOrCashgenera<br>tingUnitWithSignificantA   | dividualAssetOrCashgenera   | label         | Disclosure of information for cash-generating units [line items]  |                        |
|           | mountOfGoodwillOrIntangi<br>bleAssetsWithIndefiniteUse<br>fulLivesLineItems   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                        |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References             |
|-----------|--|---|---------------|---|------------------------|
| ifrs-full | DisclosureOfInformationFor<br>IndividualAssetOrCashgenera<br>tingUnitWithSignificantA  |   | label         | Disclosure of information for cash-generating units [table]   | Disclosure: IAS 36.134 |
|           | mountOfGoodwillOrIntangi<br>bleAssetsWithIndefiniteUse<br>fulLivesTable  |   | documentation | Schedule disclosing information related to cash-generating units.   |                        |
| ifrs-full | DisclosureOfInformationSuf ficientToPermitReconciliatio nOfClassesDeterminedFor FairValueMeasurementToLi neItemsInStatementOfFinan   | text block  | label         | Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]                                    | Disclosure: IFRS 13.94 |
|           | cialPositionAssetsExplana  |   | documentation | The disclosure of information sufficient to permit the reconciliation of classes of assets determined for fair value measurement to the line items in the statement of financial position.                              |                        |
| ifrs-full | DisclosureOfInformationSuf<br>ficientToPermitReconciliatio<br>nOfClassesDeterminedFor<br>FairValueMeasurementToLi<br>neItemsInStatementOfFinan   | ermitReconciliatio<br>BDeterminedFor<br>feasurementToLi<br>StatementOfFinan   | label         | Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, entity's own equity instruments [text block]           | Disclosure: IFRS 13.94 |
|           | cialPositionEntitysOwnEqui<br>tyInstrumentsExplanatory   |   | documentation | The disclosure of information sufficient to permit the reconciliation of classes of the entity's own equity instruments determined for fair value measurement to the line items in the statement of financial position. |                        |
| ifrs-full | DisclosureOfInformationSuf<br>ficientToPermitReconciliatio<br>nOfClassesDeterminedFor<br>FairValueMeasurementToLi<br>neItemsInStatementOfFinan<br>cialPositionLiabilitiesExplana<br>tory | ientToPermitReconciliatio<br>OfClassesDeterminedFor<br>irValueMeasurementToLi | label         | Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]                               | Disclosure: IFRS 13.94 |
|           |  |   | documentation | The disclosure of information sufficient to permit the reconciliation of classes of liabilities determined for fair value measurement to the line items in the statement of financial position.                         |                        |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | DisclosureOfInformationTha<br>tEnablesUsersOfFinancialSta<br>tementsToEvaluateChangesIn<br>LiabilitiesArisingFromFinan | text block                  | label         | Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]   | Disclosure: IAS 7.44A                             |
|           | cingActivitiesExplanatory  |                             | documentation | The disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. [Refer: Liabilities arising from financing activities] |   |
| ifrs-full | DisclosureOfInitialApplicatio<br>nOfStandardsOrInterpreta<br>tionsAbstract   |                             | label         | Disclosure of initial application of standards or interpretations [abstract]   |   |
| ifrs-full | DisclosureOfInitialApplicatio<br>nOfStandardsOrInterpreta<br>tionsLineItems  | line items                  | label         | Disclosure of initial application of standards or interpretations [line items]   |   |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |   |
| ifrs-full | DisclosureOfInitialApplicatio<br>nOfStandardsOrInterpreta<br>tionsTable  | table                       | label         | Disclosure of initial application of standards or interpretations [table]  | Disclosure: IAS 8.28                              |
|           |  |                             | documentation | Schedule disclosing information related to the initial application of standards or interpretations.  |   |
| ifrs-full | DisclosureOfInputsToMethod<br>sUsedToMeasureContractsWi<br>thinScopeOfIFRS17Abstract                                   |                             | label         | Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]   |   |
| ifrs-full | DisclosureOfInputsToMethod<br>sUsedToMeasureContractsWi<br>thinScopeOfIFRS17Explana                                    | text block                  | label         | Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 a |
|           | tory   |                             | documentation | The disclosure of the inputs to the methods used to measure contracts within the scope of IFRS 17.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfInputsToMethod<br>sUsedToMeasureContractsWi<br>thinScopeOfIFRS17LineItems | line items                  | label         | Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items]  |  |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |  |
| ifrs-full | DisclosureOfInputsToMethod<br>sUsedToMeasureContractsWi<br>thinScopeOfIFRS17Table     | table                       | label         | Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [table]   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 a                        |
|           | •   |                             | documentation | Schedule disclosing information related to the inputs to the methods used to measure contracts within the scope of IFRS 17.   |  |
| WithPote  | DisclosureOfInstruments<br>WithPotentialFutureDiluti<br>veEffectNotIncludedInCalcula  | text                        | label         | Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share  | Disclosure: IAS 33.70 c  |
|           | tionOfDilutedEarningsPer<br>ShareExplanatory  |                             | documentation | The description of instruments (including contingently issuable shares) that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are antidilutive for the period(s) presented. |  |
| frs-full  | DisclosureOfInsuranceCon<br>tractsExplanatory   | text block                  | label         | Disclosure of insurance contracts [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17 -                            |
|           |   |                             | documentation | The entire disclosure for insurance contracts.  | Disclosure, Disclosure: Expiry<br>date 2023-01-01 IFRS 4 -<br>Disclosure |
| ifrs-full | DisclosureOfInsurancePre<br>miumRevenueExplanatory                                    | text block                  | label         | Disclosure of insurance premium revenue [text block]  | Common practice: IAS 1.10 e  |
|           | manner on we have to  |                             | documentation | The disclosure of insurance premium revenue. [Refer: Revenue]   |  |
| ifrs-full | DisclosureOfInsuranceRiskEx planatory   | text block                  | label         | Disclosure of insurance risk [text block]   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39 c                        |
|           |   |                             | documentation | The disclosure of risk, other than financial risk, transferred from the holder of an insurance contract to the issuer.  |  |

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| Prefix    | Element name/role URI                                       | Element type and attributes | Label type    | Label content   | References                      |
|-----------|---|-----------------------------|---------------|---|---------------------------------|
| ifrs-full | DisclosureOfIntangibleAsset<br>sAbstract                    |                             | label         | Disclosure of detailed information about intangible assets [abstract]   |                                 |
| ifrs-full | DisclosureOfIntangibleAsset<br>sAndGoodwillExplanatory      | text block                  | label         | Disclosure of intangible assets and goodwill [text block]   | Common practice: IAS 1.10 e     |
|           |   |                             | documentation | The disclosure of intangible assets and goodwill. [Refer: Intangible assets and goodwill]   |                                 |
| ifrs-full | DisclosureOfIntangibleAsset sExplanatory                    | text block                  | label         | Disclosure of intangible assets [text block]  | Disclosure: IAS 38 - Disclosure |
|           | , , , , ,   |                             | documentation | The entire disclosure for intangible assets.  |                                 |
| ifrs-full | DisclosureOfIntangibleAsset<br>sLineItems                   | line items                  | label         | Disclosure of detailed information about intangible assets [line items]   |                                 |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                                 |
| ifrs-full | DisclosureOfIntangibleAssets<br>MaterialToEntityAbstract    |                             | label         | Disclosure of intangible assets material to entity [abstract]   |                                 |
| ifrs-full | DisclosureOfIntangibleAssets<br>MaterialToEntityExplanatory |                             | label         | Disclosure of intangible assets material to entity [text block]   | Disclosure: IAS 38.122 b        |
|           | internationally supulation                                  |                             | documentation | The disclosure of intangible assets that are material to the entity. [Refer: Intangible assets material to entity]  |                                 |
| ifrs-full | DisclosureOfIntangibleAssets<br>MaterialToEntityLineItems   | line items                  | label         | Disclosure of intangible assets material to entity [line items]   |                                 |
|           | Material foliatity Efficients                               |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                                 |
| ifrs-full | DisclosureOfIntangibleAssets                                | table                       | label         | Disclosure of intangible assets material to entity [table]  | Disclosure: IAS 38.122 b        |
|           | MaterialToEntityTable                                       | y lauit                     | documentation | Schedule disclosing information related to intangible assets that are material to the entity.   |                                 |

| Prefix    | Element name/role URI   | Element type and attributes            | Label type    | Label content   | References                  |
|-----------|---|--|---------------|---|-----------------------------|
| ifrs-full | DisclosureOfIntangibleAsset<br>sTable                                   | table                                  | label         | Disclosure of detailed information about intangible assets [table]  | Disclosure: IAS 38.118      |
|           |   |  | documentation | Schedule disclosing information related to details of intangible assets.  |                             |
| ifrs-full | DisclosureOfIntangibleAssets<br>WithIndefiniteUsefulLifeAb<br>stract    |  | label         | Disclosure of intangible assets with indefinite useful life [abstract]  |                             |
| ifrs-full | DisclosureOfIntangibleAssets<br>WithIndefiniteUsefulLifeEx<br>planatory | text block                             | label         | Disclosure of intangible assets with indefinite useful life [text block]  | Disclosure: IAS 38.122 a    |
|           | planatory   |  | documentation | The disclosure of intangible assets with an indefinite useful life. [Refer: Intangible assets with indefinite useful life]  |                             |
| W         | DisclosureOfIntangibleAssets<br>WithIndefiniteUsefulLifeLineI<br>tems   |  | label         | Disclosure of intangible assets with indefinite useful life [line items]  |                             |
|           | Cins  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfIntangibleAssets<br>WithIndefiniteUsefulLifeTa<br>ble       | <sup>7</sup> ithIndefiniteUsefulLifeTa | label         | Disclosure of intangible assets with indefinite useful life [table]   | Disclosure: IAS 38.122 a    |
|           |   |  | documentation | Schedule disclosing information related to intangible assets with an indefinite useful life.  |                             |
| ifrs-full | DisclosureOfInterestExpen seExplanatory                                 | text block                             | label         | Disclosure of interest expense [text block]   | Common practice: IAS 1.10 e |
|           | SCEAPIGIACOTY   |  | documentation | The disclosure of interest expense. [Refer: Interest expense]   | -                           |
| ifrs-full | DisclosureOfInterestInco  | text block                             | label         | Disclosure of interest income (expense) [text block]  | Common practice: IAS 1.10 e |
|           | meExpenseExplanatory  | LEAPIGIIGIUI Y                         | documentation | The disclosure of interest income and expense. [Refer: Interest income (expense)]   | 1                           |
| ifrs-full | DisclosureOfInterestInco<br>meExplanatory                               | text block                             | label         | Disclosure of interest income [text block]  | Common practice: IAS 1.10 e |
|           | metaplanatory   |  | documentation | The disclosure of interest income. [Refer: Interest income]   | 1                           |

| Prefix  | Element name/role URI  | Element type and attributes | Label type                                   | Label content   | References  |
|---|--|-----------------------------|--|---|---|
| ifrs-full DisclosureOfInterestInFund sExplanatory | text block   | label                       | Disclosure of interest in funds [text block] | Disclosure: IFRIC 5 -<br>Consensus  |   |
|   |  |                             | documentation                                | The entire disclosure for the entity's interest in decommissioning, restoration and environmental rehabilitation funds.   |   |
| ifrs-full   | DisclosureOfInterestsInAsso ciatesExplanatory                        | text block                  | label  | Disclosure of interests in associates [text block]  | Disclosure: IFRS 12.2 b (ii)                                |
|   |  |                             | documentation                                | The disclosure of interests in associates. [Refer: Associates [member]]   |   |
| ifrs-full   | DisclosureOfInterestsInJoin tArrangementsExplanatory                 | text block                  | label  | Disclosure of interests in joint arrangements [text block]  | Disclosure: IFRS 12.2 b (ii)                                |
|   |  |                             | documentation                                | The disclosure of interests in joint arrangements. A joint arrangement is an arrangement of which two or more parties have joint control.   |   |
|   | DisclosureOfInterestsInOther<br>EntitiesExplanatory                  | text block                  | label  | Disclosure of interests in other entities [text block]  | Disclosure: IFRS 12.1                                       |
|   |  |                             | documentation                                | The entire disclosure for interests in other entities.  |   |
| ifrs-full   | DisclosureOfInterestsInSubsi<br>diariesExplanatory                   | text block                  | label  | Disclosure of interests in subsidiaries [text block]  | Disclosure: IFRS 12.2 b (i)                                 |
|   |  |                             | documentation                                | The disclosure of interests in subsidiaries. [Refer: Subsidiaries [member]]   |   |
| ifrs-full   | DisclosureOfInterestsInUn consolidatedStructuredEntitie sExplanatory | text block                  | label  | Disclosure of interests in unconsolidated structured entities [text block]  | Disclosure: IFRS 12.2 b (iii)                               |
|   |  |                             | documentation                                | The disclosure of interests in structured entities that are not controlled by the entity (unconsolidated structured entities). [Refer: Unconsolidated structured entities [member]] |   |
| ifrs-full   | DisclosureOfInterimFinancial<br>ReportingExplanatory                 | text block                  | label  | Disclosure of interim financial reporting [text block]  | Disclosure: IAS 34 - Content of an interim financial report |
|   |  |                             | documentation                                | The entire disclosure for interim financial reporting.  |   |

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| Prefix    | Element name/role URI                                     | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfInternalCreditEx posuresAbstract              |                             | label         | Disclosure of internal credit grades [abstract]   |  |
| ifrs-full | DisclosureOfInternalCreditEx posuresExplanatory           | text block                  | label         | Disclosure of internal credit grades [text block]   | Example: Expiry date 2023-01-01 IFRS 7.36 c,   |
|           |   |                             | documentation | The disclosure of internal credit grades. [Refer: Internal credit grades [member]]  | Example: Expiry date<br>2023-01-01 IFRS 7.IG25   |
| ifrs-full | DisclosureOfInternalCreditEx posuresLineItems             | line items                  | label         | Disclosure of internal credit grades [line items]   |  |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |  |
| ifrs-full | DisclosureOfInternalCreditEx posuresTable                 | table                       | label         | Disclosure of internal credit grades [table]  | Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: Expiry date 2023-01-01 IFRS 7.IG25 |
|           |   |                             | documentation | Schedule disclosing information related to internal credit grades.  |  |
| ifrs-full | DisclosureOfInventoriesExpla<br>natory                    | text block                  | label         | Disclosure of inventories [text block]  | Disclosure: IAS 2 - Disclosure   |
|           |   |                             | documentation | The entire disclosure for inventories.  |  |
| ifrs-full | DisclosureOfInvestmentCon<br>tractsLiabilitiesExplanatory |                             | label         | Disclosure of investment contracts liabilities [text block]   | Common practice: IAS 1.10 e  |
|           | tractstrabilitiestxpianatory                              |                             | documentation | The disclosure of investment contracts liabilities. [Refer: Investment contracts liabilities]   |  |
| ifrs-full | DisclosureOfInvestmentEnti<br>tiesExplanatory             | text block                  | label         | Disclosure of investment entities [text block]  | Disclosure: IFRS 12 -<br>Investment entity status  |
|           |   |                             | documentation | The disclosure of investment entities. An investment entity is an entity that: (a) obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services; (b) commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and (c) measures and evaluates the performance of substantially all of its investments on a fair value basis. |  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                      |
|-----------|--|-----------------------------|---------------|---|---------------------------------|
| ifrs-full | DisclosureOfInvestmentPro<br>pertyAbstract   |                             | label         | Disclosure of detailed information about investment property [abstract]   |                                 |
| ifrs-full | DisclosureOfInvestmentPro<br>pertyExplanatory                                      | text block                  | label         | Disclosure of investment property [text block]  | Disclosure: IAS 40 - Disclosure |
|           | perty Expanatory   |                             | documentation | The entire disclosure for investment property.  |                                 |
| ifrs-full | DisclosureOfInvestmentPro<br>pertyLineItems  | line items                  | label         | Disclosure of detailed information about investment property [line items]   |                                 |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                                 |
| ifrs-full | DisclosureOfInvestmentPro<br>pertyTable  | table                       | label         | Disclosure of detailed information about investment property [table]  | Disclosure: IAS 40.32A          |
|           |  |                             | documentation | Schedule disclosing information related to details of investment property.  |                                 |
| ifrs-full | DisclosureOfInvestmentsAc countedForUsingEquityMe thodExplanatory                  | ountedForUsingEquityMe      | label         | Disclosure of investments accounted for using equity method [text block]  |                                 |
|           |  |                             | documentation | The disclosure of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]   |                                 |
| ifrs-full | DisclosureOfInvestmentsO<br>therThanInvestmentsAccoun<br>tedForUsingEquityMethodEx | text block                  | label         | Disclosure of investments other than investments accounted for using equity method [text block]   | Common practice: IAS 1.10 e     |
|           | planatory  | U . ,                       | documentation | The disclosure of investments other than investments accounted for using the equity method. [Refer: Investments other than investments accounted for using equity method]       | -                               |
| ifrs-full | DisclosureOflssuedCapitalEx planatory  | text block                  | label         | Disclosure of issued capital [text block]   | Common practice: IAS 1.10 e     |
|           | planatory  | uiatoi y                    | documentation | The disclosure of issued capital. [Refer: Issued capital]   |                                 |
| ifrs-full | DisclosureOfJointOperation<br>sAbstract  |                             | label         | Disclosure of joint operations [abstract]   |                                 |

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| Prefix                              | Element name/role URI                       | Element type and attributes | Label type    | Label content   | References   |
|-------------------------------------|---|-----------------------------|---------------|---|--|
| ifrs-full                           | DisclosureOfJointOperation sExplanatory     | text block                  | label         | Disclosure of joint operations [text block]   | Disclosure: IFRS 12.B4 c   |
|                                     |   |                             | documentation | The disclosure of joint operations. [Refer: Joint operations [member]]  |  |
| ifrs-full                           | DisclosureOfJointOperation sLineItems       | line items                  | label         | Disclosure of joint operations [line items]   |  |
|                                     |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
|                                     | DisclosureOfJointOperation sTable           | table                       | label         | Disclosure of joint operations [table]  | Disclosure: IFRS 12.B4 c   |
|                                     |   |                             | documentation | Schedule disclosing information related to joint operations.  |  |
| ifrs-full                           | DisclosureOfJointVenturesAb<br>stract       |                             | label         | Disclosure of joint ventures [abstract]   |  |
| ifrs-full DisclosureOfJoi planatory | DisclosureOfJointVenturesEx planatory       | text block                  | label         | Disclosure of joint ventures [text block]   | Disclosure: IAS 27.16 b,<br>Disclosure: IAS 27.17 b,<br>Disclosure: IFRS 12.B4 b |
|                                     |   |                             | documentation | The disclosure of joint ventures. [Refer: Joint ventures [member]]  |  |
| ifrs-full                           | DisclosureOfJointVenturesLi<br>neItems      | line items                  | label         | Disclosure of joint ventures [line items]   |  |
|                                     |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| ifrs-full                           | DisclosureOfJointVenturesT able             | table                       | label         | Disclosure of joint ventures [table]  | Disclosure: IAS 27.16 b,<br>Disclosure: IAS 27.17 b,<br>Disclosure: IFRS 12.B4 b |
|                                     |   |                             | documentation | Schedule disclosing information related to joint ventures.  |  |
| ifrs-full                           | DisclosureOfLeasePrepay<br>mentsExplanatory | text block                  | label         | Disclosure of lease prepayments [text block]  | Common practice: IAS 1.10 e  |
|                                     | ,   |                             | documentation | The disclosure of lease prepayments. [Refer: Prepayments]   | 1  |

| Prefix    | Element name/role URI   | Element type and attributes                    | Label type    | Label content   | References   |
|-----------|---|--|---------------|---|--|
| ifrs-full | DisclosureOfLeasesExplana tory  | text block                                     | label         | Disclosure of leases [text block]   | Disclosure: IFRS 16 -<br>Presentation, Disclosure: |
|           |   |  | documentation | The entire disclosure for leases.   | IFRS 16 - Disclosure                               |
| ifrs-full | DisclosureOfLiabilitiesMea<br>suredAtFairValueAndIssued<br>WithInseparableThirdparty<br>CreditEnhancementAbstract |  | label         | Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]  |  |
| ifrs-full | DisclosureOfLiabilitiesMea<br>suredAtFairValueAndIssued<br>WithInseparableThirdparty                              | text block                                     | label         | Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]  | Disclosure: IFRS 13.98                             |
|           | CreditEnhancementExplana<br>tory  |  | documentation | The disclosure of liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]] |  |
| ifrs-full | DisclosureOfLiabilitiesMea<br>suredAtFairValueAndIssued<br>WithInseparableThirdparty                              | dAtFairValueAndIssued                          | label         | Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]  |  |
| (         | CreditEnhancementLineItems  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |  |
| ifrs-full | DisclosureOfLiabilitiesMea<br>suredAtFairValueAndIssued<br>WithInseparableThirdparty                              | lAtFairValueAndIssued<br>InseparableThirdparty | label         | Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]   | Disclosure: IFRS 13.98                             |
|           | CreditEnĥancementTable ´  |  | documentation | Schedule disclosing information related to liabilities measured at fair value and issued with inseparable third-party credit enhancement.   |  |
| ifrs-full | DisclosureOfLiquidityRiskEx planatory   | text block                                     | label         | Disclosure of liquidity risk [text block]   | Common practice: IAS 1.10 c                        |
|           |   |  | documentation | The disclosure of liquidity risk. [Refer: Liquidity risk [member]]  |  |

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| Prefix     | Element name/role URI                                     | Element type and attributes             | Label type    | Label content   | References  |
|------------|---|---|---------------|---|---|
| ifrs-full  | DisclosureOfLiquidityRiskO<br>fInsuranceContractsExplana  | text block                              | label         | Disclosure of liquidity risk of insurance contracts [text block]  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39 d |
|            | tory  |   | documentation | The disclosure of information about the liquidity risk of insurance contracts. [Refer: Liquidity risk [member]; Types of insurance contracts [member]]                          |   |
| ifrs-full  | DisclosureOfLoansAndAd vancesToBanksExplanatory           | text block                              | label         | Disclosure of loans and advances to banks [text block]  | Common practice: IAS 1.10 e                       |
|            |   |   | documentation | The disclosure of loans and advances to banks. [Refer: Loans and advances to banks]   |   |
| ifrs-full  | DisclosureOfLoansAndAd<br>vancesToCustomersExplana        | text block                              | label         | Disclosure of loans and advances to customers [text block]  | Common practice: IAS 1.10 e                       |
|            | tory  |   | documentation | The disclosure of loans and advances to customers. [Refer: Loans and advances to customers]   |   |
| ifrs-full  | DisclosureOfMajorCustomer<br>sAbstract                    |   | label         | Disclosure of major customers [abstract]  |   |
| ifrs-full  | DisclosureOfMajorCustomer sLineItems                      | line items                              | label         | Disclosure of major customers [line items]  |   |
| SLITCHCHIS |   |   | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full  | DisclosureOfMajorCustomer<br>sTable                       | orCustomer table                        | label         | Disclosure of major customers [table]   | Disclosure: IFRS 8.34                             |
|            |   |   | documentation | Schedule disclosing information related to the entity's major customers.  |   |
| ifrs-full  | DisclosureOfMarketRiskEx planatory                        | text block                              | label         | Disclosure of market risk [text block]  | Common practice: IAS 1.10 e                       |
|            | Pariatory   |   | documentation | The disclosure of market risk. [Refer: Market risk [member]]  |   |
| ifrs-full  | DisclosureOfMarketRiskOfIn<br>suranceContractsExplanatory | text block                              | label         | Disclosure of market risk of insurance contracts [text block]   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39 d |
|            |   | - · · · · · · · · · · · · · · · · · · · | documentation | The disclosure of information about the market risk of insurance contracts. [Refer: Market risk [member]; Types of insurance contracts [member]]                                |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References              |
|-----------|--|-----------------------------|---------------|---|-------------------------|
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForDerivativeFinancialLia<br>bilitiesAbstract                  |                             | label         | Disclosure of maturity analysis for derivative financial liabilities [abstract]   |                         |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForDerivativeFinancialLia<br>bilitiesLineItems                 | line items                  | label         | Disclosure of maturity analysis for derivative financial liabilities [line items]   |                         |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                         |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForDerivativeFinancialLia<br>bilitiesTable                     | table                       | label         | Disclosure of maturity analysis for derivative financial liabilities [table]  | Disclosure: IFRS 7.39 b |
|           |  |                             | documentation | Schedule disclosing information related to the maturity analysis for derivative financial liabilities.  |                         |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForFinancialAssetsHeldFor<br>ManagingLiquidityRiskAb<br>stract |                             | label         | Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]  |                         |
| frs-full  | DisclosureOfMaturityAnaly<br>sisForFinancialAssetsHeldFor<br>ManagingLiquidityRiskExpla        | sForFinancialAssetsHeldFor  | label         | Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]  | Disclosure: IFRS 7.B11E |
|           | natory   |                             | documentation | The disclosure of a maturity analysis for financial assets held for managing liquidity risk. [Refer: Financial assets; Liquidity risk [member]]                                 |                         |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForFinancialAssetsHeldFor<br>ManagingLiquidityRiskLineI        | line items                  | label         | Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]  |                         |
|           | tems   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                         |

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| Prefix    | Element name/role URI  | Element type and attributes         | Label type    | Label content   | References  |
|-----------|--|-------------------------------------|---------------|---|---|
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForFinancialAssetsHeldFor<br>ManagingLiquidityRiskTable                    | table                               | label         | Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]   | Disclosure: IFRS 7.B11E                           |
|           |  |                                     | documentation | Schedule disclosing information related to the maturity analysis for financial assets held for managing liquidity risk.   |   |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForLiquidityRiskThatArises<br>FromContractsWithinSco<br>peOfIFRS17Abstract |                                     | label         | Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]  |   |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForLiquidityRiskThatArises<br>FromContractsWithinSco                       | lityRiskThatArises<br>actsWithinSco | label         | Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.132 b |
|           | peOfIFRS17Explanatory  |                                     | documentation | The disclosure of the maturity analysis for liquidity risk that arises from contracts within the scope of IFRS 17.  |   |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForLiquidityRiskThatArises<br>FromContractsWithinSco                       | line items                          | label         | Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]  |   |
|           | peOfIFRS17LineItems  |                                     | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForLiquidityRiskThatArises<br>FromContractsWithinSco                       |                                     | label         | Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [table]   | Disclosure: Effective<br>2023-01-01 IFRS 17.132 b |
|           | peOfIFRS17Table  |                                     | documentation | Schedule disclosing information related to the maturity analysis for liquidity risk that arises from contracts within the scope of IFRS 17.                                     |   |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForNonderivativeFinancial<br>LiabilitiesAbstract                           |                                     | label         | Disclosure of maturity analysis for non-derivative financial liabilities [abstract]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References              |
|-----------|---|-----------------------------|---------------|---|-------------------------|
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForNonderivativeFinancial<br>LiabilitiesLineItems | line items                  | label         | Disclosure of maturity analysis for non-derivative financial liabilities [line items]   |                         |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.                             |                         |
| ifrs-full | DisclosureOfMaturityAnaly<br>sisForNonderivativeFinancial<br>LiabilitiesTable     | table                       | label         | Disclosure of maturity analysis for non-derivative financial liabilities [table]  | Disclosure: IFRS 7.39 a |
|           |   |                             | documentation | Schedule disclosing information related to the maturity analysis for non-derivative financial liabilities.  |                         |
| frs-full  | DisclosureOfMaturityAnalysi<br>sOfFinanceLeasePaymentsRe<br>ceivableAbstract      |                             | label         | Disclosure of maturity analysis of finance lease payments receivable [abstract]   |                         |
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfFinanceLeasePaymentsRe<br>ceivableExplanatory   | text block                  | label         | Disclosure of maturity analysis of finance lease payments receivable [text block]   | Disclosure: IFRS 16.94  |
|           |   |                             | documentation | The disclosure of a maturity analysis of finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. |                         |
| frs-full  | DisclosureOfMaturityAnalysi<br>sOfFinanceLeasePaymentsRe<br>ceivableLineItems     | line items                  | label         | Disclosure of maturity analysis of finance lease payments receivable [line items]   |                         |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.                             |                         |
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfFinanceLeasePaymentsRe<br>ceivableTable         | table                       | label         | Disclosure of maturity analysis of finance lease payments receivable [table]  | Disclosure: IFRS 16.94  |
|           |   |                             | documentation | Schedule disclosing information related to the maturity analysis of finance lease payments receivable.  |                         |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfOperatingLeasePayment<br>sAbstract   |                             | label         | Disclosure of maturity analysis of operating lease payments [abstract]  |                          |
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfOperatingLeasePayment<br>sExplanatory  | text block                  | label         | Disclosure of maturity analysis of operating lease payments [text block]  | Disclosure: IFRS 16.97   |
|           |  |                             | documentation | The disclosure of a maturity analysis of operating lease payments. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.  |                          |
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfOperatingLeasePayment<br>sLineItems  | line items                  | label         | Disclosure of maturity analysis of operating lease payments [line items]  |                          |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |                          |
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfOperatingLeasePayment<br>sTable  | table                       | label         | Disclosure of maturity analysis of operating lease payments [table]   | Disclosure: IFRS 16.97   |
|           |  |                             | documentation | Schedule disclosing information related to the maturity analysis of operating lease payments.   |                          |
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfUndiscountedCashOut<br>flowsToRepurchaseDerecog<br>nisedFinancialAssetsExplana<br>tory | text block                  | label         | Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]  | Disclosure: IFRS 7.42E e |
|           |  |                             | documentation | The disclosure of a maturity analysis of the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets or other amounts payable to the transferee in respect of transferred assets, showing the remaining contractual maturities of the entity's continuing involvement. [Refer: Undiscounted cash outflow required to repurchase derecognised financial assets; Other amounts payable to transferee in respect of transferred assets] |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfUndiscountedCashOut<br>flowsToRepurchaseDerecog<br>nisedFinancialAssetsOrA<br>mountsPayableToTransfereeIn<br>RespectOfTransferredAsset<br>sAbstract  |                             | label         | Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]                                |                          |
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfUndiscountedCashOut<br>flowsToRepurchaseDerecog<br>nisedFinancialAssetsOrA<br>mountsPayableToTransfereeIn<br>RespectOfTransferredAsset<br>sLineItems |                             | label         | Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]                              |                          |
|           | SEMERCINS  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.                                       |                          |
| ifrs-full | DisclosureOfMaturityAnalysi<br>sOfUndiscountedCashOut<br>flowsToRepurchaseDerecog<br>nisedFinancialAssetsOrA<br>mountsPayableToTransfereeIn<br>RespectOfTransferredAsset<br>sTable     |                             | label         | Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]                                   | Disclosure: IFRS 7.42E e |
|           | Stable   |                             | documentation | Schedule disclosing information related to the maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to the transferee in respect of the transferred assets. |                          |
| ifrs-full | DisclosureOfNatureAndExten<br>tOfRisksArisingFromFinancia<br>lInstrumentsAbstract  |                             | label         | Disclosure of nature and extent of risks arising from financial instruments [abstract]  |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfNatureAndExten<br>tOfRisksArisingFromFinancia<br>lInstrumentsExplanatory            | text block                  | label         | Disclosure of nature and extent of risks arising from financial instruments [text block]  | Disclosure: IFRS 7.31                           |
|           |   |                             | documentation | The disclosure of information that enables users of financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed. [Refer: Financial instruments, class [member]] |   |
| ifrs-full | DisclosureOfNatureAndExten<br>tOfRisksArisingFromFinancia<br>lInstrumentsLineItems              | line items                  | label         | Disclosure of nature and extent of risks arising from financial instruments [line items]  |   |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |   |
| ifrs-full | DisclosureOfNatureAndExten<br>tOfRisksArisingFromFinancia<br>lInstrumentsTable                  | table                       | label         | Disclosure of nature and extent of risks arising from financial instruments [table]   | Disclosure: IFRS 7.33,<br>Disclosure: IFRS 7.34 |
|           |   |                             | documentation | Schedule disclosing information related to the nature and extent of risks arising from financial instruments.   |   |
| ifrs-full | DisclosureOfNatureAndExten<br>tOfRisksArisingFromInsuran<br>ceContractsExplanatory              | text block                  | label         | Disclosure of nature and extent of risks arising from insurance contracts [text block]  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.38 |
|           |   |                             | documentation | The disclosure of information to evaluate the nature and extent of risks arising from insurance contracts. [Refer: Types of insurance contracts [member]]   |   |
| ifrs-full | DisclosureOfNatureAndExten<br>tOfRisksThatAriseFromCon<br>tractsWithinScopeOfIFR<br>S17Abstract |                             | label         | Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfNatureAndExten<br>tOfRisksThatAriseFromCon<br>tractsWithinScopeOfIFR<br>S17Explanatory            | text block                  | label         | Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.124,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.125 |
|           |   |                             | documentation | The disclosure of the nature and extent of risks that arise from contracts within the scope of IFRS 17.   |   |
| ifrs-full | DisclosureOfNatureAndExten<br>tOfRisksThatAriseFromCon<br>tractsWithinScopeOfIFR<br>S17LineItems              | line items                  | label         | Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]   |   |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |   |
| ifrs-full | DisclosureOfNatureAndExten<br>tOfRisksThatAriseFromCon<br>tractsWithinScopeOfIFR<br>S17Table                  | table                       | label         | Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [table]  | Disclosure: Effective<br>2023-01-01 IFRS 17.124,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.125 |
|           |   |                             | documentation | Schedule disclosing information related to the nature and extent of risks that arise from contracts within the scope of IFRS 17.  |   |
| ifrs-full | DisclosureOfNatureOfPoten<br>tialIncomeTaxConsequences<br>ThatWouldResultFromPay<br>mentOfDividendExplanatory | text                        | label         | Description of nature of potential income tax consequences that would result from payment of dividend   | Disclosure: IAS 12.82A  |
|           |   |                             | documentation | The description of the nature of the potential income tax consequences that would result from the payment of dividends to the entity's shareholders in jurisdictions such as those where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfNetAssetVa<br>lueAttributableToUnitholder<br>sExplanatory                             | text block                  | label         | Disclosure of net asset value attributable to unit-holders [text block]   | Common practice: IAS 1.10 e                                 |
|           |   |                             | documentation | The disclosure of the net asset value attributable to unit-holders.   |   |
| ifrs-full | DisclosureOfNetDefinedBene<br>fitLiabilityAssetAbstract   |                             | label         | Disclosure of net defined benefit liability (asset) [abstract]  |   |
| ifrs-full | DisclosureOfNetDefinedBene<br>fitLiabilityAssetExplanatory  | text block                  | label         | Disclosure of net defined benefit liability (asset) [text block]  | Disclosure: IAS 19.140 a                                    |
|           |   |                             | documentation | The disclosure of a net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]   |   |
| ifrs-full | DisclosureOfNetDefinedBene fitLiabilityAssetLineItems   | line items                  | label         | Disclosure of net defined benefit liability (asset) [line items]  |   |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfNetDefinedBene fitLiabilityAssetTable   | table                       | label         | Disclosure of net defined benefit liability (asset) [table]   | Disclosure: IAS 19.140 a                                    |
|           |   |                             | documentation | Schedule disclosing information related to the net defined benefit liability (asset).   |   |
| ifrs-full | DisclosureOfNetGrossAn<br>dReinsurersShareForAmount<br>sArisingFromInsuranceCon<br>tractsAbstract |                             | label         | Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]  |   |
| ifrs-full | DisclosureOfNetGrossAn<br>dReinsurersShareForAmount<br>sArisingFromInsuranceCon                   | eForAmount                  | label         | Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]  | Common practice: Expiry date 2023-01-01 IFRS 4 - Disclosure |
|           | tractsExplanatory   |                             | documentation | The disclosure of the net and gross amounts and the reinsurer's share for amounts arising from insurance contracts. [Refer: Types of insurance contracts [member]]              |   |

| Prefix   | Element name/role URI   | Element type and attributes | Label type  | Label content   | References  |
|--|---|-----------------------------|---|---|---|
| ifrs-full  | DisclosureOfNetGrossAn<br>dReinsurersShareForAmount<br>sArisingFromInsuranceCon | line items                  | label   | Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]  |   |
|  | tractsLineItems   |                             | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full  | DisclosureOfNetGrossAn<br>dReinsurersShareForAmount<br>sArisingFromInsuranceCon | table                       | label   | Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]   | Common practice: Expiry date 2023-01-01 IFRS 4 - Disclosure |
| tractsTable  | tractsTable   |                             | documentation   | Schedule disclosing information related to the net and gross amounts and to the reinsurer's share for amounts arising from insurance contracts.                                 |   |
| ifrs-full  | DisclosureOfNonadjustingE<br>ventsAfterReportingPerio<br>dAbstract              |                             | label   | Disclosure of non-adjusting events after reporting period [abstract]  |   |
| ventsAfterReportingPerio   | DisclosureOfNonadjustingE<br>ventsAfterReportingPeriodEx<br>planatory           | text block                  | label   | Disclosure of non-adjusting events after reporting period [text block]  | Disclosure: IAS 10.21                                       |
|  |   |                             | documentation   | The disclosure of non-adjusting events after the reporting period. [Refer: Non-adjusting events after reporting period [member]]  |   |
| ifrs-full  | DisclosureOfNonadjustingE<br>ventsAfterReportingPeriodLi<br>neItems             | line items                  | label   | Disclosure of non-adjusting events after reporting period [line items]  |   |
|  |   |                             | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full DisclosureOfNonadjustingE ventsAfterReportingPeriodTable | ventsAfterReportingPeriodTa   | table                       | label   | Disclosure of non-adjusting events after reporting period [table]   | Disclosure: IAS 10.21                                       |
|  |   | documentation               | Schedule disclosing information related to non-adjusting events after the reporting period. |   |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfNoncontrollin gInterestsExplanatory                                     | text block                  | label         | Disclosure of non-controlling interests [text block]  | Common practice: IAS 1.10 e                         |
|           |   |                             | documentation | The disclosure of non-controlling interests. [Refer: Non-controlling interests]   |   |
| ifrs-full | DisclosureOfNoncurrentAs<br>setsHeldForSaleAndDisconti<br>nuedOperationsExplanatory | text block                  | label         | Disclosure of non-current assets held for sale and discontinued operations [text block]   | Disclosure: IFRS 5 -<br>Presentation and disclosure |
|           |   |                             | documentation | The entire disclosure for non-current assets held for sale and discontinued operations.   |   |
| ifrs-full | DisclosureOfNoncurrentAs<br>setsOrDisposalGroupsClassi<br>fiedAsHeldForSaleExplana  | text block                  | label         | Disclosure of non-current assets or disposal groups classified as held for sale [text block]  | Common practice: IAS 1.10 e                         |
|           | tory  |                             | documentation | The disclosure of non-current assets or disposal groups classified as held for sale. [Refer: Non-current assets or disposal groups classified as held for sale] |   |
| ifrs-full | DisclosureOfNotesAndOther<br>ExplanatoryInformationExpla<br>natory                  | text block                  | label         | Disclosure of notes and other explanatory information [text block]  | Disclosure: IAS 1.10 e                              |
|           |   |                             | documentation | The disclosure of notes and other explanatory information as part of a complete set of financial statements.  |   |
| ifrs-full | DisclosureOfNumberAnd<br>WeightedAverageExercisePri<br>cesOfOtherEquityInstrument   | text block                  | label         | Disclosure of number and weighted average exercise prices of other equity instruments [text block]  | Common practice: IFRS 2.45                          |
|           | sExplanatory  |                             | documentation | The disclosure of the number and weighted average exercise prices of other equity instruments (ie other than share options).                                    |   |
| ifrs-full | DisclosureOfNumberAnd<br>WeightedAverageExercisePri<br>cesOfShareOptionsExplana     | text block                  | label         | Disclosure of number and weighted average exercise prices of share options [text block]   | Disclosure: IFRS 2.45 b                             |
|           | tory  | * *                         | documentation | The disclosure of the number and weighted average exercise prices of share options. [Refer: Weighted average [member]]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes                          | Label type    | Label content   | References              |
|-----------|---|--|---------------|---|-------------------------|
| ifrs-full | DisclosureOfNumberAnd<br>WeightedAverageRemaining<br>ContractualLifeOfOutstan<br>dingShareOptionsAbstract |  | label         | Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]  |                         |
| ifrs-full | DisclosureOfNumberAnd<br>WeightedAverageRemaining<br>ContractualLifeOfOutstan                             | text block   | label         | Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]  | Disclosure: IFRS 2.45 d |
|           | dingShareOptionsExplana<br>tory   |  | documentation | The disclosure of the number and weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]                                   |                         |
| frs-full  | DisclosureOfNumberAnd<br>WeightedAverageRemaining<br>ContractualLifeOfOutstan                             | line items   | label         | Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]  |                         |
|           | dingShareOptionsLineItems   | otionsLineItems                                      | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                         |
| ifrs-full | DisclosureOfNumberAnd<br>WeightedAverageRemaining<br>ContractualLifeOfOutstan<br>dingShareOptionsTable    | WeightedAverageRemaining<br>ContractualLifeOfOutstan | label         | Disclosure of number and weighted average remaining contractual life of outstanding share options [table]   | Disclosure: IFRS 2.45 d |
|           |   |  | documentation | Schedule disclosing information related to the number and weighted average remaining contractual life of outstanding share options.   |                         |
| frs-full  | DisclosureOfObjectivesPoli<br>ciesAndProcessesForMana<br>gingCapitalAbstract                              |  | label         | Disclosure of objectives, policies and processes for managing capital [abstract]  |                         |
| ifrs-full | DisclosureOfObjectivesPoli<br>ciesAndProcessesForMana<br>gingCapitalExplanatory                           | text block   | label         | Disclosure of objectives, policies and processes for managing capital [text block]  | Disclosure: IAS 1.134   |
|           |   |  | documentation | The disclosure of information that enables users of financial statements to evaluate the entity's objectives, policies and processes for managing capital.                      |                         |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfObjectivesPoli<br>ciesAndProcessesForMana<br>gingCapitalLineItems     | line items                  | label         | Disclosure of objectives, policies and processes for managing capital [line items]  |  |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfObjectivesPoli<br>ciesAndProcessesForMana<br>gingCapitalTable         | table                       | label         | Disclosure of objectives, policies and processes for managing capital [table]   | Disclosure: IAS 1.136  |
|           |   |                             | documentation | Schedule disclosing information related to the objectives, policies and processes for managing capital.   |  |
| ifrs-full | DisclosureOfOffsettingOfFi<br>nancialAssetsAbstract                               |                             | label         | Disclosure of offsetting of financial assets [abstract]   |  |
| ifrs-full | DisclosureOfOffsettingOfFi<br>nancialAssetsAndFinancialLia<br>bilitiesExplanatory | ncialAssetsAndFinancialLia  | label         | Disclosure of offsetting of financial assets and financial liabilities [text block]   | Disclosure: IFRS 7 - Offsetting financial assets and financial liabilities |
|           |   |                             | documentation | The disclosure of the offsetting of financial assets and financial liabilities. [Refer: Financial assets; Financial liabilities]  |  |
| ifrs-full | DisclosureOfOffsettingOfFi<br>nancialAssetsExplanatory                            |                             | label         | Disclosure of offsetting of financial assets [text block]   | Disclosure: IFRS 7.13C   |
|           |   |                             | documentation | The disclosure of the offsetting of financial assets. [Refer: Financial assets]   |  |
| ifrs-full | DisclosureOfOffsettingOfFi<br>nancialAssetsLineItems                              | line items                  | label         | Disclosure of offsetting of financial assets [line items]   |  |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfOffsettingOfFi<br>nancialAssetsTable                                  | table                       | label         | Disclosure of offsetting of financial assets [table]  | Disclosure: IFRS 7.13C   |
|           |   |                             | documentation | Schedule disclosing information related to the offsetting of financial assets.  |  |

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| Prefix    | Element name/role URI                                       | Element type and attributes                          | Label type    | Label content   | References             |
|-----------|---|--|---------------|---|------------------------|
| ifrs-full | DisclosureOfOffsettingOfFi<br>nancialLiabilitiesAbstract    |  | label         | Disclosure of offsetting of financial liabilities [abstract]  |                        |
| ifrs-full | DisclosureOfOffsettingOfFi<br>nancialLiabilitiesExplanatory | text block   | label         | Disclosure of offsetting of financial liabilities [text block]  | Disclosure: IFRS 7.13C |
|           | ,   |  | documentation | The disclosure of the offsetting of financial liabilities. [Refer: Financial liabilities]   |                        |
| ifrs-full | DisclosureOfOffsettingOfFi<br>nancialLiabilitiesLineItems   | line items   | label         | Disclosure of offsetting of financial liabilities [line items]  |                        |
|           |   |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                        |
| ifrs-full | DisclosureOfOffsettingOfFi<br>nancialLiabilitiesTable       | table  | label         | Disclosure of offsetting of financial liabilities [table]   | Disclosure: IFRS 7.13C |
|           | numerungan numerungan                                       |  | documentation | Schedule disclosing information related to the offsetting of financial liabilities.   |                        |
| ifrs-full | DisclosureOfOperatingSeg<br>mentsAbstract                   |  | label         | Disclosure of operating segments [abstract]   |                        |
| ifrs-full | DisclosureOfOperatingSeg                                    | sclosureOfOperatingSeg text block<br>entsExplanatory | label         | Disclosure of operating segments [text block]   | Disclosure: IFRS 8.23  |
|           | menoszapanatory   |  | documentation | The disclosure of operating segments. [Refer: Operating segments [member]]  |                        |
| ifrs-full | DisclosureOfOperatingSeg<br>mentsLineItems                  | line items   | label         | Disclosure of operating segments [line items]   |                        |
|           | mentalmentens   |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                        |
| ifrs-full | DisclosureOfOperatingSeg<br>mentsTable                      | table  | label         | Disclosure of operating segments [table]  | Disclosure: IFRS 8.23  |
|           | mentsTable  |  | documentation | Schedule disclosing information related to operating segments.  |                        |

| Prefix    | Element name/role URI                                  | Element type and attributes | Label type    | Label content  | References                  |
|-----------|--|-----------------------------|---------------|--|-----------------------------|
| ifrs-full | DisclosureOfOtherAssetsEx planatory                    | text block                  | label         | Disclosure of other assets [text block]  | Common practice: IAS 1.10 e |
|           |  |                             | documentation | The disclosure of other assets. [Refer: Other assets]  |                             |
| ifrs-full | DisclosureOfOtherCurrentAs setsExplanatory             | text block                  | label         | Disclosure of other current assets [text block]  | Common practice: IAS 1.10 e |
|           |  |                             | documentation | The disclosure of other current assets. [Refer: Other current assets]                          |                             |
| ifrs-full | DisclosureOfOtherCurrentLia bilitiesExplanatory        | text block                  | label         | Disclosure of other current liabilities [text block]   | Common practice: IAS 1.10 e |
|           |  |                             | documentation | The disclosure of other current liabilities. [Refer: Other current liabilities]                |                             |
| ifrs-full | DisclosureOfOtherLiabilitie sExplanatory               | text block                  | label         | Disclosure of other liabilities [text block]   | Common practice: IAS 1.10 e |
|           |  |                             | documentation | The disclosure of other liabilities. [Refer: Other liabilities]                                |                             |
| ifrs-full | DisclosureOfOtherNoncur<br>rentAssetsExplanatory       | text block                  | label         | Disclosure of other non-current assets [text block]  | Common practice: IAS 1.10 e |
|           | 1  |                             | documentation | The disclosure of other non-current assets. [Refer: Other non-current assets]                  |                             |
| ifrs-full | DisclosureOfOtherNoncur<br>rentLiabilitiesExplanatory  | text block                  | label         | Disclosure of other non-current liabilities [text block]                                       | Common practice: IAS 1.10 e |
|           | · · · · · · · · · · · · · · · · · · ·                  |                             | documentation | The disclosure of other non-current liabilities. [Refer: Other non-current liabilities]        |                             |
| ifrs-full | DisclosureOfOtherOperatin gExpenseExplanatory          | text block                  | label         | Disclosure of other operating expense [text block]   | Common practice: IAS 1.10 e |
|           | Sampono carpamano co                                   |                             | documentation | The disclosure of other operating expense. [Refer: Other operating income (expense)]           |                             |
| ifrs-full | DisclosureOfOtherOperatin<br>gIncomeExpenseExplanatory | text block                  | label         | Disclosure of other operating income (expense) [text block]                                    | Common practice: IAS 1.10 e |
|           | 8  |                             | documentation | The disclosure of other operating income or expense. [Refer: Other operating income (expense)] |                             |

Prefix

ifrs-full

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ifrs-full

ifrs-full

sAbstract

sExplanatory

sLineItems

sTable

bligationsAbstract

| Prefix    | Element name/role URI                                | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | DisclosureOfPerformanceO<br>bligationsLineItems      | line items                  | label         | Disclosure of performance obligations [line items]  |                             |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfPerformanceO<br>bligationsTable          | table                       | label         | Disclosure of performance obligations [table]   | Disclosure: IFRS 15.119     |
|           |  |                             | documentation | Schedule disclosing information related to performance obligations in contracts with customers.   |                             |
| ifrs-full | DisclosureOfPrepaymentsAn<br>dOtherAssetsExplanatory | text block                  | label         | Disclosure of prepayments and other assets [text block]   | Common practice: IAS 1.10 e |
|           |  |                             | documentation | The disclosure of prepayments and other assets. [Refer: Other assets; Prepayments]  |                             |
| ifrs-full | DisclosureOfProductsAndSer<br>vicesAbstract          |                             | label         | Disclosure of products and services [abstract]  |                             |
| ifrs-full | DisclosureOfProductsAndSer vicesExplanatory          | text block                  | label         | Disclosure of products and services [text block]  | Disclosure: IFRS 8.32       |
|           | . ,  |                             | documentation | The disclosure of the entity's products and services. [Refer: Products and services [member]]   |                             |
| ifrs-full | DisclosureOfProductsAndSer vicesLineItems            | line items                  | label         | Disclosure of products and services [line items]  |                             |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfProductsAndSer vicesTable                | table                       | label         | Disclosure of products and services [table]   | Disclosure: IFRS 8.32       |
|           |  |                             | documentation | Schedule disclosing information related to the entity's products and services.  |                             |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                      |
|---|--|-----------------------------|---------------|---|---------------------------------|
| ifrs-full   | DisclosureOfProfitLossFro<br>mOperatingActivitiesExplana<br>tory | text block                  | label         | Disclosure of profit (loss) from operating activities [text block]  | Common practice: IAS 1.10 e     |
|   |  |                             | documentation | The disclosure of profit (loss) from operating activities. [Refer: Profit (loss) from operating activities]   |                                 |
| frs-full  | DisclosureOfPropertyPlan<br>tAndEquipmentAbstract                |                             | label         | Disclosure of detailed information about property, plant and equipment [abstract]   |                                 |
| ifrs-full   | DisclosureOfPropertyPlan<br>tAndEquipmentExplanatory             | text block                  | label         | Disclosure of property, plant and equipment [text block]  | Disclosure: IAS 16 - Disclosure |
|   | u mazqaip menezipianator)  |                             | documentation | The entire disclosure for property, plant and equipment.  |                                 |
| ifrs-full DisclosureOfPropertyPlan tAndEquipmentLineItems |  | line items                  | label         | Disclosure of detailed information about property, plant and equipment [line items]   |                                 |
|   |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                                 |
| ifrs-full   | DisclosureOfPropertyPlan<br>tAndEquipmentTable                   | table                       | label         | Disclosure of detailed information about property, plant and equipment [table]  | Disclosure: IAS 16.73           |
|   |  |                             | documentation | Schedule disclosing information related to details of property, plant and equipment.  |                                 |
| ifrs-full   | DisclosureOfProvisionMatrix<br>Abstract                          |                             | label         | Disclosure of provision matrix [abstract]   |                                 |
| ifrs-full   | DisclosureOfProvisionMatrix<br>Explanatory                       | text block                  | label         | Disclosure of provision matrix [text block]   | Example: IFRS 7.35N             |
| Explanatory   | Explanatory  |                             | documentation | The disclosure of the provision matrix.   |                                 |
|   | DisclosureOfProvisionMatrix<br>LineItems                         | line items                  | label         | Disclosure of provision matrix [line items]   |                                 |
|   |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                                 |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| frs-full  | DisclosureOfProvisionMatrix<br>Table  | table                       | label         | Disclosure of provision matrix [table]  | Example: IFRS 7.35N         |
|           |   |                             | documentation | Schedule disclosing information related to the provision matrix.  |                             |
| frs-full  | DisclosureOfProvisionsExpla<br>natory   | text block                  | label         | Disclosure of provisions [text block]   | Common practice: IAS 1.10 e |
|           |   |                             | documentation | The disclosure of provisions. [Refer: Provisions]   |                             |
| ifrs-full | DisclosureOfQuantitativeIn<br>formationAboutFinancialIn<br>strumentsThatHaveYetToTran<br>sitionToAlternativeBench<br>markRateAbstract |                             | label         | Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [abstract]   |                             |
| ifrs-full | DisclosureOfQuantitativeIn formationAboutFinancialIn strumentsThatHaveYetToTran sitionToAlternativeBench                              | text block                  | label         | Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [text block]                                       | Disclosure: IFRS 7.24J b    |
|           | markRateExplanatory   | markRateExplanatory         | documentation | The disclosure of quantitative information about financial instruments that have yet to transition to an alternative benchmark rate.  |                             |
| ifrs-full | DisclosureOfQuantitativeIn<br>formationAboutFinancialIn<br>strumentsThatHaveYetToTran<br>sitionToAlternativeBench                     | line items                  | label         | Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [line items]                                       |                             |
|           | markRateLineItems   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfQuantitativeIn formationAboutFinancialIn strumentsThatHaveYetToTran sitionToAlternativeBench                              | table                       | label         | Disclosure of quantitative information about financial instruments that have yet to transition to alternative benchmark rate [table]  | Disclosure: IFRS 7.24J b    |
|           | markRateTable   |                             | documentation | Schedule disclosing information related to the quantitative information about financial instruments that have yet to transition to alternative benchmark rate.                  |                             |

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| Prefix   | Element name/role URI  | Element type and attributes | Label type    | Label content   | References              |
|----------|--|-----------------------------|---------------|---|-------------------------|
| frs-full | DisclosureOfQuantitativeIn<br>formationAboutLeasesForLes<br>seeAbstract  |                             | label         | Disclosure of quantitative information about leases for lessee [abstract]   |                         |
| frs-full | DisclosureOfQuantitativeIn<br>formationAboutLeasesForLes<br>sorAbstract  |                             | label         | Disclosure of quantitative information about leases for lessor [abstract]   |                         |
| frs-full | DisclosureOfQuantitativeIn<br>formationAboutRightofu<br>seAssetsAbstract   |                             | label         | Disclosure of quantitative information about right-of-use assets [abstract]   |                         |
| frs-full | DisclosureOfQuantitativeIn<br>formationAboutRightofu<br>seAssetsExplanatory  | text block                  | label         | Disclosure of quantitative information about right-of-use assets [text block]   | Disclosure: IFRS 16.53  |
|          | oor issued and in the control of the |                             | documentation | The disclosure of quantitative information about right-of-use assets. [Refer: Right-of-use assets]  |                         |
| frs-full | DisclosureOfQuantitativeIn<br>formationAboutRightofu<br>seAssetsLineItems  | line items                  | label         | Disclosure of quantitative information about right-of-use assets [line items]   |                         |
|          | SO ISSUESEMICIONIS   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                         |
| frs-full | DisclosureOfQuantitativeIn<br>formationAboutRightofu<br>seAssetsTable  | ormationAboutRightofu       | label         | Disclosure of quantitative information about right-of-use assets [table]  | Disclosure: IFRS 16.53  |
|          | SCI ISSUS TUDIC  |                             | documentation | Schedule disclosing information related to right-of-use assets.   |                         |
| frs-full | DisclosureOfRangeOfExerci<br>sePricesOfOutstandingShar<br>eOptionsAbstract   |                             | label         | Disclosure of range of exercise prices of outstanding share options [abstract]  |                         |
| frs-full | DisclosureOfRangeOfExerci<br>sePricesOfOutstandingShar<br>eOptionsExplanatory  | text block                  | label         | Disclosure of range of exercise prices of outstanding share options [text block]  | Disclosure: IFRS 2.45 d |
|          | coptionshapimimory   |                             | documentation | The disclosure of the range of exercise prices for outstanding share options.   |                         |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References              |
|-----------|--|-----------------------------|---------------|--|-------------------------|
| ifrs-full | DisclosureOfRangeOfExerci<br>sePricesOfOutstandingShar<br>eOptionsLineItems  | line items                  | label         | Disclosure of range of exercise prices of outstanding share options [line items]   |                         |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.      |                         |
| frs-full  | DisclosureOfRangeOfExerci<br>sePricesOfOutstandingShar<br>eOptionsTable  | table                       | label         | Disclosure of range of exercise prices of outstanding share options [table]  | Disclosure: IFRS 2.45 d |
|           |  |                             | documentation | Schedule disclosing information related to the range of exercise prices of outstanding share options.  |                         |
| ifrs-full | DisclosureOfRankingAndA<br>mountsOfPotentialLossesIn<br>StructuredEntitiesBorneByPar<br>tiesWhoseInterestsRankLo<br>werThanEntitysInterestsExpla<br>natory | text block                  | label         | Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]                        | Example: IFRS 12.B26 d  |
|           |  | ntitysInterestsExpla        | documentation | The disclosure of the ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests in the structured entities. |                         |
| frs-full  | DisclosureOfReclassificatio<br>nOfFinancialAssetsAbstract  |                             | label         | Disclosure of reclassification of financial assets [abstract]  |                         |
| rs-full   | DisclosureOfReclassificatio<br>nOfFinancialAssetsExplana   | text block                  | label         | Disclosure of reclassification of financial assets [text block]  | Disclosure: IFRS 7.12B  |
|           | tory   |                             | documentation | The disclosure of information about the reclassification of financial assets. [Refer: Financial assets]  |                         |
| frs-full  | DisclosureOfReclassificatio<br>nOfFinancialAssetsLineItems   | line items                  | label         | Disclosure of reclassification of financial assets [line items]  |                         |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.      |                         |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | DisclosureOfReclassificatio<br>nOfFinancialAssetsTable                  | table                       | label         | Disclosure of reclassification of financial assets [table]  | Disclosure: IFRS 7.12B      |
|           |   |                             | documentation | Schedule disclosing information related to the reclassification of financial assets.  |                             |
| ifrs-full | DisclosureOfReclassificatio<br>nOfFinancialInstrumentsEx<br>planatory   | text block                  | label         | Disclosure of reclassification of financial instruments [text block]  | Common practice: IAS 1.10 e |
|           |   |                             | documentation | The disclosure of the reclassification of financial instruments. [Refer: Financial instruments, class [member]]   |                             |
| ifrs-full | DisclosureOfReclassification<br>sOrChangesInPresentationAb<br>stract    |                             | label         | Disclosure of reclassifications or changes in presentation [abstract]   |                             |
| ifrs-full | DisclosureOfReclassification<br>sOrChangesInPresentationEx<br>planatory | text block                  | label         | Disclosure of reclassifications or changes in presentation [text block]   | Disclosure: IAS 1.41        |
|           |   |                             | documentation | The disclosure of reclassifications or changes in the presentation of items in the financial statements.  |                             |
| ifrs-full | DisclosureOfReclassification<br>sOrChangesInPresentationLi<br>neItems   | line items                  | label         | Disclosure of reclassifications or changes in presentation [line items]   |                             |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfReclassification<br>sOrChangesInPresentationTa<br>ble       | table                       | label         | Disclosure of reclassifications or changes in presentation [table]  | Disclosure: IAS 1.41        |
|           |   |                             | documentation | Schedule disclosing information related to reclassifications or changes in presentation.  |                             |

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| Prefix    | Element name/role URI  | Element type and attributes                              | Label type    | Label content   | References                                       |
|-----------|--|--|---------------|---|--|
| ifrs-full | DisclosureOfReconciliation<br>BetweenInvestmentDerecog<br>nisedAndAssetsAndLiabilities<br>RecognisedTransitionFromAc<br>countingForInvestmentAtCos<br>tOrInAccordanceWithIFR | text block   | label         | Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities [text block]  | Disclosure: IFRS 11.C12 b                        |
|           | S9ToAccountingForAssetsAn dLiabilitiesExplanatory  |  | documentation | The disclosure of the reconciliation between the investment derecognised and the assets and liabilities recognised on the transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities.  |  |
| ifrs-full | DisclosureOfReconciliation BetweenInvestmentDerecog nisedAndAssetsAndLiabilities RecognisedTransitionFromE quityMethodToAccounting ForAssetsAndLiabilitiesExpla              | text block   | label         | Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]   | Disclosure: IFRS 11.C10                          |
|           | natory   | apu.   | documentation | The disclosure of the reconciliation between the investment derecognised and the assets and liabilities recognised on the transition from the equity method to accounting for assets and liabilities.   |  |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInAssetsForInsur<br>anceAcquisitionCashFlowsEx<br>planatory   | hangesInAssetsForInsur<br>acquisitionCashFlowsEx<br>tory | label         | Disclosure of reconciliation of changes in assets for insurance acquisition cash flows [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.105A |
|           | planatory  |  | documentation | The disclosure of the reconciliation of changes in assets for insurance acquisition cash flows recognised for insurance acquisition cash flows paid (or insurance acquisition cash flows for which a liability has been recognised applying another IFRS Standard) before the related group of insurance contracts is recognised. |  |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInBiologicalAsset<br>sAbstract  |  | label         | Disclosure of reconciliation of changes in biological assets [abstract]   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInBiologicalAsset<br>sExplanatory | text block                  | label         | Disclosure of reconciliation of changes in biological assets [text block]   | Disclosure: IAS 41.50    |
|           | элхриниоту   |                             | documentation | The disclosure of the reconciliation of changes in biological assets. [Refer: Biological assets]  |                          |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInBiologicalAsset<br>sLineItems   | line items                  | label         | Disclosure of reconciliation of changes in biological assets [line items]   |                          |
|           | SEMERCINS  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                          |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInBiologicalAsset<br>sTable       | table                       | label         | Disclosure of reconciliation of changes in biological assets [table]  | Disclosure: IAS 41.50    |
| 5         | Stable   | Table                       | documentation | Schedule disclosing information related to the reconciliation of changes in biological assets.  |                          |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInGoodwillAb<br>stract            |                             | label         | Disclosure of reconciliation of changes in goodwill [abstract]  |                          |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInGoodwillExpla                   | text block                  | label         | Disclosure of reconciliation of changes in goodwill [text block]  | Disclosure: IFRS 3.B67 d |
|           | natory   |                             | documentation | The disclosure of the reconciliation of changes in goodwill. [Refer: Goodwill]  |                          |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInGoodwillLineI<br>tems           | line items                  | label         | Disclosure of reconciliation of changes in goodwill [line items]  |                          |
|           | tems   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                          |
| ifrs-full | DisclosureOfReconciliatio  | table                       | label         | Disclosure of reconciliation of changes in goodwill [table]   | Disclosure: IFRS 3.B67 d |
|           | nOfChangesInGoodwillTable  |                             | documentation | Schedule disclosing information related to the reconciliation of changes in goodwill.   | -                        |

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| Prefix    | Element name/role URI   | Element type and attributes                       | Label type    | Label content  | References                                      |
|-----------|---|---|---------------|--|---|
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInInsuranceCon<br>tractsByComponentsAbstract                                 |   | label         | Disclosure of reconciliation of changes in insurance contracts by components [abstract]  |   |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInInsuranceCon<br>tractsByComponentsExplana                                  | text block  | label         | Disclosure of reconciliation of changes in insurance contracts by components [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.101 |
|           | tory  |   | documentation | The disclosure of the reconciliation of changes in insurance contracts by components, ie the estimates of the present value of the future cash flows, the risk adjustment for non-financial risk and the contractual service margin. [Refer: Insurance contracts [member]] |   |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInInsuranceCon<br>tractsByComponentsLineI<br>tems                            | OfChangesInInsuranceCon<br>ractsByComponentsLineI | label         | Disclosure of reconciliation of changes in insurance contracts by components [line items]  |   |
|           |   |   | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |   |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInInsuranceCon<br>tractsByComponentsTable                                    | table   | label         | Disclosure of reconciliation of changes in insurance contracts by components [table]   | Disclosure: Effective<br>2023-01-01 IFRS 17.101 |
|           |   |   | documentation | Schedule disclosing information related to the reconciliation of changes in insurance contracts by components.   |   |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInInsuranceCon<br>tractsByRemainingCovera<br>geAndIncurredClaimsAb<br>stract |   | label         | Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [abstract]  |   |
| ifrs-full | DisclosureOfReconciliatio<br>nOfChangesInInsuranceCon<br>tractsByRemainingCovera                                    | text block  | label         | Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.100 |
|           | geAndIncurredClaimsExpla<br>natory  |   | documentation | The disclosure of the reconciliation of changes in insurance contracts by remaining coverage and incurred claims. [Refer: Insurance contracts [member]]  |   |

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| Prefix                   | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                      |
|--------------------------|---|-----------------------------|---------------|---|---|
| ifrs-full                | DisclosureOfReconciliatio<br>nOfChangesInInsuranceCon<br>tractsByRemainingCovera    | line items                  | label         | Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [line items]   |   |
|                          | geAndÍncurredClaimsLineI<br>tems  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full                | DisclosureOfReconciliatio<br>nOfChangesInInsuranceCon<br>tractsByRemainingCovera    | table                       | label         | Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [table]  | Disclosure: Effective<br>2023-01-01 IFRS 17.100 |
| geAndIncurredClaimsTable | geAndIncurredClaimsTable  |                             | documentation | Schedule disclosing information related to the reconciliation of changes in insurance contracts by remaining coverage and incurred claims.                                      |   |
| ifrs-full                | DisclosureOfReconciliatio<br>nOfChangesInIntangibleAsset<br>sAndGoodwillAbstract    |                             | label         | Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]  |   |
| ifrs-full                | DisclosureOfReconciliatio<br>nOfChangesInIntangibleAsset<br>sAndGoodwillExplanatory | text block                  | label         | Disclosure of reconciliation of changes in intangible assets and goodwill [text block]  | Common practice: IAS 38.118                     |
|                          |   | . ,                         | documentation | The disclosure of the reconciliation of changes in intangible assets and goodwill. [Refer: Intangible assets and goodwill]  |   |
| ifrs-full                | DisclosureOfReconciliatio<br>nOfChangesInIntangibleAsset<br>sAndGoodwillLineItems   | line items                  | label         | Disclosure of reconciliation of changes in intangible assets and goodwill [line items]  |   |
|                          |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| nOfChangesInIntai        | DisclosureOfReconciliatio<br>nOfChangesInIntangibleAsset<br>sAndGoodwillTable       | table                       | label         | Disclosure of reconciliation of changes in intangible assets and goodwill [table]   | Common practice: IAS 38.118                     |
|                          |   |                             | documentation | Schedule disclosing information related to the reconciliation of changes in intangible assets and goodwill.   |   |

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

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| Prefix                    | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References             |
|---------------------------|---|--|---------------|--|------------------------|
| no<br>To<br>te<br>m<br>di | DisclosureOfReconciliatio<br>nOfFinancialAssetsSubject<br>ToOffsettingEnforceableMas<br>terNettingArrangementsOrSi<br>milarAgreementsToIndivi<br>dualLineItemsInStatementOf | text block   | label         | Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]   | Disclosure: IFRS 7.B46 |
|                           | FinancialPositionExplanatory  |  | documentation | The disclosure of the reconciliation of the net amounts presented in the statement of financial position for financial assets that are offset or that are subject to an enforceable master netting arrangement or similar agreement, to the individual line item amounts presented in the statement of financial position. [Refer: Financial assets]           |                        |
| ifrs-full                 | DisclosureOfReconciliatio<br>nOfFinancialLiabilitiesSubject<br>ToOffsettingEnforceableMas<br>terNettingArrangementsOrSi<br>milarAgreementsToIndivi                          | OfFinancialLiabilitiesSubject oOffsettingEnforceableMas rNettingArrangementsOrSi | label         | Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]  | Disclosure: IFRS 7.B46 |
|                           | FinancialPositionExplanatory  |  | documentation | The disclosure of the reconciliation of the net amounts presented in the statement of financial position for financial liabilities that are offset or that are subject to an enforceable master netting arrangement or similar agreement, to the individual line item amounts presented in the statement of financial position. [Refer: Financial liabilities] |                        |
| ifrs-full                 | DisclosureOfReconciliationO<br>fLiabilitiesArisingFromFinan<br>cingActivitiesAbstract   |  | label         | Disclosure of reconciliation of liabilities arising from financing activities [abstract]   |                        |
| ifrs-full                 | DisclosureOfReconciliationO<br>fLiabilitiesArisingFromFinan<br>cingActivitiesExplanatory  | text block   | label         | Disclosure of reconciliation of liabilities arising from financing activities [text block]   | Example: IAS 7.44D     |
|                           |   |  | documentation | The disclosure of the reconciliation of liabilities arising from financing activities. [Refer: Liabilities arising from financing activities]  |                        |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                       |
|-----------|--|-----------------------------|---------------|---|----------------------------------|
| ifrs-full | DisclosureOfRedemptionPro<br>hibitionTransferBetweenFi<br>nancialLiabilitiesAndEquityEx          | text block                  | label         | Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]  | Disclosure: IFRIC 2 - Disclosure |
|           | planatory  |                             | documentation | The entire disclosure for the change in a redemption prohibition that leads to a transfer between financial liabilities and equity.   |                                  |
| ifrs-full | DisclosureOfRedesignatedFi<br>nancialAssetsAndLiabilitie<br>sAbstract                            |                             | label         | Disclosure of redesignated financial assets and liabilities [abstract]  |                                  |
| ifrs-full | DisclosureOfRedesignatedFi<br>nancialAssetsAndLiabilitiesEx<br>planatory                         | text block                  | label         | Disclosure of redesignated financial assets and liabilities [text block]  | Disclosure: IFRS 1.29            |
|           |  |                             | documentation | The disclosure of financial assets and financial liabilities that have been redesignated during the transition to IFRSs. [Refer: Financial assets; Financial liabilities; IFRSs [member]] |                                  |
| ifrs-full | DisclosureOfRedesignatedFi<br>nancialAssetsAndLiabilitiesLi<br>neItems                           | line items                  | label         | Disclosure of redesignated financial assets and liabilities [line items]  |                                  |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.           |                                  |
| ifrs-full | DisclosureOfRedesignatedFi<br>nancialAssetsAndLiabilitiesT<br>able                               | table                       | label         | Disclosure of redesignated financial assets and liabilities [table]   | Disclosure: IFRS 1.29            |
|           |  |                             | documentation | Schedule disclosing information related to redesignated financial assets and liabilities.   |                                  |
| ifrs-full | DisclosureOfRedesignationOf<br>FinancialAssetsAtDateOfIni<br>tialApplicationOfIFRS17Ab<br>stract |                             | label         | Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [abstract]  |                                  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfRedesignationOf<br>FinancialAssetsAtDateOfIni<br>tialApplicationOfIFRS17Ex<br>planatory | text block                  | label         | Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.C32                      |
|           | planatory   |                             | documentation | The disclosure of redesignation of financial assets at the date of initial application of IFRS 17.  |  |
| ifrs-full | DisclosureOfRedesignationOf<br>FinancialAssetsAtDateOfIni<br>tialApplicationOfIFRS17LineI           | line items                  | label         | Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [line items]  |  |
| t         | tems  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfRedesignationOf<br>FinancialAssetsAtDateOfIni<br>tialApplicationOfIFR<br>S17Table       | f table                     | label         | Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [table]   | Disclosure: Effective<br>2023-01-01 IFRS 17.C32                      |
|           | 317 Table   |                             | documentation | Schedule disclosing information related to redesignation of financial assets at the date of initial application of IFRS 17.   |  |
| ifrs-full | DisclosureOfRegulatoryDefer<br>ralAccountsExplanatory   | text block                  | label         | Disclosure of regulatory deferral accounts [text block]   | Disclosure: IFRS 14 - Disclosure, Disclosure: IFRS 14 - Presentation |
|           |   |                             | documentation | The entire disclosure for regulatory deferral accounts.   | The Transmitter  |
| ifrs-full | DisclosureOfReimbursemen<br>tRightsAbstract   |                             | label         | Disclosure of reimbursement rights [abstract]   |  |
| ifrs-full | DisclosureOfReimbursemen<br>tRightsExplanatory  | text block                  | label         | Disclosure of reimbursement rights [text block]   | Disclosure: IAS 19.140 b   |
|           |   |                             | documentation | The disclosure of reimbursement rights related to defined benefit obligations. [Refer: Reimbursement rights related to defined benefit obligation, at fair value]               |  |

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| Prefix   | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                        |
|--|---|-----------------------------|---------------|---|-----------------------------------|
| frs-full                                       | DisclosureOfReimbursemen tRightsLineItems                               | line items                  | label         | Disclosure of reimbursement rights [line items]   | _                                 |
|  |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                                   |
| frs-full                                       | DisclosureOfReimbursemen tRightsTable                                   | table                       | label         | Disclosure of reimbursement rights [table]  | Disclosure: IAS 19.140 b          |
|  |   |                             | documentation | Schedule disclosing information related to reimbursement rights.  |                                   |
| frs-full                                       | DisclosureOfReinsuranceEx planatory                                     | text block                  | label         | Disclosure of reinsurance [text block]  | Common practice: IAS 1.10 e       |
|  | F   |                             | documentation | The disclosure of reinsurance.  |                                   |
| ifrs-full DisclosureOfRelatedPartyEx planatory |   | text block                  | label         | Disclosure of related party [text block]  | Disclosure: IAS 24 -, Disclosure: |
|  |   |                             | documentation | The entire disclosure for related parties.  |                                   |
| ifrs-full                                      | DisclosureOfRepurchaseAn<br>dReverseRepurchaseAgree<br>mentsExplanatory | text block                  | label         | Disclosure of repurchase and reverse repurchase agreements [text block]   | Common practice: IAS 1.10 e       |
|  |   |                             | documentation | The disclosure of repurchase and reverse repurchase agreements.   |                                   |
| ifrs-full                                      | DisclosureOfResearchAndDe velopmentExpenseExplana                       | text block                  | label         | Disclosure of research and development expense [text block]   | Common practice: IAS 1.10 e       |
| tory   |   |                             | documentation | The disclosure of research and development expense. [Refer: Research and development expense]   |                                   |
| ifrs-full                                      | DisclosureOfReservesAndO<br>therEquityInterestExplana                   | text block                  | label         | Disclosure of reserves within equity [text block]   | Disclosure: IAS 1.79 b            |
| tory   | 1 /   |                             | documentation | The disclosure of reserves within equity. [Refer: Other reserves [member]]  |                                   |
| ifrs-full                                      | DisclosureOfReservesWithi<br>nEquityAbstract                            |                             | label         | Disclosure of reserves within equity [abstract]   |                                   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | DisclosureOfReservesWithi<br>nEquityLineItems                                 | line items                  | label         | Disclosure of reserves within equity [line items]   |  |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfReservesWithi<br>nEquityTable                                     | table                       | label         | Disclosure of reserves within equity [table]  | Disclosure: IAS 1.79 b   |
|           |   |                             | documentation | Schedule disclosing information related to reserves within equity.  |  |
| ifrs-full | DisclosureOfRestrictedCa<br>shAndCashEquivalentsExpla                         | text block                  | label         | Disclosure of restricted cash and cash equivalents [text block]   | Common practice: IAS 1.10 e  |
| natory    | natory  |                             | documentation | The disclosure of restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]   |  |
| ifrs-full | DisclosureOfRevenueExplana tory   | text block                  | label         | Disclosure of revenue [text block]  | Common practice: IAS 1.10 e  |
|           |   |                             | documentation | The entire disclosure for revenue.  |  |
| ifrs-full | DisclosureOfRevenueFrom<br>ContractsWithCustomersEx<br>planatory              | text block                  | label         | Disclosure of revenue from contracts with customers [text block]  | Disclosure: IFRS 15 - Presentation, Disclosure: IFRS 15 - Disclosure |
|           |   |                             | documentation | The entire disclosure for revenue from contracts with customers.  |  |
| ifrs-full | DisclosureOfRiskManage<br>mentStrategyRelatedToHedge<br>AccountingAbstract    |                             | label         | Disclosure of risk management strategy related to hedge accounting [abstract]   |  |
| ifrs-full | DisclosureOfRiskManage<br>mentStrategyRelatedToHedge<br>AccountingExplanatory | text block                  | label         | Disclosure of risk management strategy related to hedge accounting [text block]   | Disclosure: IFRS 7.22A   |
|           |   |                             | documentation | The disclosure of risk management strategy related to hedge accounting.   |  |

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| Prefix   | Element name/role URI   | Element type and attributes      | Label type  | Label content  | References               |
|--|---|----------------------------------|---|--|--------------------------|
| ifrs-full  | DisclosureOfSensitivityAnaly<br>sisForActuarialAssumption<br>sTable   | table                            | label   | Disclosure of sensitivity analysis for actuarial assumptions [table]   | Disclosure: IAS 19.145   |
|  |   |                                  | documentation   | Schedule disclosing information related to the sensitivity analysis for actuarial assumptions.   |                          |
| frs-full   | DisclosureOfSensitivityAnaly<br>sisOfFairValueMeasurement<br>ToChangesInUnobservableIn<br>putsAssetsAbstract                          |                                  | label   | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]                          |                          |
| frs-full   | DisclosureOfSensitivityAnaly<br>sisOfFairValueMeasurement<br>ToChangesInUnobservableIn  | text block                       | label   | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [text block]                        | Disclosure: IFRS 13.93 h |
|  | putsAssetsExplanatory   | sExplanatory                     | documentation   | The disclosure of the sensitivity analysis of fair value measurement of assets to changes in unobservable inputs.                          |                          |
| ifrs-full DisclosureOfSensitivityAnaly sisOfFairValueMeasurement ToChangesInUnobservableIn putsAssetsLineItems |   | asurement bservableIn            | label   | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]                        |                          |
|  | tsAssetsLineItems   | documentation                    | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |                          |
| frs-full   | DisclosureOfSensitivityAnaly<br>sisOfFairValueMeasurement<br>ToChangesInUnobservableIn  | ueMeasurement<br>nUnobservableIn | label   | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]                             | Disclosure: IFRS 13.93 h |
|  | putsAssetsTable   |                                  | documentation   | Schedule disclosing information related to the sensitivity analysis of fair value measurement of assets to changes in unobservable inputs. |                          |
| ifrs-full  | DisclosureOfSensitivityAnaly<br>sisOfFairValueMeasurement<br>ToChangesInUnobservableIn<br>putsEntitysOwnEquityInstru<br>mentsAbstract |                                  | label   | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract] |                          |

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| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content   | References               |
|-----------|---|--|---------------|---|--------------------------|
| ifrs-full | DisclosureOfSensitivityAnaly sisOfFairValueMeasurement ToChangesInUnobservableIn putsEntitysOwnEquityInstrumentsExplanatory | text block   | label         | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [text block]                                    | Disclosure: IFRS 13.93 h |
|           | mentsExplanatory  |  | documentation | The disclosure of the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.                              |                          |
| ifrs-full | DisclosureOfSensitivityAnaly<br>sisOfFairValueMeasurement<br>ToChangesInUnobservableIn<br>putsEntitysOwnEquityInstru        | line items   | label         | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [line items]                                    |                          |
|           | mentsLineItems  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                          |
| ifrs-full | DisclosureOfSensitivityAnaly sisOfFairValueMeasurement ToChangesInUnobservableIn putsEntitysOwnEquityInstru mentsTable      | rement<br>ervableIn  | label         | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]   | Disclosure: IFRS 13.93 h |
|           |   |  | documentation | Schedule disclosing information related to the sensitivity analysis of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs.     |                          |
| ifrs-full | DisclosureOfSensitivityAnaly<br>sisOfFairValueMeasurement<br>ToChangesInUnobservableIn<br>putsLiabilitiesAbstract           |  | label         | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]  |                          |
| ifrs-full | DisclosureOfSensitivityAnaly sisOfFairValueMeasurement ToChangesInUnobservableIn  | isOfFairValueMeasurement<br>OChangesInUnobservableIn<br>outsLiabilitiesExplanatory | label         | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [text block]  | Disclosure: IFRS 13.93 h |
|           | putsLiabilitiesExplanatory  |  | documentation | The disclosure of the sensitivity analysis of the fair value measurement of liabilities to changes in unobservable inputs.  |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfSensitivityAnaly<br>sisOfFairValueMeasurement<br>ToChangesInUnobservableIn<br>putsLiabilitiesLineItems   | line items                  | label         | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [line items]  |   |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfSensitivityAnaly<br>sisOfFairValueMeasurement<br>ToChangesInUnobservableIn<br>putsLiabilitiesTable       | table                       | label         | Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [table]   | Disclosure: IFRS 13.93 h                          |
| P         | putstiuomites note   |                             | documentation | Schedule disclosing information related to the sensitivity analysis of the fair value measurement of liabilities to changes in unobservable inputs.                             |   |
| ifrs-full | DisclosureOfSensitivityAnaly<br>sisOtherThanSpecifiedInPara<br>graph128aOfIFRS17Explana<br>tory                      | edInPara                    | label         | Disclosure of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.129   |
|           | tory   |                             | documentation | The disclosure of a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.  |   |
| ifrs-full | DisclosureOfSensitivityAnaly<br>sisToChangesInRiskExposur<br>esThatAriseFromContractsWi<br>thinScopeOfIFRS17Abstract |                             | label         | Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [abstract]  |   |
| ifrs-full | DisclosureOfSensitivityAnaly<br>sisToChangesInRiskExposur<br>esThatAriseFromContractsWi<br>thinScopeOfIFRS17Explana  | text block                  | label         | Disclosure of sensitivity analysis to changes in risk variables that arise from contracts within scope of IFRS 17 [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a |
|           | tory   |                             | documentation | The disclosure of the sensitivity analysis to changes in risk variables that arise from contracts within the scope of IFRS 17.  | 1   |

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| Prefix    | Element name/role URI  | Element type and attributes                  | Label type    | Label content  | References   |
|-----------|--|--|---------------|--|--|
| ifrs-full | DisclosureOfServiceConces sionArrangementsTable                                    | table  | label         | Disclosure of detailed information about service concession arrangements [table]   | Disclosure: SIC 29.6   |
|           |  |  | documentation | Schedule disclosing information related to details of service concession arrangements.   |  |
| frs-full  | DisclosureOfSharebasedPay<br>mentArrangementsExplana                               | text block                                   | label         | Disclosure of share-based payment arrangements [text block]  | Disclosure: IFRS 2.44  |
|           | tory   |  | documentation | The entire disclosure for share-based payment arrangements.  |  |
| frs-full  | DisclosureOfShareCapitalRe<br>servesAndOtherEquityInteres<br>tExplanatory          | text block                                   | label         | Disclosure of share capital, reserves and other equity interest [text block]   | Disclosure: IAS 1.79   |
|           | (Exp.minor)  |  | documentation | The entire disclosure for share capital, reserves and other equity interest.   |  |
| justmen   | DisclosureOfSignificantAd<br>justmentsToValuationObtai<br>nedExplanatory           | text block                                   | label         | Disclosure of significant adjustments to valuation obtained [text block]   |  |
|           |  |  | documentation | The disclosure of the reconciliation between the valuation obtained for investment property and the adjusted valuation included in the financial statements, including the aggregate amount of any recognised lease obligations that have been added back, and any other significant adjustments. [Refer: Investment property] |  |
| frs-full  | DisclosureOfSignificantInter<br>estRateBenchmarksToWhi<br>chEntitysHedgingRelation | tateBenchmarksToWhi<br>ntitysHedgingRelation | label         | Disclosure of significant interest rate benchmarks to which entity's hedging relationships are exposed [text block]  | Disclosure: IFRS 7.24H a   |
|           | shipsAreExposedExplanatory   |  | documentation | The disclosure of significant interest rate benchmarks to which the entity's hedging relationships are exposed.  |  |
| frs-full  | DisclosureOfSignificantInvest<br>mentsInAssociatesAbstract                         |  | label         | Disclosure of associates [abstract]  |  |
| frs-full  | DisclosureOfSignificantInvest<br>mentsInAssociatesExplana                          | text block                                   | label         | Disclosure of associates [text block]  | Disclosure: IAS 27.16 b,<br>Disclosure: IAS 27.17 b,<br>Disclosure: IFRS 12.B4 d |
|           | tory   |  | documentation | The disclosure of associates. [Refer: Associates [member]]   |  |

| Prefix  | Element name/role URI   | Element type and attributes | Label type  | Label content   | References   |
|---|---|-----------------------------|---|---|--|
| frs-full  | frs-full DisclosureOfSignificantInvest mentsInAssociatesLineItems | line items                  | label   | Disclosure of associates [line items]   |  |
|   |   |                             | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |  |
| frs-full  | DisclosureOfSignificantInvest<br>mentsInAssociatesTable           | table                       | label   | Disclosure of associates [table]  | Disclosure: IAS 27.16 b,<br>Disclosure: IAS 27.17 b, |
|   |   |                             | documentation   | Schedule disclosing information related to associates.  | Disclosure: IFRS 12.B4 d                             |
| frs-full  | DisclosureOfSignificantInvest<br>mentsInSubsidiariesAbstract      |                             | label   | Disclosure of subsidiaries [abstract]   |  |
| ifrs-full DisclosureOfSignificantInvest mentsInSubsidiariesExplana tory   | 1   | text block                  | label   | Disclosure of subsidiaries [text block]   | Disclosure: IAS 27.16 b,<br>Disclosure: IAS 27.17 b, |
|   |   | documentation               | The disclosure of subsidiaries. [Refer: Subsidiaries [member]]  | Disclosure: IFRS 12.B4 a  |  |
| frs-full  | DisclosureOfSignificantInvest<br>mentsInSubsidiariesLineI         | line items                  | label   | Disclosure of subsidiaries [line items]   |  |
| tems  |   | documentation               | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |  |
| ifrs-full   | DisclosureOfSignificantInvest<br>mentsInSubsidiariesTable         | table                       | label   | Disclosure of subsidiaries [table]  | Disclosure: IAS 27.16 b,<br>Disclosure: IAS 27.17 b, |
|   |   | documentation               | Schedule disclosing information related to subsidiaries.  | Disclosure: IFRS 12.B4 a  |  |
| ifrs-full DisclosureOfSignificantJudge mentsAndAssumptionsMa deInRelationToInterestsInO therEntitiesExplanatory | text block  | label                       | Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]   | Disclosure: IFRS 12.7   |  |
|   | therEntitiesExplanatory   |                             | documentation   | The disclosure of significant judgements and assumptions made in relation to interests in other entities.   |  |

| Prefix    | Element name/role URI   | Element type and attributes                        | Label type    | Label content  | References                                      |
|-----------|---|--|---------------|--|---|
| ifrs-full | DisclosureOfSignificantJudge<br>mentsAndChangesInJudge<br>mentsMadeInApplyingIFR                | text block   | label         | Disclosure of significant judgements and changes in judgements made in applying IFRS 17 [text block]   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 |
|           | S17Explanatory  |  | documentation | The disclosure of the significant judgements and changes in judgements made in applying IFRS 17. Specifically, an entity shall disclose the inputs, assumptions and estimation techniques used.  |   |
| ifrs-full | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfAssetsAb<br>stract |  | label         | Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]  |   |
| 1         | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfAssetsEx           | text block   | label         | Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]  | Disclosure: IFRS 13.93 d                        |
|           | planatory   |  | documentation | The disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of assets. |   |
| frs-full  | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfAssetsLi           | rvableInputsUsedInFairVa<br>eMeasurementOfAssetsLi | label         | Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]  |   |
|           | neItems   |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |   |
| ifrs-full | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfAsset              | table  | label         | Disclosure of significant unobservable inputs used in fair value measurement of assets [table]   | Disclosure: IFRS 13.93 d                        |
|           | sTable  | documentation                                      | documentation | Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of assets.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| frs-full  | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfEquityAb<br>stract      |                             | label         | Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]   |                          |
| frs-full  | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfEquityEx<br>planatory   | text block                  | label         | Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]   | Disclosure: IFRS 13.93 d |
| pi:       | planatory  |                             | documentation | The disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]] |                          |
| ifrs-full | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfEquityLi<br>neItems     | line items                  | label         | Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]   |                          |
|           | neitenis   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.   |                          |
| ifrs-full | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfEquityTa<br>ble         | table                       | label         | Disclosure of significant unobservable inputs used in fair value measurement of equity [table]  | Disclosure: IFRS 13.93 d |
|           | Die  |                             | documentation | Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of equity.  |                          |
| ifrs-full | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfLiabilitie<br>sAbstract |                             | label         | Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]  |                          |

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| Prefix               | Element name/role URI   | Element type and attributes | Label type  | Label content   | References                  |
|----------------------|---|-----------------------------|---|---|-----------------------------|
| s-full               | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfLiabilitie | text block                  | label   | Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]  | Disclosure: IFRS 13.93 d    |
| sExplanatory         |   | documentation               | The disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of liabilities. |   |                             |
| servableInputsUsedIr | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfLiabilitie | line items                  | label   | Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]  |                             |
|                      | sLineItems  |                             | documentation   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                             |
| se<br>lu             | DisclosureOfSignificantUnob<br>servableInputsUsedInFairVa<br>lueMeasurementOfLiabili    | table                       | label   | Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]   | Disclosure: IFRS 13.93 d    |
|                      | tiesTable   | Table                       | documentation   | Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of liabilities.   |                             |
| s-full               | DisclosureOfSubordinatedLia<br>bilitiesExplanatory                                      | text block                  | label   | Disclosure of subordinated liabilities [text block]   | Common practice: IAS 1.10 e |
|                      |   |                             | documentation   | The disclosure of subordinated liabilities. [Refer: Subordinated liabilities]   |                             |
| s-full               | DisclosureOfSummaryOf<br>SignificantAccountingPolicie                                   | text block                  | label   | Disclosure of significant accounting policies [text block]  | Disclosure: IAS 1.117       |
|                      | sExplanatory  |                             | documentation   | The entire disclosure for significant accounting policies applied by the entity.  |                             |
| s-full               | DisclosureOfTaxReceivable<br>sAndPayablesExplanatory                                    | text block                  | label   | Disclosure of tax receivables and payables [text block]   | Common practice: IAS 1.10 e |
| , , , ,              |   |                             | documentation   | The disclosure of tax receivables and payables.   |                             |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References              |
|-----------|--|-----------------------------|---------------|--|-------------------------|
| ifrs-full | DisclosureOfTemporaryDif<br>ferenceUnusedTaxLossesAn<br>dUnusedTaxCreditsAbstract  |                             | label         | Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]  |                         |
| ifrs-full | DisclosureOfTemporaryDif<br>ferenceUnusedTaxLossesAn<br>dUnusedTaxCreditsExplana   | text block                  | label         | Disclosure of temporary difference, unused tax losses and unused tax credits [text block]  | Disclosure: IAS 12.81 g |
|           | tory   |                             | documentation | The disclosure of types of temporary differences, unused tax losses and unused tax credits. [Refer: Unused tax credits [member]; Unused tax losses [member]; Temporary differences [member]] |                         |
| ifrs-full | DisclosureOfTemporaryDif<br>ferenceUnusedTaxLossesAn<br>dUnusedTaxCreditsLineItems | line items                  | label         | Disclosure of temporary difference, unused tax losses and unused tax credits [line items]  |                         |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.              |                         |
| ifrs-full | DisclosureOfTemporaryDif<br>ferenceUnusedTaxLossesAn<br>dUnusedTaxCreditsTable     | table                       | label         | Disclosure of temporary difference, unused tax losses and unused tax credits [table]   | Disclosure: IAS 12.81 g |
|           |  |                             | documentation | Schedule disclosing information related to temporary differences, unused tax losses and unused tax credits.  |                         |
| ifrs-full | DisclosureOfTermsAndCondi<br>tionsOfSharebasedPaymen<br>tArrangementAbstract       |                             | label         | Disclosure of terms and conditions of share-based payment arrangement [abstract]   |                         |
| ifrs-full | DisclosureOfTermsAndCondi<br>tionsOfSharebasedPaymen<br>tArrangementExplanatory    | text block                  | label         | Disclosure of terms and conditions of share-based payment arrangement [text block]   | Disclosure: IFRS 2.45   |
|           |  |                             | documentation | The disclosure of the general terms and conditions of share-based payment arrangements. [Refer: Share-based payment arrangements [member]]   |                         |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                    |
|-----------|--|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | DisclosureOfTermsAndCondi<br>tionsOfSharebasedPaymen<br>tArrangementLineItems          | line items                  | label         | Disclosure of terms and conditions of share-based payment arrangement [line items]  |                               |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                               |
| ifrs-full | DisclosureOfTermsAndCondi<br>tionsOfSharebasedPaymen<br>tArrangementTable              | table                       | label         | Disclosure of terms and conditions of share-based payment arrangement [table]   | Disclosure: IFRS 2.45         |
|           |  |                             | documentation | Schedule disclosing information related to terms and conditions of share-based payment arrangements.  |                               |
|           | DisclosureOfTradeAndOther<br>PayablesExplanatory                                       |                             | label         | Disclosure of trade and other payables [text block]   | Common practice: IAS 1.10 e   |
|           |  | ' ' '                       | documentation | The disclosure of trade and other payables. [Refer: Trade and other payables]   |                               |
| ifrs-full | DisclosureOfTradeAndOther<br>ReceivablesExplanatory                                    | text block                  | label         | Disclosure of trade and other receivables [text block]  | Common practice: IAS 1.10 e   |
|           |  |                             | documentation | The disclosure of trade and other receivables. [Refer: Trade and other receivables]   |                               |
| ifrs-full | DisclosureOfTradingInco<br>meExpenseExplanatory  |                             | label         | Disclosure of trading income (expense) [text block]   | Common practice: IAS 1.10 e   |
|           |  |                             | documentation | The disclosure of trading income (expense). [Refer: Trading income (expense)]   |                               |
| ifrs-full | DisclosureOfTransactionPri<br>ceAllocatedToRemainingPer<br>formanceObligationsAbstract |                             | label         | Disclosure of transaction price allocated to remaining performance obligations [abstract]   |                               |
| ifrs-full | DisclosureOfTransactionPri<br>ceAllocatedToRemainingPer<br>formanceObligationsExplana  | text block                  | label         | Disclosure of transaction price allocated to remaining performance obligations [text block]   | Disclosure: IFRS 15.120 b (i) |
|           | tory   |                             | documentation | The disclosure of the transaction price allocated to the remaining performance obligations in contracts with customers.   |                               |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                    |
|-----------|---|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | DisclosureOfTransactionPri<br>ceAllocatedToRemainingPer<br>formanceObligationsLineI | line items                  | label         | Disclosure of transaction price allocated to remaining performance obligations [line items]   |                               |
|           | tems  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                               |
| ifrs-full | DisclosureOfTransactionPri<br>ceAllocatedToRemainingPer<br>formanceObligationsTable | table                       | label         | Disclosure of transaction price allocated to remaining performance obligations [table]  | Disclosure: IFRS 15.120 b (i) |
|           |   |                             | documentation | Schedule disclosing information related to the transaction price allocated to the remaining performance obligations in contracts with customers.                                |                               |
| ifrs-full | DisclosureOfTransactionsBet<br>weenRelatedPartiesAbstract                           |                             | label         | Disclosure of transactions between related parties [abstract]   |                               |
| ifrs-full | DisclosureOfTransactionsBet<br>weenRelatedPartiesExplana<br>tory                    | text block                  | label         | Disclosure of transactions between related parties [text block]   | Disclosure: IAS 24.18         |
|           |   |                             | documentation | The disclosure of transactions between the entity and its related parties. [Refer: Related parties [member]]  |                               |
| ifrs-full | DisclosureOfTransactionsBet<br>weenRelatedPartiesLineItems                          | line items                  | label         | Disclosure of transactions between related parties [line items]   |                               |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                               |
| ifrs-full | DisclosureOfTransactionsBet<br>weenRelatedPartiesTable                              | table                       | label         | Disclosure of transactions between related parties [table]  | Disclosure: IAS 24.19         |
|           |   |                             | documentation | Schedule disclosing information related to transactions between related parties.  |                               |

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| Prefix    | Element name/role URI   | Element type and attributes   | Label type    | Label content  | References   |
|-----------|---|---|---------------|--|--|
| ifrs-full | DisclosureOfTransactionsRe<br>cognisedSeparatelyFromAc<br>quisitionOfAssetsAndAs<br>sumptionOfLiabilitiesInBusi<br>nessCombinationAbstract    |   | label         | Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]                                     |  |
| ifrs-full | DisclosureOfTransactionsRe<br>cognisedSeparatelyFromAc<br>quisitionOfAssetsAndAs<br>sumptionOfLiabilitiesInBusi<br>nessCombinationExplanatory | text block  | label         | Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block]                                   | Disclosure: IFRS 3.B64 l                           |
|           |   | tory  | documentation | The disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]] |  |
| ifrs-full | DisclosureOfTransactionsRe<br>cognisedSeparatelyFromAc<br>quisitionOfAssetsAndAs<br>sumptionOfLiabilitiesInBusi<br>nessCombinationLineItems   | nisedSeparatelyFromAc<br>sitionOfAssetsAndAs<br>nptionOfLiabilitiesInBusi | label         | Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items]                                   |  |
|           |   |   | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |  |
| ifrs-full | DisclosureOfTransactionsRe cognisedSeparatelyFromAc quisitionOfAssetsAndAs sumptionOfI jabilitiesInBusi                                       | ognisedSeparatelyFromAc   | label         | Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]  | Disclosure: IFRS 3.B641                            |
|           | nessCombinationTable  |   | documentation | Schedule disclosing information related to transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations.         |  |
| ifrs-full | DisclosureOfTransfersOfFi<br>nancialAssetsExplanatory   | text block  | label         | Disclosure of transfers of financial assets [text block]   | Disclosure: IFRS 7 - Transfers of financial assets |
|           | numeran issets Laplatiatory   | • •   | documentation | The disclosure of transfers of financial assets. [Refer: Financial assets]   |  |

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| Prefix    | Element name/role URI                                    | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | DisclosureOfTreasuryShare<br>sExplanatory                | text block                  | label         | Disclosure of treasury shares [text block]  | Common practice: IAS 1.10 e                                       |
|           |  |                             | documentation | The disclosure of treasury shares. [Refer: Treasury shares]   |   |
| frs-full  | DisclosureOfTypesOfInsuran<br>ceContractsAbstract        |                             | label         | Disclosure of types of insurance contracts [abstract]   |   |
| ifrs-full | DisclosureOfTypesOfInsuran<br>ceContractsExplanatory     | text block                  | label         | Disclosure of types of insurance contracts [text block]   | Common practice: Expiry date<br>2023-01-01 IFRS 4 -<br>Disclosure |
|           |  |                             | documentation | The disclosure of types of insurance contracts. [Refer: Types of insurance contracts [member]]  | Disclosure  |
| ifrs-full | DisclosureOfTypesOfInsuran ceContractsLineItems          | line items                  | label         | Disclosure of types of insurance contracts [line items]   |   |
|           |  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfTypesOfInsuran ceContractsTable              | table                       | label         | Disclosure of types of insurance contracts [table]  | Common practice: Expiry date<br>2023-01-01 IFRS 4 -<br>Disclosure |
|           |  |                             | documentation | Schedule disclosing information related to types of insurance contracts.  | Disclosure  |
| ifrs-full | DisclosureOfUnconsolidated<br>StructuredEntitiesAbstract |                             | label         | Disclosure of unconsolidated structured entities [abstract]   |   |
| ifrs-full | DisclosureOfUnconsolidated<br>StructuredEntitiesExplana  | text block                  | label         | Disclosure of unconsolidated structured entities [text block]   | Disclosure: IFRS 12.B4 e  |
|           | tory   | do                          | documentation | The disclosure of unconsolidated structured entities. [Refer: Unconsolidated structured entities [member]]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References               |
|-----------|---|-----------------------------|---------------|---|--------------------------|
| ifrs-full | DisclosureOfUnconsolidated<br>StructuredEntitiesLineItems   | line items                  | label         | Disclosure of unconsolidated structured entities [line items]   |                          |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                          |
| ifrs-full | DisclosureOfUnconsolidated<br>StructuredEntitiesTable   | table                       | label         | Disclosure of unconsolidated structured entities [table]  | Disclosure: IFRS 12.B4 e |
|           |   |                             | documentation | Schedule disclosing information related to unconsolidated structured entities.  |                          |
| ifrs-full | DisclosureOfVoluntary<br>ChangeInAccountingPoli<br>cyAbstract   |                             | label         | Disclosure of voluntary change in accounting policy [abstract]  |                          |
| ifrs-full | DisclosureOfVoluntary<br>ChangeInAccountingPolicyLi<br>neItems  | line items                  | label         | Disclosure of voluntary change in accounting policy [line items]  |                          |
|           |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                          |
| ifrs-full | DisclosureOfVoluntary<br>ChangeInAccountingPolicyTa   | table                       | label         | Disclosure of voluntary change in accounting policy [table]   | Disclosure: IAS 8.29     |
|           | bie   |                             | documentation | Schedule disclosing information related to a voluntary change in accounting policy.   |                          |
| ifrs-full | DisclosureOfYieldCurveUsed<br>ToDiscountCashFlowsThat<br>DoNotVaryBasedOnReturn<br>sOnUnderlyingItemsAbstract |                             | label         | Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]  |                          |

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| Prefix    | Element name/role URI  | Element type and attributes  | Label type    | Label content   | References                                      |
|-----------|--|--|---------------|---|---|
| ifrs-full | DisclosureOfYieldCurveUsed<br>ToDiscountCashFlowsThat<br>DoNotVaryBasedOnReturn                                  | text block   | label         | Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.120 |
|           | sOnUnderlyingItemsExplana<br>tory  |  | documentation | The disclosure of the yield curve used to discount cash flows that do not vary based on the returns on underlying items, applying paragraph 36 of IFRS 17.                      |   |
| ifrs-full | DisclosureOfYieldCurveUsed<br>ToDiscountCashFlowsThat<br>DoNotVaryBasedOnReturn                                  | line items   | label         | Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]  |   |
|           | sOnUnderlyingItemsLineI<br>tems  |  | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfYieldCurveUsed<br>ToDiscountCashFlowsThat<br>DoNotVaryBasedOnReturn<br>sOnUnderlyingItemsTable       | DiscountCashFlowsThat<br>NotVaryBasedOnReturn                                | label         | Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]   | Disclosure: Effective<br>2023-01-01 IFRS 17.120 |
|           |  |  | documentation | Schedule disclosing information related to the yield curve used to discount cash flows that do not vary based on the returns on underlying items.                               |   |
| frs-full  | DisclosuresAboutOverlayAp<br>proachAbstract  |  | label         | Disclosures about overlay approach [abstract]   |   |
| frs-full  | DisclosuresAboutTemporar<br>yExemptionFromIFRS9Ab<br>stract  |  | label         | Disclosures about temporary exemption from IFRS 9 [abstract]  |   |
| ifrs-full | DisclosureThatRelatedParty<br>TransactionsWereMadeOn<br>TermsEquivalentToThoseThat<br>PrevailInArmsLengthTransac | FransactionsWereMadeOn FermsEquivalentToThoseThat PrevailInArmsLengthTransac | label         | Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions   | Disclosure: IAS 24.23                           |
|           | tions  |  | documentation | The disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions, made only if such terms can be substantiated.  |   |

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

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| Prefix        | Element name/role URI  | Element type and attributes | Label type  | Label content  | References                       |
|---------------|--|-----------------------------|---|--|----------------------------------|
| ifrs-full     | DiscountedUnguaranteedResi<br>dualValueOfAssetsSubjectTo<br>FinanceLease               | X instant, debit            | label   | Discounted unguaranteed residual value of assets subject to finance lease  | Disclosure: IFRS 16.94           |
|               | doct   | documentation               | The amount of the discounted unguaranteed residual value of assets subject to finance leases. Unguaranteed residual value is the portion of the residual value of the underlying asset, the realisation of which by a lessor is not assured or is guaranteed solely by a party related to the lessor. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. |  |                                  |
| ifrs-full     | DiscountRateMeasurementIn putMember  | member                      | label   | Discount rate, measurement input [member]  | Common practice:<br>IFRS 13.93 d |
| p with the cr |  | documer                     | documentation   | This member stands for a discount rate used as a measurement input used in valuation techniques based on a present value calculation.  |                                  |
| Measu         | DiscountRateUsedInCurrent<br>MeasurementOfFairValueLess<br>CostsOfDisposal             | nsurementOfFairValueLess    | label   | Discount rate used in current measurement of fair value less costs of disposal   | Disclosure: IAS 36.130 f (iii)   |
|               | Costo D topost.  |                             | documentation   | The discount rate used in the current measurement of fair value less costs of disposal.  |                                  |
| frs-full      | DiscountRateUsedInPrevious<br>MeasurementOfFairValueLess<br>CostsOfDisposal            | easurementOfFairValueLess   | label   | Discount rate used in previous measurement of fair value less costs of disposal  | Disclosure: IAS 36.130 f (iii)   |
|               | Cooler Disposit  |                             | documentation   | The discount rate used in the previous measurement of fair value less costs of disposal.   |                                  |
| frs-full      | DiscountRateUsedToReflect<br>TimeValueOfMoneyRegulator<br>yDeferralAccountBalances     | X.XX instant                | label   | Discount rate used to reflect time value of money, regulatory deferral account balances  | Disclosure: IFRS 14.33 b         |
| yDelerra      | ) Selection reconstruction   |                             | documentation   | The discount rate used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]] |                                  |
| ifrs-full     | DiscussionOfImpactThatIni<br>tialApplicationOfIFRSIsExpec<br>tedToHaveOnFinancialState | text                        | label   | Discussion of impact that initial application of new IFRS is expected to have on financial statements  | Example: IAS 8.31 e (i)          |
|               | ments  |                             | documentation   | The discussion of the impact that the initial application of a new IFRS is expected to have on financial statements.   |                                  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type        | Label content  | References   |
|-----------|--|-----------------------------|-------------------|--|--|
| ifrs-full | DisposalGroupsClassifiedA<br>sHeldForSaleMember                          | member                      | label             | Disposal groups classified as held for sale [member]   | Disclosure: IFRS 5 -<br>Presentation and disclosure, |
|           |  |                             | documentation     | This member stands for groups of assets, which are to be disposed of together as a group in a single transaction, and the liabilities directly associated with those assets that will be transferred in the transaction. | Common practice: IFRS 5.38                           |
| ifrs-full | DisposalOfMajorSubsidiary<br>Member                                      | member                      | label             | Disposal of major subsidiary [member]  | Example: IAS 10.22 a                                 |
|           |  |                             | documentation     | This member stands for the disposal of a major subsidiary. [Refer: Subsidiaries [member]]  |  |
| ifrs-full | DisposalsAndRetirementsIn tangibleAssetsAndGoodwill                      | (X) duration, credit        | label             | Disposals and retirements, intangible assets and goodwill  | Common practice:<br>IAS 38.118 e                     |
|           |  |                             | documentation     | The decrease in intangible assets and goodwill resulting from disposals and retirements. [Refer: Intangible assets and goodwill]   |  |
|           |  |                             | negatedTotalLabel | Total disposals and retirements, intangible assets and goodwill  |  |
| ifrs-full | DisposalsAndRetirementsIn<br>tangibleAssetsAndGoodwil<br>lAbstract       |                             | label             | Disposals and retirements, intangible assets and goodwill [abstract]   |  |
| ifrs-full | DisposalsAndRetirementsIn<br>tangibleAssetsOtherThan<br>Goodwill         | (X) duration, credit        | label             | Disposals and retirements, intangible assets other than goodwill   | Common practice:<br>IAS 38.118 e                     |
|           |  |                             | documentation     | The decrease in intangible assets other than goodwill resulting from disposals and retirements. [Refer: Intangible assets other than goodwill]   |  |
|           |  |                             | negatedTotalLabel | Total disposals and retirements, intangible assets other than goodwill   |  |
| ifrs-full | DisposalsAndRetirementsIn<br>tangibleAssetsOtherThan<br>GoodwillAbstract |                             | label             | Disposals and retirements, intangible assets other than goodwill [abstract]  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type        | Label content  | References  |
|-----------|--|-----------------------------|-------------------|--|---|
| ifrs-full | DisposalsAndRetirementsPro<br>pertyPlantAndEquipment             | (X) duration, credit        | label             | Disposals and retirements, property, plant and equipment   | Common practice: IAS 16.73                                |
|           | pertyr tanti mazquipment   |                             | documentation     | The decrease in property, plant and equipment resulting from disposals and retirements. [Refer: Property, plant and equipment] |   |
|           |  |                             | negatedTotalLabel | Total disposals and retirements, property, plant and equipment   |   |
| ifrs-full | DisposalsAndRetirementsPro<br>pertyPlantAndEquipmentAb<br>stract |                             | label             | Disposals and retirements, property, plant and equipment [abstract]  |   |
| ifrs-full | DisposalsBiologicalAssets  | (X) duration, credit        | label             | Disposals, biological assets   | Disclosure: IAS 41.50 c                                   |
|           |  |                             | documentation     | The decrease in biological assets resulting from disposals. [Refer: Biological assets]   |   |
|           |  |                             | negatedLabel      | Disposals, biological assets   |   |
| ifrs-full | DisposalsIntangibleAsset<br>sAndGoodwill                         | (X) duration, credit        | label             | Disposals, intangible assets and goodwill  | Common practice:<br>IAS 38.118 e (ii)                     |
|           |  |                             | documentation     | The decrease in intangible assets and goodwill resulting from disposals. [Refer: Intangible assets and goodwill]               |   |
|           |  |                             | negatedLabel      | Disposals, intangible assets and goodwill  |   |
| ifrs-full | DisposalsIntangibleAssetsO<br>therThanGoodwill                   | (X) duration, credit        | label             | Disposals, intangible assets other than goodwill   | Disclosure: IAS 38.118 e (ii)                             |
|           | ther i hangoodwin  |                             | documentation     | The decrease in intangible assets other than goodwill resulting from disposals. [Refer: Intangible assets other than goodwill] |   |
|           |  |                             | negatedLabel      | Disposals, intangible assets other than goodwill   |   |
| ifrs-full | DisposalsInvestmentProperty                                      | (X) duration, credit        | label             | Disposals, investment property   | Disclosure: IAS 40.76 c,<br>Disclosure: IAS 40.79 d (iii) |
|           |  |                             | documentation     | The decrease in investment property resulting from disposals. [Refer: Investment property]                                     | . Disclosure. IAS 40./9 (III)                             |
|           |  |                             | negatedLabel      | Disposals, investment property   |   |

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| Prefix    | Element name/role URI                    | Element type and attributes | Label type        | Label content  | References                                  |
|-----------|--|-----------------------------|-------------------|--|---|
| ifrs-full | DisposalsPropertyPlantAndE<br>quipment   | (X) duration, credit        | label             | Disposals, property, plant and equipment   | Disclosure: IAS 16.73 e (ii)                |
|           | чириси                                   |                             | documentation     | The decrease in property, plant and equipment resulting from disposals. [Refer: Property, plant and equipment]                         |   |
|           |  |                             | negatedLabel      | Disposals, property, plant and equipment   |   |
| ifrs-full | DistributionAndAdministrati<br>veExpense | X duration, debit           | label             | Distribution and administrative expense  | Common practice: IAS 1.85                   |
|           | VELAPOISC                                |                             | documentation     | The amount of expense relating to distribution costs and administrative expenses. [Refer: Administrative expenses; Distribution costs] |   |
| ifrs-full | DistributionCosts                        | (X) duration, debit         | label             | Distribution costs   | Example: IAS 1.103,<br>Disclosure: IAS 1.99 |
|           |  |                             | documentation     | The amount of costs relating to the distribution of goods and services.  | Disclosure: IAS 1.99                        |
|           |  |                             | negatedLabel      | Distribution costs   |   |
| ifrs-full | DividendPayables                         | X instant, credit           | label             | Dividend payables  | Common practice: IAS 1.55                   |
|           |  |                             | documentation     | The amount of dividends that the company has declared but not yet paid.  |   |
| ifrs-full | DividendsClassifiedAsEx pense            | X duration, debit           | label             | Dividends classified as expense  | Example: IAS 32.40                          |
|           |  |                             | documentation     | The amount of dividends classified as an expense.  |   |
| ifrs-full | DividendsPaid                            | (X) duration, debit         | label             | Dividends recognised as distributions to owners  | Disclosure: IAS 1.107                       |
|           |  |                             | documentation     | The amount of dividends recognised as distributions to owners.   |   |
|           |  |                             | negatedLabel      | Dividends recognised as distributions to owners  |   |
| ifrs-full | DividendsPaidClassifiedAsFi              | (X) duration, credit        | label             | Dividends paid, classified as financing activities   | Disclosure: IAS 7.31                        |
|           | nancingActivities                        |                             | documentation     | The cash outflow for dividends paid by the entity, classified as financing activities.   | -   |
|           |  |                             | negatedTerseLabel | Dividends paid   |   |

| Prefix   | Element name/role URI   | Element type and attributes | Label type   | Label content  | References                |
|--|---|-----------------------------|--|--|---------------------------|
| ifrs-full DividendsPaidClassifiedAsO peratingActivities              | (X) duration, credit  | label                       | Dividends paid, classified as operating activities | Disclosure: IAS 7.31   |                           |
|  |   |                             | documentation                                      | The cash outflow for dividends paid by the entity, classified as operating activities.                             |                           |
|  |   |                             | negatedTerseLabel                                  | Dividends paid   |                           |
| ifrs-full  | DividendsPaidOrdinary<br>Shares   | X duration, debit           | label  | Dividends paid, ordinary shares  | Disclosure: IAS 34.16A f  |
|  |   |                             | documentation                                      | The amount of dividends paid by the entity on ordinary shares. [Refer: Ordinary shares [member]]                   |                           |
| ifrs-full  | DividendsPaidOrdinaryShare<br>sPerShare                                     | X.XX duration               | label  | Dividends paid, ordinary shares per share  | Disclosure: IAS 34.16A f  |
|  |   |                             | documentation                                      | The amount of dividends paid per ordinary share.   |                           |
| ifrs-full  | DividendsPaidOtherShares  | X duration, debit           | label  | Dividends paid, other shares   | Disclosure: IAS 34.16A f  |
|  |   |                             | documentation                                      | The amount of dividends paid by the entity on shares other than ordinary shares. [Refer: Ordinary shares [member]] |                           |
| ifrs-full  | DividendsPaidOtherSharesPer<br>Share  | X.XX duration               | label  | Dividends paid, other shares per share   | Disclosure: IAS 34.16A f  |
|  |   |                             | documentation                                      | The amount of dividends paid per other share.  |                           |
| ifrs-full DividendsPaidToE<br>dersOfParentClass<br>nancingActivities | DividendsPaidToEquityHol<br>dersOfParentClassifiedAsFi<br>nancingActivities | X duration, credit          | label  | Dividends paid to equity holders of parent, classified as financing activities                                     | Common practice: IAS 7.17 |
|  |   |                             | documentation                                      | The cash outflow for dividends paid to equity holders of the parent, classified as financing activities.           |                           |

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

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

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                |
|-----------|--|-----------------------------|---------------|--|---------------------------|
| ifrs-full | DividendsProposedOrDeclar<br>edBeforeFinancialStatement<br>sAuthorisedForIssueButNo<br>tRecognisedAsDistribution<br>ToOwnersPerShare | X.XX duration               | label         | Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share                       | Disclosure: IAS 1.137 a   |
|           |  |                             | documentation | The amount, per share, of dividends proposed or declared before financial statements were authorised for issue but not recognised as distribution to owners. |                           |
| frs-full  | DividendsReceived  | X duration, debit           | label         | Dividends received   | Disclosure: IFRS 12.B12 a |
|           |  |                             | documentation | The amount of dividends received.  |                           |
| ifrs-full | DividendsReceivedClassifie<br>dAsInvestingActivities   | X duration, debit           | label         | Dividends received, classified as investing activities   | Disclosure: IAS 7.31      |
|           |  |                             | documentation | The cash inflow from dividends received, classified as investing activities. [Refer: Dividends received]   |                           |
|           |  |                             | terseLabel    | Dividends received   |                           |
| ifrs-full | DividendsReceivedClassifie<br>dAsOperatingActivities   | X duration, debit           | label         | Dividends received, classified as operating activities   | Disclosure: IAS 7.31      |
|           |  |                             | documentation | The cash inflow from dividends received, classified as operating activities. [Refer: Dividends received]   |                           |
|           |  |                             | terseLabel    | Dividends received   |                           |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | DividendsReceivedFromAsso ciatesClassifiedAsInvestingAc tivities   | X duration, debit           | label         | Dividends received from associates, classified as investing activities  | Common practice: IAS 7.16    |
|           |  |                             | documentation | The cash inflow representing dividends received from associates, classified as investing activities. [Refer: Associates [member]; Dividends received]   |                              |
| ifrs-full | DividendsReceivedFromIn<br>vestmentsAccountedForUsin<br>gEquityMethodClassifiedAsIn<br>vestingActivities | X duration, debit           | label         | Dividends received from investments accounted for using equity method, classified as investing activities   | Common practice: IAS 7.16    |
|           |  |                             | documentation | The cash inflow representing dividends received from investments that are accounted for using the equity method, classified as investing activities. [Refer: Investments accounted for using equity method; Dividends received] |                              |
| ifrs-full | DividendsReceivedFromJoint<br>VenturesClassifiedAsInvestin<br>gActivities                                | X duration, debit           | label         | Dividends received from joint ventures, classified as investing activities  | Common practice: IAS 7.16    |
|           |  |                             | documentation | The cash inflow representing dividends received from joint ventures, classified as investing activities. [Refer: Joint ventures [member]; Dividends received]   |                              |
| ifrs-full | DividendsRecognisedAsDistri<br>butionsToNoncontrollingIn<br>terests                                      | X duration, debit           | label         | Dividends recognised as distributions to non-controlling interests  | Common practice: IAS 1.106 d |
|           |  |                             | documentation | The amount of dividends recognised as distributions to non-controlling interests. [Refer: Non-controlling interests]  |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | DividendsRecognisedAsDistri<br>butionsToOwnersOfParent  | X duration, debit           | label         | Dividends recognised as distributions to owners of parent   | Common practice: IAS 1.106 d |
|           |   |                             | documentation | The amount of dividends recognised as distributions to owners of the parent. [Refer: Parent [member]]   |                              |
| ifrs-full | DividendsRecognisedAsDistri<br>butionsToOwnersOfParentRe<br>latingToCurrentYear                             | X duration, debit           | label         | Dividends recognised as distributions to owners of parent, relating to current year   | Common practice: IAS 1.106 d |
|           |   |                             | documentation | The amount of dividends relating to the current year, recognised as distributions to owners of the parent. [Refer: Parent [member]]   |                              |
| bu        | DividendsRecognisedAsDistri<br>butionsToOwnersOfParentRe<br>latingToPriorYears                              | X duration, debit           | label         | Dividends recognised as distributions to owners of parent, relating to prior years  | Common practice: IAS 1.106 d |
|           |   |                             | documentation | The amount of dividends relating to prior years, recognised as distributions to owners of the parent. [Refer: Parent [member]]  |                              |
| ifrs-full | DividendsRecognisedAsDistri<br>butionsToOwnersPerShare  | X.XX duration               | label         | Dividends recognised as distributions to owners per share   | Disclosure: IAS 1.107        |
|           |   |                             | documentation | The amount, per share, of dividends recognised as distributions to owners.  |                              |
| ifrs-full | DividendsRecognisedForIn<br>vestmentsInEquityInstru<br>mentsDesignatedAsMeasure<br>dAtFairValueThroughOther | X duration, credit          | label         | Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period  | Disclosure: IFRS 7.11A d     |
|           | ComprehensiveIncomeDere cognisedDuringPeriod  |                             | documentation | The amount of dividends related to investments in equity instruments that the entity has designated at fair value through other comprehensive income, derecognised during the reporting period. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]] |                              |

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| Prefix             | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|--------------------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full          | DividendsRecognisedForIn<br>vestmentsInEquityInstru<br>mentsDesignatedAsMeasure<br>dAtFairValueThroughOther | X duration, credit          | label         | Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period  | Disclosure: IFRS 7.11A d     |
| ComprehensiveIncom | ComprehensiveIncomeHeldA tEndOfReportingPeriod  | A                           | documentation | The amount of dividends related to investments in equity instruments that the entity has designated at fair value through other comprehensive income, held at the end of the reporting period. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]] |                              |
| ifrs-full          | DomicileOfEntity  | text                        | label         | Domicile of entity   | Disclosure: IAS 1.138 a      |
|                    |   |                             | documentation | The country of domicile of the entity. [Refer: Country of domicile [member]]   |                              |
| ifrs-full          | DonationsAndSubsidiesEx pense   | X duration, debit           | label         | Donations and subsidies expense  | Common practice: IAS 1.112 c |
|                    |   |                             | documentation | The amount of expense arising from donations and subsidies.  |                              |
| ifrs-full          | EarningsLossPerInstrument<br>ParticipatingEquityInstru<br>mentsOtherThanOrdinary<br>SharesAbstract          |                             | label         | Earnings (loss) per instrument, participating equity instruments other than ordinary shares [abstract]   |                              |
| ifrs-full          | EarningsPerShareAbstract  |                             | label         | Earnings per share [abstract]  |                              |
| ifrs-full          | EarningsPerShareExplanatory   | text block                  | label         | Earnings per share [text block]  | Disclosure: IAS 33.66        |
|                    |   |                             | documentation | The disclosure of earnings per share.  |                              |
| ifrs-full          | EarningsPerShareLineItems   | line items                  | label         | Earnings per share [line items]  |                              |
|                    |   |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table.  |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | EarningsPerShareTable   | table                       | label         | Earnings per share [table]  | Disclosure: IAS 33.66        |
|           |   |                             | documentation | Schedule disclosing information related to earnings per share.  |                              |
| ifrs-full | EffectiveDateOfRevaluation<br>RightofuseAssets  | text                        | label         | Effective date of revaluation, right-of-use assets  | Disclosure: IFRS 16.57       |
|           |   |                             | documentation | The effective date of the revaluation for right-of-use assets stated at revalued amounts. [Refer: Right-of-use assets]  |                              |
| ifrs-full | EffectiveDatesOfRevaluatio<br>nIntangibleAssetsOtherThan<br>Goodwill  | text                        | label         | Effective dates of revaluation, intangible assets other than goodwill   | Disclosure: IAS 38.124 a (i) |
|           |   |                             | documentation | The effective dates of revaluation for classes of intangible assets other than goodwill stated at revalued amounts. [Refer: Intangible assets other than goodwill]  |                              |
| ifrs-full | EffectiveDatesOfRevaluation<br>PropertyPlantAndEquipment  | text                        | label         | Effective dates of revaluation, property, plant and equipment   | Disclosure: IAS 16.77 a      |
|           |   |                             | documentation | The effective dates of the revaluation for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]  |                              |
| ifrs-full | EffectiveInterestRateDetermi<br>nedOnDateOfReclassificatio<br>nOfFinancialAssetsFirstAppli<br>cationOfIFRS9 | X.XX instant                | label         | Effective interest rate determined on date of reclassification of financial assets out of fair value through profit or loss category, initial application of IFRS 9   | Disclosure: IFRS 7.42N a     |
|           |   |                             | documentation | The effective interest rate determined on the date that the entity reclassifies its financial assets out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets] |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | EffectiveInterestRateDetermi<br>nedOnDateOfReclassificatio<br>nOfFinancialLiabilitiesFirstAp<br>plicationOfIFRS9   | X.XX instant                | label         | Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial application of IFRS 9  | Disclosure: IFRS 7.42N a                           |
|           |  |                             | documentation | The effective interest rate determined on the date that the entity reclassifies its financial liabilities out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities] |  |
| ifrs-full | EffectiveInterestRateOfFinan<br>cialAssetsReclassifiedOutOfA<br>vailableforsaleFinancialAssets   | X.XX instant                | label         | Effective interest rate of financial assets reclassified out of available-for-sale financial assets   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A f |
|           |  |                             | documentation | The effective interest rate of financial assets reclassified out of the available-for-sale measurement category. [Refer: Financial assets]  |  |
| ifrs-full | EffectiveInterestRateOfFinan<br>cialAssetsReclassifiedOutOfFi<br>nancialAssetsAtFairValue<br>ThroughProfitOrLoss   | X.XX instant                | label         | Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A f |
|           |  |                             | documentation | The effective interest rate of financial assets reclassified out of the fair value through profit or loss measurement category. [Refer: Financial assets at fair value through profit or loss]                                      |  |
| ifrs-full | EffectOfAdjustmentsMade<br>WhenEntityChangedBasisOf<br>DisaggregationOfInsuranceFi<br>nanceIncomeExpensesBet<br>weenProfitOrLossAndOther<br>ComprehensiveIncomeFor | axis                        | label         | Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]         | Disclosure: Effective<br>2023-01-01 IFRS 17.113 b  |
|           | ContractsWithDirectParticipa tionFeaturesAxis  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | EffectOfAdjustmentsMade<br>WhenEntityChangedBasisOf<br>DisaggregationOfInsuranceFi<br>nanceIncomeExpensesBet<br>weenProfitOrLossAndOther | member                      | label         | Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.113 b  |
|           | ComprehensiveIncomeFor<br>ContractsWithDirectParticipa<br>tionFeaturesMember   |                             | documentation | This member stands for the effect of the adjustments for financial statement line items affected by the change of the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features; Insurance finance income (expenses)] |  |
| ifrs-full | EffectOfAssetCeilingMember   | member                      | label         | Effect of asset ceiling [member]   | Disclosure: IAS 19.140 a (iii)                     |
|           |  |                             | documentation | This member stands for the effect of asset ceiling in a defined benefit plan. Asset ceiling is the present value of any economic benefits available in the form of refunds from the defined benefit plan or reductions in future contributions to the defined benefit plan. [Refer: Defined benefit plans [member]]  |  |
| ifrs-full | EffectOfExchangeRateChange<br>sOnCashAndCashEquivalents  | X duration, debit           | label         | Effect of exchange rate changes on cash and cash equivalents   | Disclosure: IAS 7.25,<br>Disclosure: IAS 7.28      |
|           |  |                             | documentation | The effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency. [Refer: Cash and cash equivalents]   |  |
| ifrs-full | EffectOfExchangeRateChange<br>sOnCashAndCashEquivalent<br>sAbstract  |                             | label         | Effect of exchange rate changes on cash and cash equivalents [abstract]  |  |
| ifrs-full | EffectOfOverlayApproachRe classificationAxis   |                             | label         | Effect of overlay approach reclassification [axis]   | Disclosure: Effective on first application of IFRS |
|           | emonitudion inio   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | 9 IFRS 4.39L e                                     |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | EffectOfOverlayApproachRe classificationMember  | member                      | label         | Effect of overlay approach reclassification [member]  | Disclosure: Effective on first application of IFRS |
|           |   |                             | documentation | This member stands for the effect of the overlay approach reclassification.   | 9 ÎFRS 4.39L e                                     |
| ifrs-full | EffectOfTransitionToIFRSs<br>Member   | member                      | label         | Effect of transition to IFRSs [member]  | Disclosure: IFRS 1.24                              |
|           |   |                             | documentation | This member stands for the financial effect of the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]  |  |
| ifrs-full | EffectOnAdjustmentToCon<br>tractualServiceMarginOfChoi<br>ceNotToAdjustContractual<br>ServiceMarginForSome<br>ChangesInFulfilmentCash | X duration, credit          | label         | Effect on adjustment to contractual service margin of choice not to adjust contractual service margin for some changes in fulfilment cash flows for contracts with direct participation features  | Disclosure: Effective<br>2023-01-01 IFRS 17.112    |
|           | FlowsForContractsWithDir ectParticipationFeatures   |                             | documentation | The amount of the effect on the adjustment to the contractual service margin in the current period of a choice not to adjust the contractual service margin for some changes in the fulfilment cash flows of contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features] |  |
| ifrs-full | EightYearsBeforeReportin<br>gYearMember   | foreReportin member         | label         | Eight years before reporting year [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.130    |
|           |   |                             | documentation | This member stands for a year that ended eight years before the end of the reporting year.  |  |
| ifrs-full | ElectricityDistributionMem ber  | member                      | label         | Electricity distribution [member]   | Example: IFRS 14.33, Example: IFRS 14.IE2          |
|           |   |                             | documentation | This member stands for an entity's activity related to distribution of electricity.   |  |
| ifrs-full | EliminationOfIntersegmentA<br>mountsMember  | member                      | label         | Elimination of intersegment amounts [member]  | Example: IFRS 8.28, Example: IFRS 8.IG4            |
|           |   |                             | documentation | This member stands for the elimination of intersegment amounts in the reconciliations of total segment amounts to amounts recognised in the entity's financial statements.  |  |
|           |   | 1                           |               |   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type              | Label content   | References                                    |
|-----------|---|-----------------------------|-------------------------|---|---|
| ifrs-full | EmployeeBenefitsExpense   | X duration, debit           | label                   | Employee benefits expense   | Example: IAS 1.102,<br>Disclosure: IAS 1.104, |
|           |   |                             | documentation           | The expense of all forms of consideration given by an entity in exchange for a service rendered by employees or for the termination of employment.  | Disclosure: IAS 1.99                          |
|           |   |                             | commentaryGui-<br>dance | Use this line item to tag employee benefits expenses including expenses from share-based payment transactions with employees (or when expenses from share-based payment transactions with employees are zero). Do NOT use this line item to tag employee benefits expenses excluding expenses from share-based payment transactions with employees. |   |
|           |   |                             | totalLabel              | Total employee benefits expense   |   |
|           |   |                             | negatedLabel            | Employee benefits expense   |   |
| ifrs-full | EmployeeContributions   | X duration, credit          | label                   | Employee contributions  | Disclosure: IAS 26.35 b (ii)                  |
|           |   |                             | documentation           | The amount of employee contributions to retirement benefit plans.   |   |
| ifrs-full | EmployerContributions X duration  | X duration, credit          | label                   | Employer contributions  | Disclosure: IAS 26.35 b (i)                   |
|           |   |                             | documentation           | The amount of employer contributions to retirement benefit plans.   |   |
| ifrs-full | EnergyExpense   | X duration, debit           | label                   | Energy expense  | Common practice: IAS 1.112                    |
|           |   |                             | documentation           | The amount of expense arising from the consumption of energy.   |   |
| ifrs-full | EnergyTransmissionCharges   | X duration, debit           | label                   | Energy transmission charges   | Common practice: IAS 1.112                    |
|           |   |                             | documentation           | The amount of charges related to transmission of energy.  |   |
| ifrs-full | EnteringIntoSignificantCom<br>mitmentsOrContingentLiabili<br>tiesMember | member                      | label                   | Entering into significant commitments or contingent liabilities [member]  | Example: IAS 10.22 i                          |
|           | TECHNOLING I  |                             | documentation           | This member stands for entering into significant commitments or contingent liabilities. [Refer: Contingent liabilities [member]]  |   |

| Prefix    | Element name/role URI                                   | Element type and attributes | Label type    | Label content   | References   |  |
|-----------|---|-----------------------------|---------------|---|--|--|
| ifrs-full | EntitysOwnEquityInstru<br>mentsMember                   | member [default]            | label         | Entity's own equity instruments [member]  | Disclosure: IFRS 13.93   |  |
|           |   |                             | documentation | This member stands for equity instruments issued by the entity. It also represents the standard value for the 'Classes of entity's own equity instruments' axis if no other member is used. |  |  |
| ifrs-full | EntitysTotalForAssociates<br>Member                     | member [default]            | label         | Entity's total for associates [member]  | Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 d, Oisclosure: Expiry date                        |  |
|           |   |                             | documentation | This member stands for the standard value for the 'Associates' axis if no other member is used.   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J,<br>Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M |  |
| ifrs-full | EntitysTotalForBusinessCom<br>binationsMember           | member [default]            | label         | Entity's total for business combinations [member]   | Disclosure: IFRS 3.B64,<br>Disclosure: IFRS 3.B67  |  |
|           |   |                             | documentation | This member stands for the standard value for the 'Business combinations' axis if no other member is used.  |  |  |
| ifrs-full | EntitysTotalForCashgeneratin<br>gUnitsMember            | member [default]            | label         | Entity's total for cash-generating units [member]   | Disclosure: IAS 36.134,<br>Disclosure: IAS 36.135  |  |
|           |   |                             | documentation | This member stands for the standard value for the 'Cashgenerating units' axis if no other member is used.   |  |  |
| ifrs-full | EntitysTotalForConsolidated<br>StructuredEntitiesMember | member [default]            | label         | Entity's total for consolidated structured entities [member]  | Disclosure: IFRS 12 - Nature of the risks associated with an entity's interests in   |  |
|           |   |                             | documentation | This member stands for the standard value for the 'Consolidated structured entities' axis if no other member is used.   | consolidated structured entities   |  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type   | Label content   | References  |  |
|-----------|--|-----------------------------|--|---|---|--|
| ifrs-full | full EntitysTotalForExternalCredit<br>GradesMember                                   | member [default]            | label  | Entity's total for external credit grades [member]  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39G a,   |  |
|           |  |                             | documentation                                      | This member stands for the standard value for the 'External credit grades' axis if no other member is used.                     | Example: IFRS 7.35M, Example: Expiry date 2023-01-01 IFRS 7.36 c, Example: IFRS 7.IG20C, Example: Expiry date 2023-01-01 IFRS 7.IG24 a                |  |
| ifrs-full | EntitysTotalForImpairmentOf member [definancialAssetsMember]                         |                             | label  | Entity's total for impairment of financial assets [member]  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.37   |  |
|           |  |                             | documentation                                      | This member stands for the standard value for the 'Impairment of financial assets' axis if no other member is used.             |   |  |
| ifrs-full | EntitysTotalForIndividualAs<br>setsOrCashgeneratingUnits<br>Member                   |                             |  | Entity's total for individual assets or cash-generating units [member]  | Disclosure: IAS 36.130  |  |
|           |  |                             | documentation                                      | This member stands for the standard value for the 'Individual assets or cash-generating units' axis if no other member is used. |   |  |
| ifrs-full | EntitysTotalForInternalCredit member [default] label Entity's total for GradesMember |                             | Entity's total for internal credit grades [member] | Disclosure: Expiry date 2023-01-01 IFRS 4.39G a,  |   |  |
|           |  |                             | documentation                                      | This member stands for the standard value for the 'Internal credit grades' axis if no other member is used.                     | Example: IFRS 7.35M,<br>Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: IFRS 7.IG20C,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG25 b |  |
| ifrs-full | EntitysTotalForJointOpera tionsMember  | member [default]            | label  | Entity's total for joint operations [member]  | Disclosure: IFRS 12.B4 c  |  |
|           |  |                             | documentation                                      | This member stands for the standard value for the 'Joint operations' axis if no other member is used.                           |   |  |

| Prefix    | Element name/role URI                                     | Element type and attributes | Label type   | Label content   | References   |  |
|-----------|---|-----------------------------|--|---|--|--|
| ifrs-full | EntitysTotalForJointVenture sMember                       | member [default]            | label  | Entity's total for joint ventures [member]  | Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b, Disclosure: IFRS 12.B4 b, Disclosure: Expiry date 2023-01-01 IFRS 4.39J, Disclosure: Effective on first application of IFRS 9 IFRS 4.39M |  |
|           |   |                             | documentation  This member stands for the standard value ventures' axis if no other member is used | This member stands for the standard value for the Joint ventures' axis if no other member is used.                      |  |  |
| ifrs-full | EntitysTotalForProbabilityOf<br>DefaultMember             | member [default]            | label  | Entity's total for probability of default [member]  | Example: IFRS 7.35M,<br>Example: IFRS 7.IG20C  |  |
|           |   |                             | documentation  | This member stands for the standard value for the 'Probability of default' axis if no other member is used.             | -  |  |
| ifrs-full | EntitysTotalForRelatedParties<br>Member                   | member [default]            | label  | Entity's total for related parties [member]   | Disclosure: IAS 24.19  |  |
|           |   |                             | documentation  | This member stands for the standard value for the 'Categories of related parties' axis if no other member is used.      |  |  |
| ifrs-full | EntitysTotalForSegmentCon solidationItemsMember           | member [default]            | label  | Entity's total for segment consolidation items [member]   | Disclosure: IFRS 8.28  |  |
|           |   |                             | documentation  | This member stands for the standard value for the 'Segment consolidation items' axis if no other member is used.        |  |  |
| ifrs-full | EntitysTotalForSubsidiaries<br>Member                     | member [default]            | label  | Entity's total for subsidiaries [member]  | Disclosure: IAS 27.16 b,<br>Disclosure: IAS 27.17 b,   |  |
|           |   |                             | documentation  | This member stands for the standard value for the 'Subsidiaries' axis if no other member is used.                       | Disclosure: IFRS 12.B4 a   |  |
| ifrs-full | EntitysTotalForUnconsolida<br>tedStructuredEntitiesMember | member [default]            | label  | Entity's total for unconsolidated structured entities [member]  | Disclosure: IFRS 12.B4 e   |  |
|           |   |                             | documentation  | This member stands for the standard value for the 'Unconsolidated structured entities' axis if no other member is used. |  |  |

| Prefix    | Element name/role URI                            | Element type and attributes | Label type       | Label content   | References  |
|-----------|--|-----------------------------|------------------|---|---|
| frs-full  | EntitysTotalForUnconsolida tedSubsidiariesMember | member [default]            | label            | Entity's total for unconsolidated subsidiaries [member]   | Disclosure: IFRS 12.19B   |
|           |  |                             | documentation    | This member stands for the standard value for the 'Unconsolidated subsidiaries' axis if no other member is used.    | 1.  |
| ifrs-full | Equity   | X instant, credit           | label            | Equity  | Disclosure: IAS 1.55,<br>Disclosure: IAS 1.78 e,                                      |
|           |  |                             | documentation    | The amount of residual interest in the assets of the entity after deducting all its liabilities.                    | Disclosure: IFRS 1.24 a,<br>Disclosure: IFRS 1.32 a (i),<br>Disclosure: IFRS 13.93 a, |
|           |  |                             | totalLabel       | Total equity  | Disclosure: IFRS 13.93 b,<br>Disclosure: IFRS 13.93 e                                 |
|           |  |                             | periodStartLabel | Equity at beginning of period   |   |
|           |  |                             | periodEndLabel   | Equity at end of period   |   |
| ifrs-full | EquityAbstract                                   |                             | label            | Equity [abstract]   |   |
| ifrs-full | EquityAndLiabilities                             | X instant, credit           | label            | Equity and liabilities  | Disclosure: IAS 1.55  |
|           |  |                             | documentation    | The amount of the entity's equity and liabilities. [Refer: Equity; Liabilities]                                     |   |
|           |  |                             | totalLabel       | Total equity and liabilities  |   |
| ifrs-full | EquityAndLiabilitiesAbstract                     |                             | label            | Equity and liabilities [abstract]   |   |
| ifrs-full | EquityAttributableToOwner sOfParent              | X instant, credit           | label            | Equity attributable to owners of parent   | Disclosure: IAS 1.54 r  |
|           |  |                             | documentation    | The amount of equity attributable to the owners of the parent. This specifically excludes non-controlling interest. |   |
|           |  |                             | totalLabel       | Total equity attributable to owners of parent   |   |
| ifrs-full | EquityAttributableToOwner<br>sOfParentMember     | member                      | label            | Equity attributable to owners of parent [member]  | Disclosure: IAS 1.106   |
|           |  |                             | documentation    | This member stands for equity attributable to the owners of the parent.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                               |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | EquityInstrumentsAmount<br>ContributedToFairValueOfPla<br>nAssets     | X instant, debit            | label         | Equity instruments, amount contributed to fair value of plan assets  | Example: IAS 19.142 b                    |
|           |   |                             | documentation | The amount instruments representing equity (rather than debt) contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]   |  |
| ifrs-full | EquityInstrumentsHeld   | X instant, debit            | label         | Equity instruments held  | Common practice: IAS 1.55                |
|           |   |                             | documentation | The amount of instruments held by the entity that provide evidence of a residual interest in the assets of another entity after deducting all of its liabilities.  |  |
|           | EquityInstrumentsPercentage<br>ContributedToFairValueOfPla<br>nAssets | X.XX instant                | label         | Equity instruments, percentage contributed to fair value of plan assets  | Common practice:<br>IAS 19.142 b         |
|           |   |                             | documentation | The percentage equity instruments contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Equity instruments, amount contributed to fair value of plan assets] |  |
| ifrs-full | EquityInterestsOfAcquirer   | X instant, credit           | label         | Equity interests of acquirer   | Disclosure: IFRS 3.B64 f (iv)            |
|           |   |                             | documentation | The fair value, at the acquisition date, of equity interests of the acquirer transferred as consideration in a business combination. [Refer: Business combinations [member]]   |  |
| ifrs-full | EquityInvestmentsMember   | member                      | label         | Equity investments [member]  | Example: IFRS 7.6, Example: IFRS 7.IG40B |
|           |   |                             | documentation | This member stands for investments in equity instruments.  |  |
| ifrs-full | EquityLiabilitiesAndRegula<br>toryDeferralAccountCreditBa<br>lances   | X instant, credit           | label         | Equity, liabilities and regulatory deferral account credit balances  | Disclosure: IFRS 14.21                   |
|           |   |                             | documentation | The amount of equity, liabilities and regulatory deferral account credit balances. [Refer: Equity; Liabilities; Regulatory deferral account credit balances]   |  |

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

| Prefix    | Element name/role URI                       | Element type and attributes | Label type         | Label content  | References            |
|-----------|---|-----------------------------|--------------------|--|-----------------------|
| ifrs-full | EquityReclassifiedIntoFinan cialLiabilities | X duration                  | label              | Equity reclassified into financial liabilities   | Disclosure: IAS 1.80A |
|           |   |                             | documentation      | The amount of equity reclassified into financial liabilities. [Refer: Equity; Financial liabilities]   |                       |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to object of IFRS [member] [member]; |                       |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | EstimatedCashFlowsOfFinan<br>cialAssetsReclassifiedOutOfA<br>vailableforsaleFinancialAssets                   | X duration, debit           | label         | Estimated cash flows of financial assets reclassified out of available-for-sale financial assets   | Disclosure: Expiry date 2023-01-01 IFRS 7.12A f    |
|           |   |                             | documentation | The estimated cash flows of financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale]   |  |
| 1         | EstimatedCashFlowsOfFinan<br>cialAssetsReclassifiedOutOfFi<br>nancialAssetsAtFairValue<br>ThroughProfitOrLoss | X duration, debit           | label         | Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A f |
|           | ThroughFiontOrLoss  |                             | documentation | The estimated cash flows of financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]  |  |
| ifrs-full | EstimatedFinancialEffectCon tingentLiabilitiesInBusiness Combination  | X instant, credit           | label         | Estimated financial effect, contingent liabilities in business combination   | Disclosure: IFRS 3.B64 j (i)                       |
|           |   |                             | documentation | The amount of the estimated financial effect of contingent liabilities in a business combination that were not recognised because their fair value cannot be measured reliably. [Refer: Contingent liabilities [member]]                                   |  |
| ifrs-full | EstimatedFinancialEffectOf<br>ContingentAssets  | X instant, debit            | label         | Estimated financial effect of contingent assets  | Disclosure: IAS 37.89                              |
|           |   |                             | documentation | The amount of the estimated financial effect of possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity. |  |
| ifrs-full | EstimatedFinancialEffectOf<br>ContingentLiabilities   | X instant, credit           | label         | Estimated financial effect of contingent liabilities   | Disclosure: IAS 37.86 a                            |
|           |   |                             | documentation | The amount of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]   |  |

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| Prefix         | Element name/role URI   | Element type and attributes   | Label type    | Label content  | References  |
|----------------|---|---|---------------|--|---|
| ifrs-full      | EstimateOfBenefitPayment<br>sExpectedToBePaidFromDefi<br>nedBenefitPlan       | X duration, credit  | label         | Estimate of benefit payments expected to be paid from defined benefit plan   | Example: IAS 19.147 c   |
|                |   |   | documentation | The estimate of the amounts expected to be paid from defined benefit plan in future. [Refer: Defined benefit plans [member]; Maturity [axis]]                  |   |
| frs-full       | EstimateOfContributionsEx pectedToBePaidToPlan                                | X duration, credit  | label         | Estimate of contributions expected to be paid to plan for next annual reporting period   | Disclosure: IAS 19.147 b,<br>Disclosure: IAS 19.148 d (iii)   |
|                |   |   | documentation | The estimate of the expected contributions to be made to a defined benefit plan for the next annual reporting period. [Refer: Defined benefit plans [member]]  |   |
| Claims         | EstimateOfUndiscounted<br>ClaimsThatAriseFromCon<br>tractsWithinScopeOfIFRS17 | sThatAriseFromCon   | label         | Estimate of undiscounted claims that arise from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.130   |
|                |   |   | documentation | The estimate of the undiscounted amount of the claims that arise from contracts within the scope of IFRS 17.   |   |
|                | EstimatesOfPresentValueOfFu<br>tureCashFlowsMember                            | timatesOfPresentValueOfFu<br>reCashFlowsMember  | label         | Estimates of present value of future cash flows [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.100 c (i),<br>Disclosure: Effective<br>2023-01-01 IFRS 17.101 a |
|                |   |   | documentation | This member stands for the estimates of the present value of<br>the future cash flows related to insurance contracts. [Refer:<br>Insurance contracts [member]] |   |
|                | EstimatesOfPresentValueOfFu<br>tureCashInflowsMember                          | member  | label         | Estimates of present value of future cash inflows [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.107 b   |
|                |   | C   | documentation | This member stands for the estimates of the present value of future cash flows inflows related to insurance contracts. [Refer: Insurance contracts [member]]   | 7   |
| tu<br>tA<br>Sc | tureCashOutflowsInflowsTha<br>tAriseFromContractsWithin                       | tureCashOutflowsInflowsTha<br>tAriseFromContractsWithin<br>ScopeOfIFRS17ThatAreLiabil | label         | Estimates of present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities                            | Disclosure: Effective<br>2023-01-01 IFRS 17.132 b (ii)  |
|                | ities   |   | documentation | The amount of the estimates of the present value of future cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities. |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | EstimatesOfPresentValueOfFu<br>tureCashOutflowsMember   | member                      | label         | Estimates of present value of future cash outflows [member]  | Disclosure: Effective 2023-01-01 IFRS 17.107 a    |
|           |   |                             | documentation | This member stands for the estimates of the present value of future cash flows outflows related to insurance contracts.  [Refer: Insurance contracts [member]]   |   |
| ifrs-full | EstimatesOfPresentValueOfFu<br>tureCashOutflowsOtherTha<br>nInsuranceAcquisitionCash<br>FlowsMember | member                      | label         | Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.107 a |
|           |   |                             | documentation | This member stands for the estimates of the present value of future cash outflows other than the insurance acquisition cash flows. [Refer: Estimates of present value of insurance acquisition cash flows [member]]  |   |
| ifrs-full | EstimatesOfPresentValueOfIn<br>suranceAcquisitionCashFlows<br>Member                                | member                      | label         | Estimates of present value of insurance acquisition cash flows [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.107 a |
|           |   |                             | documentation | This member stands for the estimates of the present value of the insurance acquisition cash flows. Insurance acquisition cash flows are cash flows arising from the costs of selling, underwriting and starting a group of insurance contracts (issued or expected to be issued) that are directly attributable to the portfolio of insurance contracts to which the group belongs. Such cash flows include cash flows that are not directly attributable to individual contracts or groups of insurance contracts within the portfolio. |   |
| ifrs-full | EventsOfReclassificationOfFi<br>nancialAssetsAxis   | axis                        | label         | Events of reclassification of financial assets [axis]  | Disclosure: IFRS 7.12B                            |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |

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| Prefix   | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|--|---|-----------------------------|---------------|--|---|
| ifrs-full EventsOfReclassification nancialAssetsMember | EventsOfReclassificationOfFi<br>nancialAssetsMember                         | member [default]            | label         | Events of reclassification of financial assets [member]  | Disclosure: IFRS 7.12B                                |
|  |   |                             | documentation | This member stands for the events of reclassification of financial assets. It also represents the standard value for the 'Events of reclassification of financial assets' axis if no other member is used. [Refer: Financial assets] |   |
| ifrs-full  | ExchangeDifferencesOnTran<br>slationAbstract                                |                             | label         | Exchange differences on translation [abstract]   |   |
| ifrs-full  | ExciseTaxPayables   | X instant, credit           | label         | Excise tax payables  | Common practice: IAS 1.78                             |
|  |   |                             | documentation | The amount of payables related to excise tax.  |   |
|  | ExercisePriceOfOutstanding<br>ShareOptions2019                              | X.XX instant                | label         | Exercise price of outstanding share options  | Disclosure: IFRS 2.45 d                               |
|  |   |                             | documentation | The exercise price of outstanding share options.   |   |
| ifrs-full  | ExercisePriceShareOptions<br>Granted2019                                    | X.XX duration               | label         | Exercise price, share options granted  | Disclosure: IFRS 2.47 a (i)                           |
|  |   |                             | documentation | The exercise price of share options granted.   |   |
| ifrs-full  | ExpectedCashOutflowOnRe demptionOrRepurchaseOf PuttableFinancialInstruments | X duration, credit          | label         | Expected cash outflow on redemption or repurchase of puttable financial instruments  | Disclosure: IAS 1.136A c                              |
|  |   |                             | documentation | The expected cash outflow on the redemption or repurchase of puttable financial instruments classified as equity. [Refer: Liquidity risk [member]; Financial instruments, class [member]]  |   |
|  | ExpectedCreditLossesCollecti<br>velyAssessedMember                          | velyAssessedMember          | label         | Expected credit losses collectively assessed [member]  | Example: IFRS 7.35H,<br>Example: IFRS 7.35I, Example: |
|  |   |                             | documentation | This member stands for expected credit losses that are collectively assessed. [Refer: Method of assessment of expected credit losses [member]]   | - IFRS 7.IG20B  |

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| Prefix    | Element name/role URI                               | Element type and attributes | Label type    | Label content  | References                                 |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | ExpectedCreditLossesIndivi                          | member                      | label         | Expected credit losses individually assessed [member]  | Example: IFRS 7.35H,                       |
|           | duallyAssessedMember                                | docume                      | documentation | This member stands for expected credit losses that are individually assessed. [Refer: Method of assessment of expected credit losses [member]]   | Example: IFRS 7.351, Example: IFRS 7.IG20B |
| ifrs-full | ExpectedCreditLossRate                              | -                           | label         | Expected credit loss rate  |  |
|           |   |                             | documentation | The rate of expected credit losses, calculated as percentage of the gross carrying amount. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. |  |
| ifrs-full | ExpectedDividendAsPercenta<br>geShareOptionsGranted | ta X.XX duration            | label         | Expected dividend as percentage, share options granted   | Disclosure: IFRS 2.47 a (i)                |
|           |   |                             | documentation | The percentage of an expected dividend used to calculate the fair value of share options granted.  |  |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | ExpectedReimbursementCon tingentLiabilitiesInBusiness Combination       | X instant, debit            | label         | Expected reimbursement, contingent liabilities in business combination  | Disclosure: IFRS 3.B64 j,<br>Disclosure: IFRS 3.B67 c |
|           |   |                             | documentation | The amount expected to be reimbursed by another party on expenditures to settle contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]   |   |
| ifrs-full | ExpectedReimbursementO therProvisions                                   | X instant, debit            | label         | Expected reimbursement, other provisions  | Disclosure: IAS 37.85 c                               |
|           |   |                             | documentation | The amount expected to be reimbursed by another party on expenditures to settle other provisions. [Refer: Other provisions]   |   |
| ifrs-full | ExpenseArisingFromExplora<br>tionForAndEvaluationOfMi<br>neralResources | X duration, debit           | label         | Expense arising from exploration for and evaluation of mineral resources  | Disclosure: IFRS 6.24 b                               |
|           |   |                             | documentation | The amount of expense arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource. |   |
| ifrs-full | ExpenseArisingFromInsuran ceContracts                                   | X duration, debit           | label         | Expense arising from insurance contracts  | Disclosure: Expiry date 2023-01-01 IFRS 4.37 b        |
|           |   |                             | documentation | The amount of expense arising from insurance contracts. [Refer: Types of insurance contracts [member]]  |   |
| frs-full  | ExpenseByNature   | X duration, debit           | label         | Expenses, by nature   | Disclosure: IAS 1.99                                  |
|           |   |                             | documentation | The amount of expenses aggregated according to their nature (for example, depreciation, purchases of materials, transport costs, employee benefits and advertising costs), and not reallocated among functions within the entity.   |   |
|           |   |                             | totalLabel    | Total expenses, by nature   |   |
| ifrs-full | ExpenseByNatureAbstract   |                             | label         | Expenses by nature [abstract]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes                                    | Label type    | Label content  | References  |
|-----------|---|--|---------------|--|---|
| ifrs-full | ExpenseDueToUnwindingOf DiscountOnProvisions  | X duration, debit  | label         | Expense arising from passage of time on other provisions   | Common practice: IAS 1.112 c  |
|           |   |  | documentation | The amount of expense recognised due to the unwinding of the discount on provisions other than provisions from employee benefits, resulting from the effect of the passage of time. [Refer: Other provisions]  |   |
| ifrs-full | ExpenseForPolicyholder<br>ClaimsAndBenefitsWithou<br>tReductionForReinsurance       | X duration, debit  | label         | Expense for policyholder claims and benefits, without reduction for reinsurance held   | Example: Expiry date<br>2023-01-01 IAS 1.85,<br>Example: Expiry date        |
|           | Held  |  | documentation | The amount of expense for policyholder claims and benefits, without any reduction for reinsurance held.  | 2023-01-01 IFRS 4.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG24 c |
| ifrs-full | ExpenseFromCashsettledShar ebasedPaymentTransaction                                 | X duration, debit  | label         | Expense from cash-settled share-based payment transactions   |   |
| ceive     | sInWhichGoodsOrServicesRe<br>ceivedDidNotQualifyForRe<br>cognitionAsAssets          | dDidNotQualifyForRe  | documentation | The amount of expense arising from cash-settled share-based payment transactions in which the goods or services received did not qualify for recognition as assets. [Refer: Expense from share-based payment transactions]   |   |
| ifrs-full | ExpenseFromContinuingIn<br>volvementInDerecognisedFi<br>nancialAssets               | olvementInDerecognisedFi                                       | label         | Expense from continuing involvement in derecognised financial assets   | Disclosure: IFRS 7.42G b  |
|           |   |  | documentation | The amount of expense recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]  |   |
| ifrs-full | ExpenseFromContinuingIn<br>volvementInDerecognisedFi<br>nancialAssetsCumulativelyRe | volvementInDerecognisedFi nancialAssetsCumulativelyRe cognised | label         | Expense from continuing involvement in derecognised financial assets cumulatively recognised   | Disclosure: IFRS 7.42G b  |
|           | cognised  |  | documentation | The amount of cumulative expense recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Expense from continuing involvement in derecognised financial assets; Derivatives [member]] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|-----------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full | ExpenseFromEquitysettle<br>dSharebasedPaymentTransac<br>tionsInWhichGoodsOrServi  | X duration, debit           | label         | Expense from equity-settled share-based payment transactions   | Disclosure: IFRS 2.51 a      |
|           | cesReceivedDidNotQualify<br>ForRecognitionAsAssets  |                             | documentation | The amount of expense arising from equity-settled share-based payment transactions in which the goods or services received did not qualify for recognition as assets. [Refer: Expense from share-based payment transactions] |                              |
| ifrs-full | ExpenseFromSharebasedPay<br>mentTransactionsAlternati<br>veAbstract   |                             | label         | Expense from share-based payment transactions, alternative [abstract]  |                              |
| ifrs-full | ExpenseFromSharebasedPay mentTransactionsInWhich  | X duration, debit           | label         | Expense from share-based payment transactions  | Disclosure: IFRS 2.51 a      |
|           | GoodsOrServicesReceived<br>DidNotQualifyForRecognitio<br>nAsAssets  |                             | documentation | The amount of expense arising from share-based payment transactions in which the goods or services received did not qualify for recognition as assets.   |                              |
|           |   |                             | totalLabel    | Total expense from share-based payment transactions  |                              |
| ifrs-full | ExpenseFromSharebasedPay<br>mentTransactionsInWhich<br>GoodsOrServicesReceived<br>DidNotQualifyForRecognitio<br>nAsAssetsAbstract |                             | label         | Expense from share-based payment transactions [abstract]   |                              |
| ifrs-full | ExpenseFromSharebasedPay mentTransactionsWithEm ployees   | X duration, debit           | label         | Expense from share-based payment transactions with employees   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of expense from share-based payment transactions with employees. [Refer: Expense from share-based payment transactions]   |                              |
| ifrs-full | ExpenseFromSharebasedPay<br>mentTransactionsWithPartie<br>sOtherThanEmployees   | X duration, debit           | label         | Expense from share-based payment transactions with parties other than employees  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of expense from share-based payment transactions with parties other than employees. [Refer: Expense from share-based payment transactions]  |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | ExpenseIncomeIncludedInPro<br>fitOrLossLiabilitiesUnderIn<br>suranceContractsAndReinsur<br>anceContractsIssued | X duration, credit          | label         | Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued  | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG37 d |
|           | ancecontractsissucu  |                             | documentation | The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from expense or income included in profit or loss. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]   | 2025-01-01 II K3 4.IG5/ u   |
| ifrs-full | ExpenseOfRestructuringActiv ities  | X duration, debit           | label         | Expense of restructuring activities  | Disclosure: IAS 1.98 b  |
|           |  |                             | documentation | The amount of expense relating to restructuring. Restructuring is a programme that is planned and controlled by management and materially changes either the scope of a business undertaken by an entity or the manner in which that business is conducted. Such programmes include: (a) the sale or termination of a line of business; (b) closure of business locations in a country or region or the relocation of activities from one country or region to another; (c) changes in management structure; and (d) fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. |   |
| ifrs-full | ExpenseRecognisedDuringPer iodForBadAndDoubtfulDebts ForRelatedPartyTransaction                                | X duration, debit           | label         | Expense recognised during period for bad and doubtful debts for related party transaction  | Disclosure: IAS 24.18 d   |
|           |  |                             | documentation | The amount of expense recognised during the period in respect of bad or doubtful debts due from related parties. [Refer: Related parties [member]]   |   |
| ifrs-full | ExpenseRelatingToLeasesO<br>fLowvalueAssetsForWhichRe<br>cognitionExemptionHasBee<br>nUsed                     | X duration, debit           | label         | Expense relating to leases of low-value assets for which recognition exemption has been used   | Disclosure: IFRS 16.53 d  |
|           | nosed  |                             | documentation | The amount of the expense relating to leases of low-value assets accounted for applying paragraph 6 of IFRS 16. This expense shall not include the expense relating to short-term leases of low-value assets.  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | ExpenseRelatingToShortterm<br>LeasesForWhichRecognitio<br>nExemptionHasBeenUsed     | X duration, debit           | label         | Expense relating to short-term leases for which recognition exemption has been used  | Disclosure: IFRS 16.53 c  |
|           |   |                             | documentation | The amount of the expense relating to short-term leases accounted for applying paragraph 6 of IFRS 16. This expense need not include the expense relating to leases with a lease term of one month or less. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.  |   |
| ifrs-full | ExpenseRelatingToVariable<br>LeasePaymentsNotIncludedIn<br>MeasurementOfLeaseLiabil | X duration, debit           | label         | Expense relating to variable lease payments not included in measurement of lease liabilities   | Disclosure: IFRS 16.53 e  |
|           | ities   |                             | documentation | The amount of the expense relating to variable lease payments not included in the measurement of lease liabilities. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time. [Refer: Lease liabilities] |   |
| ifrs-full | ExpensesArisingFromReinsur<br>anceHeld  | X duration, debit           | label         | Expenses arising from reinsurance held   | Example: Expiry date<br>2023-01-01 IAS 1.85,<br>Example: Expiry date        |
|           |   |                             | documentation | The amount of expenses relating to reinsurance contracts held.   | 2023-01-01 IFRS 4.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG24 d |
| ifrs-full | ExpensesFromAllocationOf<br>PremiumsPaidToReinsurer                                 | (X) duration, debit         | label         | Expenses from allocation of premiums paid to reinsurer   | Disclosure: Effective<br>2023-01-01 IFRS 17.86                              |
|           |   |                             | documentation | The amount of expenses from an allocation of the premiums paid to the reinsurer. [Refer: Reinsurance contracts held [member]]  |   |
|           |   |                             | negatedLabel  | Expenses from allocation of premiums paid to reinsurer   |   |

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| Prefix    | Element name/role URI   | Element type and attributes                         | Label type    | Label content   | References   |
|-----------|---|---|---------------|---|--|
| ifrs-full | ExpensesOnFinancialAssets<br>ReclassifiedOutOfAvailable<br>forsaleFinancialAssetsRecog        | X duration, debit                                   | label         | Expenses on financial assets reclassified out of available-for-<br>sale financial assets recognised in profit or loss   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A e |
|           | nisedInOtherComprehensi<br>veIncome   |   | documentation | The amount of expenses recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]   |  |
| ifrs-full | ExpensesOnFinancialAssets<br>ReclassifiedOutOfFinancialAs<br>setsAtFairValueThroughProfi      | X duration, debit                                   | label         | Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss   | Disclosure: Expiry date 2023-01-01 IFRS 7.12A e    |
|           | tOrLossRecognisedInProfitOr<br>Loss   | sedInProfitOr                                       | documentation | The amount of expenses recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]  |  |
| ifrs-full | ExplanationHowServiceCon<br>cessionArrangementHasBeen<br>Classified                           |   | label         | Explanation of how service concession arrangement has been classified   | Disclosure: SIC 29.6 e                             |
|           |   |   | documentation | The explanation of how a service concession arrangement has been classified. [Refer: Service concession arrangements [member]]  |  |
| ifrs-full | ExplanationOfAccountingPo liciesAndMethodsOfCompu tationFollowedInInterimFi nancialStatements | dMethodsOfCompu<br>ollowedInInterimFi<br>Statements | label         | Description of accounting policies and methods of computation followed in interim financial statements [text block]   | Disclosure: IAS 34.16A a                           |
|           |   |   | documentation | The disclosure of a statement that the same accounting policies and methods of computation are followed in the interim financial statements as compared with the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the changes. |  |
| ifrs-full | ExplanationOfAdjustments<br>BetweenDenominatorsUsed<br>ToCalculateBasicAndDilute              | BetweenDenominatorsUsed ToCalculateBasicAndDilute   | label         | Explanation of adjustments between denominators used to calculate basic and diluted earnings per share  | Disclosure: IAS 33.70 b                            |
|           | dEarningsPerShare   |   | documentation | The reconciliation of the denominators used in calculating basic and diluted earnings per share to each other.  | -  |

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| Prefix    | Element name/role URI   | Element type and attributes   | Label type    | Label content  | References  |
|-----------|---|---|---------------|--|---|
| ifrs-full | ExplanationOfAdjustments<br>ThatWouldBeNecessaryToA<br>chieveFairPresentation   | text  | label         | Explanation of adjustments that would be necessary to achieve fair presentation  | Disclosure: IAS 1.23 b  |
|           |   | documentation   | documentation | The explanation of the adjustments to items in the financial statements that management has concluded would be necessary to achieve a fair presentation in circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the Conceptual Framework, but the relevant regulatory framework prohibits departure from the requirement. |   |
| ifrs-full | ExplanationOfAmountOfA nyGainRecognisedAndLineIte mInStatementOfComprehen siveIncomeInWhichGainIsRe cognisedInBargainPurchase | text  | label         | Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised  | Disclosure: IFRS 3.B64 n (i)  |
|           |   |   | documentation | The description of the line item in the statement of comprehensive income in which a gain in a bargain purchase transaction is recognised. [Refer: Gain recognised in bargain purchase transaction]  |   |
| ifrs-full | ExplanationOfAmountReclas<br>sifiedBetweenProfitOrLossAn<br>dOtherComprehensiveInco   | fiedBetweenProfitOrLossAn OtherComprehensiveInco eApplyingOverlayAp | label         | Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L d |
|           | meApplyingOverlayAp<br>proach   |   | documentation | The explanation of the amount reclassified between profit or loss and other comprehensive income when applying the overlay approach, in a way that enables users of financial statements to understand how that amount is derived.   |   |
| ifrs-full | RangeOfOutcomesUndis<br>countedAndReasonsForTho<br>seChangesForContingentCon  | countedAndReasonsForTho seChangesForContingentCon sideration        | label         | Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration  | Disclosure: IFRS 3.B67 b (ii)   |
|           | sideration  |   | documentation | The explanation of any changes in the range of undiscounted outcomes and the reasons for those changes for contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]   | -   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | ExplanationOfAnyChangesIn<br>RecognisedAmountsOfCon<br>tingentConsideration                       | text                        | label         | Explanation of any changes in recognised amounts of contingent consideration  | Disclosure: IFRS 3.B67 b (i)                      |
|           |   |                             | documentation | The explanation of any changes in recognised amounts of contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]   |   |
| ifrs-full | ExplanationOfAssetsAcquir<br>edByWayOfGovernmentGran<br>tAndInitiallyRecognisedAt<br>FairValue    | text                        | label         | Explanation of assets acquired by way of government grant and initially recognised at fair value  | Disclosure: IAS 38.122 c (iii)                    |
|           |   |                             | documentation | The explanation of whether assets acquired by way of government grants and initially recognised at fair value are measured after recognition under the cost model or the revaluation model. [Refer: At fair value [member]; Government [member]; Government grants] |   |
| ifrs-full | ExplanationOfAssumptionA<br>boutFutureWithSignifican<br>tRiskOfResultingInMateria<br>lAdjustments | text                        | label         | Explanation of sources of estimation uncertainty with significant risk of causing material adjustment   | Disclosure: IAS 1.125,<br>Disclosure: IFRIC 14.10 |
|           |   |                             | documentation | The explanation of major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment.  |   |
| ifrs-full | ExplanationOfAssumption<br>sToMeasureInsuranceAsset<br>sAndLiabilities                            | text                        | label         | Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.37 c |
|           |   |                             | documentation | The explanation of the process used to determine assumptions that have the greatest effect on the measurement of recognised assets, liabilities, income and expense arising from insurance contracts.   |   |

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| Prefix                       | Element name/role URI   | Element type and attributes   | Label type    | Label content   | References   |
|------------------------------|---|---|---------------|---|--|
| ifrs-full                    | ExplanationOfBasisOfPrepara<br>tionOfUnadjustedComparati<br>veInformation                                     | text  | label         | Explanation of basis of preparation of unadjusted comparative information   | Disclosure: IAS 16.80A,<br>Disclosure: IAS 27.18I,<br>Disclosure: IAS 38.130I,                           |
|                              |   |   | documentation | The explanation of the basis used for the preparation of unadjusted comparative information in the financial statements.                                      | Disclosure: IFRS 10.C6B,<br>Disclosure: IFRS 11.C13B,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.C27 |
| ifrs-full                    | ExplanationOfBodyOfAuthor isation   | text  | label         | Explanation of body of authorisation  | Disclosure: IAS 10.17  |
|                              |   |   | documentation | The explanation of who authorised the financial statements for issue.   |  |
| ifrs-full                    | ExplanationOfChangeInActi<br>vitiesThatPermittedInsurer<br>ToReassessWhetherItsActivi                         | itiesThatPermittedInsurer<br>oReassessWhetherItsActivi<br>iesArePredominantlyConnec | label         | Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance                      | Disclosure: Expiry date 2023-01-01 IFRS 4.39C c (iii)  |
| tedWithInsurance             |   |   | documentation | The detailed explanation of the change in activities that permitted an insurer to reassess whether its activities are predominantly connected with insurance. |  |
| ifrs-full                    | ExplanationOfChangeInActi<br>vitiesThatResultedInInsurer  | esThatResultedInInsurer<br>.ongerQualifyingToApply<br>.poraryExemptionFro           | label         | Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9                                    |  |
| TemporaryExemptionFro mIFRS9 | TemporaryExemptionFro   |   | documentation | The detailed explanation of the change in activities that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.           |  |
| ifrs-full                    | ExplanationOfChangeInBusi<br>nessModelForManagingFinan<br>cialAssets  | text  | label         | Explanation of change in business model for managing financial assets   | Disclosure: IFRS 7.12B b   |
|                              | Clair issets  | ASSEIS  | documentation | The explanation of the change in the entity's business model for managing financial assets. [Refer: Financial assets]   |  |
| ifrs-full                    | ExplanationOfChangeInNa<br>meOfReportingEntityOrO<br>therMeansOfIdentificationFro<br>mEndOfPrecedingReporting | Fro   | label         | Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period                                     | Disclosure: IAS 1.51 a   |
|                              | Period PrecedingReporting   |   | documentation | The explanation of the change in either the name of the reporting entity or any other means of identification from the end of the preceding reporting period. |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References              |
|-----------|--|-----------------------------|---------------|--|-------------------------|
| ifrs-full | ExplanationOfChangesInAp<br>plicableTaxRatesToPreviou<br>sAccountingPeriod   | text                        | label         | Explanation of changes in applicable tax rates to previous accounting period   | Disclosure: IAS 12.81 d |
|           |  |                             | documentation | The explanation of the changes in the entity's applicable income tax rate(s) compared to the previous accounting period.   |                         |
| ifrs-full | ExplanationOfChangesInDe<br>scriptionOfRetirementBenefit<br>Plan   | text                        | label         | Explanation of changes in description of retirement benefit plan   | Disclosure: IAS 26.36 g |
|           |  |                             | documentation | The explanation of the changes in the description of the retirement benefit plan during the period covered by the report.  |                         |
| ifrs-full | ExplanationOfContractualO<br>bligationsToPurchaseCon<br>structOrDevelopInvestment<br>PropertyOrForRepairsMainte<br>nanceOrEnhancements | text                        | label         | Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements                                   | Disclosure: IAS 40.75 h |
|           |  |                             | documentation | The explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements. [Refer: Investment property] |                         |
| ifrs-full | ExplanationOfCreditRiskMa<br>nagementPracticesAndHow<br>TheyRelateToRecognitio<br>nAndMeasurementOfExpec<br>tedCreditLossesExplanatory | text block                  | label         | Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]                                  | Disclosure: IFRS 7.35F  |
|           |  |                             | documentation | The explanation of the credit risk management practices and how they relate to the recognition and measurement of expected credit losses.                                  |                         |

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| Prefix    | Element name/role URI  | Element type and attributes            | Label type    | Label content  | References  |
|-----------|--|--|---------------|--|---|
| ifrs-full | ExplanationOfDepartureFro mIFRS  | text                                   | label         | Explanation of departure from IFRS   | Disclosure: IAS 1.20 b,<br>Disclosure: IAS 1.20 c                       |
|           |  |  | documentation | The explanation of the entity's departure from an IFRS, disclosing that it has complied with applicable IFRSs except that it has departed from a particular requirement to achieve a fair presentation. This includes the disclosure of the title of the IFRS from which the entity has departed, the nature of the departure (including the treatment that the IFRS would require), the reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the Conceptual Framework, and the treatment adopted. [Refer: IFRSs [member]] |   |
| ifrs-full | ExplanationOfDesignatedFi<br>nancialAssetsThatAreHel<br>dOutsideLegalEntityThatIs<br>suesContractsWithinScopeO<br>fIFRS4 | AssetsThatAreHel<br>eLegalEntityThatIs | label         | Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L c |
|           |  |  | documentation | The explanation of any designated financial assets that are held outside the legal entity that issues contracts within the scope of IFRS 4.  |   |
| ifrs-full | ExplanationOfDetailsOfA<br>nyInvestmentInEmployer  | text                                   | label         | Explanation of details of any investment in employer   | Disclosure: IAS 26.35 a (iv)  |
|           |  |  | documentation | The explanation of the details of any investment in the employer that a retirement benefit plan has.   |   |
| ifrs-full | ExplanationOfDetailsOfGuar<br>anteesGivenOrReceivedO<br>fOutstandingBalancesForRela<br>tedPartyTransaction               | text                                   | label         | Explanation of details of guarantees given or received of outstanding balances for related party transaction   | Disclosure: IAS 24.18 b (ii)  |
|           |  |  | documentation | The explanation of the details of guarantees given or received for outstanding balances for related party transactions. [Refer: Guarantees [member]; Related parties [member]]   |   |

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| Prefix   | Element name/role URI  | Element type and attributes  | Label type    | Label content   | References                    |
|--|--|--|---------------|---|-------------------------------|
| ifrs-full  | ExplanationOfDetailsOfIn<br>vestmentExceedingEitherFive<br>PerCentOfNetAssetsAvailable<br>ForBenefitsOrFivePerCentO<br>fAnyClassOrTypeOfSecurity | text   | label         | Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class or type of security  | Disclosure: IAS 26.35 a (iii) |
|  |  |  | documentation | The explanation of the details of a single investment exceeding either 5% of the assets of a retirement benefit plan less its liabilities other than the actuarial present value of promised retirement benefits, or 5% of any class or type of security.   |                               |
| weenOpera<br>mentsDiscl<br>S17AndLea<br>nisedAtDat | ExplanationOfDifferenceBet<br>weenOperatingLeaseCommit<br>mentsDisclosedApplyingIA<br>S17AndLeaseLiabilitiesRecog<br>nisedAtDateOfInitialApplica | eenOperatingLeaseCommit<br>entsDisclosedApplyingIA<br>17AndLeaseLiabilitiesRecog | label         | Explanation of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities recognised at date of initial application of IFRS 16 [text block]   | Disclosure: IFRS 16.C12 b     |
|  | tionOfIFRS16Explanatory  |  | documentation | The explanation of the difference between: (a) operating lease commitments disclosed applying IAS 17 at the end of the annual reporting period immediately preceding the date of initial application of IFRS 16, discounted using the incremental borrowing rate at the date of initial application; and (b) lease liabilities recognised in the statement of financial position at the date of initial application of IFRS 16. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. |                               |
| ifrs-full  | ExplanationOfDirectMeasure<br>mentOfFairValueOfGoodsOr<br>ServicesReceived   | text   | label         | Explanation of direct measurement of fair value of goods or services received   | Disclosure: IFRS 2.48         |
|  |  |  | documentation | The explanation of how the fair value of goods or services received was determined if it was measured directly (for example, whether fair value was measured at a market price for those goods or services).  |                               |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | ExplanationOfDisposalOfIn vestmentPropertyCarriedAt CostOrInAccordanceWild Property Carried No. 100 Property Carried No. | text                        | label         | Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model  | Disclosure: IAS 40.78 d (i)                       |
|           | thIFRS16WithinFairValueMo del   |                             | documentation | The explanation of the fact that the entity has disposed of investment property not carried at fair value when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property] |   |
| ifrs-full | ExplanationOfEffectOf<br>ChangeForBiologicalAssetFor<br>WhichFairValueBecomesRelia  | text                        | label         | Explanation of effect of change for biological asset for which fair value becomes reliably measurable   | Disclosure: IAS 41.56 c                           |
|           | blyMeasurable   |                             | documentation | The explanation of the effect of changing to fair value measurement for biological assets previously measured at their cost less any accumulated depreciation and impairment losses but for which fair value becomes reliably measurable. [Refer: Biological assets; Impairment loss]   |   |
| ifrs-full | ExplanationOfEffectOf<br>ChangesInAssumptionsTo<br>MeasureInsuranceAssetsAn   |                             | label         | Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.37 d |
|           | dInsuranceLiabilities   |                             | documentation | The explanation of the effect of changes in assumptions to measure insurance assets and insurance liabilities, showing separately the effect of each change that has a material effect on the financial statements.   |   |
| ifrs-full | ExplanationOfEffectOf<br>ChangesInCompositionOfEn<br>tityDuringInterimPeriod  | text                        | label         | Explanation of effect of changes in composition of entity during interim period   | Disclosure: IAS 34.16A i                          |
|           |   |                             | documentation | The explanation of the effect of changes in the composition of the entity during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings and discontinued operations. [Refer: Business combinations [member]; Discontinued operations [member]; Subsidiaries [member]]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                      |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | ExplanationOfEffectOf<br>ChangesInPlanToSellNoncur<br>rentAssetOrDisposalGrou<br>pHeldForSaleOnResultsOfO | text                        | label         | Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period   | Disclosure: IFRS 5.42                           |
|           | perationsForCurrentPeriod   |                             | documentation | The explanation of the effect of the decision to change the plan to sell non-current assets or disposal groups on the results of operations for the current period. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]] |   |
| frs-full  | ExplanationOfEffectOf<br>ChangesInPlanToSellNoncur<br>rentAssetOrDisposalGrou<br>pHeldForSaleOnResultsOfO | text                        | label         | Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period   | Disclosure: IFRS 5.42                           |
|           | perationsForPriorPeriod   | ationsForPriorPeriod        | documentation | The explanation of the effect of the decision to change the plan to sell non-current assets or disposal groups on the results of operations for prior periods presented. [Refer: Non-current assets or disposal groups classified as held for sale]  |   |
| frs-full  | ExplanationOfEffectOfShare basedPaymentsOnFinancialPo sitions   | text block                  | label         | Explanation of effect of share-based payments on entity's financial position [text block]  | Disclosure: IFRS 2.50                           |
|           |   |                             | documentation | The explanation that enables users of financial statements to understand the effect of share-based payment transactions on the entity's financial position.  |   |
| ifrs-full | ExplanationOfEffectOfShare<br>basedPaymentsOnProfitOr<br>Loss   | text block                  | label         | Explanation of effect of share-based payments on entity's profit or loss [text block]  | Disclosure: IFRS 2.50                           |
|           |   |                             | documentation | The explanation that enables users of financial statements to understand the effect of share-based payment transactions on the entity's profit (loss).   |   |
| ifrs-full | ExplanationOfEffectOfTransi<br>tionOnReportedCashFlows  | text                        | label         | Explanation of effect of transition on reported cash flows   | Disclosure: IFRS 1.23,<br>Disclosure: IFRS 1.25 |
|           |   |                             | documentation | The explanation of material adjustments to the statement of cash flows resulting from the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]  |   |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | ExplanationOfFactAndBasis<br>ForPreparationOfFinancialSta<br>tementsWhenNotGoingCon<br>cernBasis   | text                        | label         | Explanation of fact and basis for preparation of financial statements when not going concern basis   | Disclosure: IAS 1.25                               |
|           |  |                             | documentation | The explanation of the fact that the entity has not prepared financial statements on a going concern basis and an explanation of the basis on which financial statements were prepared.  |  |
| ifrs-full | ExplanationOfFactorsInRea chingDecisionThatProvisio nOfSupportToPreviouslyUn consolidatedStructuredEnti tyResultedInObtainingCon trol          | text                        | label         | Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control   | Disclosure: IFRS 12.16                             |
|           | 1101   |                             | documentation | The explanation of the relevant factors in reaching the decision by a parent or any of its subsidiaries to provide, without having a contractual obligation to do so, financial or other support to a previously unconsolidated structured entity that resulted in the entity controlling the structured entity. [Refer: Subsidiaries [member]; Unconsolidated structured entities [member]]                 |  |
| ifrs-full | ExplanationOfFactsAndCir<br>cumstancesIndicatingRareSi<br>tuationForReclassificationOu<br>tOfFinancialAssetsAtFairVa<br>lueThroughProfitOrLoss | text                        | label         | Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A c |
|           |  |                             | documentation | The explanation of facts and circumstances indicating a rare situation for the reclassification of financial assets that are no longer held for the purpose of selling or repurchasing in the near term out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss; Reclassification out of financial assets at fair value through profit or loss] |  |

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

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| Prefix  | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References  |
|---|--|---|---------------|---|---|
| ifrs-full   | ExplanationOfFactThatEntity<br>sOwnersOrOthersHavePower<br>ToAmendFinancialStatement   | text  | label         | Explanation of fact that entity's owners or others have power to amend financial statements after issue   | Disclosure: IAS 10.17                             |
|   | sAfterIssue  |   | documentation | The explanation of the fact that the entity's owners or others have the power to amend financial statements after issue.  |   |
| ifrs-full   | ExplanationOfFactThatFinan<br>cialInstrumentsWhoseFairVa<br>luePreviouslyCouldNotBeRe<br>liablyMeasuredAreDerecog                    | text  | label         | Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.30 e |
|   | nised  |   | documentation | The explanation of the fact that financial instruments whose fair value previously could not be reliably measured are derecognised. [Refer: Financial instruments, class [member]]  |   |
| cialStatementsAndCo<br>dingFiguresForPrevio<br>sHaveBeenRestatedFo<br>gesInGeneralPurchas | ExplanationOfFactThatFinan cialStatementsAndCorrespon dingFiguresForPreviousPeriod sHaveBeenRestatedForChan gesInGeneralPurchasingPo | tsAndCorrespon<br>orPreviousPeriod<br>estatedForChan<br> PurchasingPo | label         | Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency  | Disclosure: IAS 29.39 a                           |
|   | werOfFunctionalCurrency  |   | documentation | The explanation of the fact that financial statements and the corresponding figures for previous periods have been restated for changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period in hyperinflationary reporting. |   |
| ifrs-full   | ExplanationOfFactThatFinan cialStatementsForPreviousPer iodsNotPresented   | text  | label         | Explanation of fact that financial statements for previous periods not presented  | Disclosure: IFRS 1.28                             |
|   |  |   | documentation | The explanation, in the entity's first IFRS financial statements, of the fact that the entity did not present financial statements for previous periods.  |   |
| ifrs-full   | ExplanationOfFactThatMaxi<br>mumAmountOfPaymentFor<br>ContingentConsiderationAr<br>rangementsAndIndemnifica                          | text  | label         | Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited  | Disclosure: IFRS 3.B64 g (iii)                    |
|   | tionAssetsIsUnlimited  |   | documentation | The explanation of the fact that the maximum amount of the payment for contingent consideration arrangements and indemnification assets is unlimited.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | ExplanationOfFactThatShare<br>sHaveNoParValue                                  | text                        | label         | Explanation of fact that shares have no par value  | Disclosure: IAS 1.79 a (iii) |
|           |  |                             | documentation | The explanation of the fact that shares have no par value. [Refer: Par value per share]  |                              |
| frs-full  | ExplanationOfFinancialEffec<br>tOfAdjustmentsRelatedToBu<br>sinessCombinations | text                        | label         | Explanation of financial effect of adjustments related to business combinations  | Disclosure: IFRS 3.61        |
|           |  |                             | documentation | The explanation of the financial effects of the adjustments recognised in the current reporting period that relate to business combinations that occurred in the period or previous reporting periods. [Refer: Business combinations [member]] |                              |
| ifrs-full | ExplanationOfFinancialEffec<br>tOfContingentLiabilities                        | text                        | label         | Explanation of estimated financial effect of contingent liabilities  | Disclosure: IAS 37.86 a      |
|           |  |                             | documentation | The explanation of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]  |                              |
| ifrs-full | ExplanationOfFinancialEffec<br>tOfDepartureFromIFRS                            | text                        | label         | Explanation of financial effect of departure from IFRS   | Disclosure: IAS 1.20 d       |
|           |  |                             | documentation | The explanation of the financial effect of the departure from IFRS on items in the financial statements that would have been reported when complying with the requirement.   |                              |
| ifrs-full | ExplanationOfFinancialEffec<br>tOfNonadjustingEventAfter<br>ReportingPeriod    | text block                  | label         | Explanation of financial effect of non-adjusting event after reporting period [text block]   | Disclosure: IAS 10.21 b      |
|           |  |                             | documentation | The explanation of either an estimate of the financial effect of a non-adjusting event after the reporting period or a statement that such an estimate cannot be made.   |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | ExplanationOfGainOrLoss<br>ThatRelatesToIdentifiableAs<br>setsAcquiredOrLiabilitiesAs<br>sumedInBusinessCombina<br>tion                | text                        | label         | Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements   | Disclosure: IFRS 3.B67 e |
|           |  |                             | documentation | The explanation of the gain or loss that both relates to identifiable assets acquired or liabilities assumed in a business combination and is of such size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements. [Refer: Business combinations [member]]         |                          |
| ifrs-full | ExplanationOfGainsLossesRe cognisedWhenControlInSub sidiaryIsLost  | text                        | label         | Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost  | Disclosure: IFRS 12.19 b |
|           |  |                             | documentation | The description of the line item(s) in profit or loss in which the gain (loss) is recognised (if not presented separately) when control of a subsidiary is lost. [Refer: Subsidiaries [member]]  |                          |
| ifrs-full | ExplanationOfHedgeIneffecti<br>venessResultingFromSources<br>ThatEmergedInHedgingRela  | text                        | label         | Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship   | Disclosure: IFRS 7.23E   |
|           | tionship   |                             | documentation | The explanation of hedge ineffectiveness resulting from sources that emerged in the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]  |                          |
| ifrs-full | ExplanationOfHowAnd<br>WhyEntityHadAndCeasedTo<br>HaveFunctionalCurrencyFor<br>WhichReliableGeneralPriceIn<br>dexIsNotAvailableAndNoEx | text                        | label         | Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is not available and no exchangeability with stable foreign currency exists  | Disclosure: IFRS 1.31C   |
|           | changeabilityWithStableFor<br>eignCurrencyExists   |                             | documentation | The explanation when the entity has a functional currency that was, or is, the currency of a hyperinflationary economy, of how and why the entity had, and ceased to have, a functional currency for which the reliable general price index is not available and no exchangeability with stable foreign currency exists. |                          |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content  | References                                      |
|-----------|--|---|---------------|--|---|
| ifrs-full | ExplanationOfHowEntityDe<br>terminedMeasurementOfIn<br>suranceContractsAtTransi<br>tionDate                  | text  | label         | Explanation of how entity determined measurement of insurance contracts at transition date   | Disclosure: Effective<br>2023-01-01 IFRS 17.115 |
|           | donbate  |   | documentation | The explanation of how an entity determined the measurement of insurance contracts at the transition date. [Refer: Insurance contracts [member]]                 |   |
| ifrs-full | ExplanationOfHowRateRegu<br>latorIsRelated   | text  | label         | Explanation of how rate regulator is related   | Disclosure: IFRS 14.30 b                        |
|           |  |   | documentation | The explanation of how the rate regulator is related to the entity. [Refer: Description of identity of rate regulator(s)]  |   |
| ifrs-full | ExplanationOfHowSignifi<br>cantChangesInGrossCarryin<br>gAmountOfFinancialInstru<br>mentsContributedToChange | ChangesInGrossCarryin<br>nountOfFinancialInstru<br>ntsContributedToChange | label         | Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance                                | Disclosure: IFRS 7.35I                          |
|           | sInLossAllowance   |   | documentation | The explanation of how significant changes in the gross carrying amount of financial instruments contributed to changes in the loss allowance.                   |   |
| ifrs-full | ExplanationOfHowTimingOf<br>SatisfactionOfPerformanceO<br>bligationsRelatesToTypicalTi                       | text  | label         | Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment  | Disclosure: IFRS 15.117                         |
|           | mingOfPayment  |   | documentation | The explanation of how the timing of satisfaction of performance obligations relates to the typical timing of payment. [Refer: Performance obligations [member]] |   |
| ifrs-full | ExplanationOfImpairmen<br>tLossRecognisedOrReverse<br>dByClassOfAssetsAndByRe                                | text block  | label         | Disclosure of impairment loss recognised or reversed for cash-generating unit [text block]   | Disclosure: IAS 36.130 d (ii)                   |
|           | portableSegment  |   | documentation | The disclosure of an impairment loss recognised or reversed for a cash-generating unit. [Refer: Impairment loss; Reversal of impairment loss]                    |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | ExplanationOfIndependentVa<br>luerUsedForRevaluationPro<br>pertyPlantAndEquipment                             | text                        | label         | Explanation of involvement of independent valuer in revaluation, property, plant and equipment  | Disclosure: IAS 16.77 b                         |
|           |   |                             | documentation | The explanation of whether an independent valuer was involved for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment] |   |
| ifrs-full | ExplanationOfInitialApplica<br>tionOfImpairmentRequire<br>mentsForFinancialInstrument<br>sExplanatory         | text block                  | label         | Explanation of initial application of impairment requirements for financial instruments [text block]  | Disclosure: IFRS 7.42P                          |
|           | SEXPlanatory  |                             | documentation | The explanation of the initial application of the impairment requirements for financial instruments.  |   |
| ifrs-full | ExplanationOfInputsAssump<br>tionsAndEstimationTechni<br>quesUsedToApplyImpairmen<br>tRequirementsExplanatory | text block                  | label         | Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]   | Disclosure: IFRS 7.35G                          |
|           |   |                             | documentation | The explanation of the inputs, assumptions and estimation techniques used to apply the impairment requirements for financial instruments.                                   |   |
| ifrs-full | ExplanationOfInsuranceFi<br>nanceIncomeExpenses   | text                        | label         | Explanation of insurance finance income (expenses)  | Disclosure: Effective<br>2023-01-01 IFRS 17.110 |
|           |   |                             | documentation | The explanation of the total amount of insurance finance income (expenses) in the reporting period. [Refer: Insurance finance income (expenses)]                            |   |
| ifrs-full | ExplanationOfInterestReve<br>nueReportedNetOfInterestEx<br>pense  | text                        | label         | Explanation of interest income reported net of interest expense   | Disclosure: IFRS 8.23                           |
|           |   |                             | documentation | The explanation that the entity has reported a segment's interest revenue net of its interest expense. [Refer: Interest expense]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | ExplanationOfInvestingAndFi<br>nancingTransactionsNotRe<br>quireUseOfCashOrCashEqui<br>valents            | text                        | label         | Explanation of investing and financing transactions not requiring use of cash or cash equivalents  | Disclosure: IAS 7.43                                  |
|           | vaicitis  |                             | documentation | The explanation of the relevant information about investing and financing transactions that do not require the use of cash or cash equivalents.                    |   |
| ifrs-full | ExplanationOfInvolvementO<br>fIndependentValuerInRevalua<br>tionRightofuseAssets                          | text                        | label         | Explanation of involvement of independent valuer in revaluation, right-of-use assets   | Disclosure: IFRS 16.57                                |
|           |   |                             | documentation | The explanation of whether an independent valuer was involved for right-of-use assets stated at revalued amounts. [Refer: Right-of-use assets]                     |   |
| ifrs-full | ExplanationOfIssuancesRe<br>purchasesAndRepaymentsOf<br>DebtAndEquitySecurities                           | text                        | label         | Explanation of issues, repurchases and repayments of debt and equity securities  | Disclosure: IAS 34.16A e                              |
|           |   |                             | documentation | The explanation of the issues, repurchases and repayments of debt and equity securities.   |   |
| ifrs-full | ExplanationOfMainClassesO<br>fAssetsAffectedByImpairmen<br>tLossesOrReversalsOfImpair                     | text                        | label         | Explanation of main classes of assets affected by impairment losses or reversals of impairment losses  | Disclosure: IAS 36.131 a                              |
|           | mentLosses  |                             | documentation | The explanation of the main classes of assets affected by impairment losses or reversals of impairment losses. [Refer: Impairment loss]                            |   |
| ifrs-full | ExplanationOfMainEvent<br>sAndCircumstancesThatLe<br>dToRecognitionOfImpairmen<br>tLossesAndReversalsOfIm | text                        | label         | Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses                                       | Disclosure: IAS 36.130 a,<br>Disclosure: IAS 36.131 b |
|           | pairmentLosses  |                             | documentation | The explanation of the main events and circumstances that led to the recognition of impairment losses and reversals of impairment losses. [Refer: Impairment loss] |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | ExplanationOfManagement<br>JudgementsInApplyingEntity<br>sAccountingPoliciesWith<br>SignificantEffectOnRecognise | text                        | label         | Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts  | Disclosure: IAS 1.122                             |
|           | dAmounts   |                             | documentation | The explanation of judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements. |   |
| ifrs-full | ExplanationOfMaterialEvents<br>SubsequentToEndOfInterim<br>PeriodThatHaveNotBeenRe                               | text                        | label         | Explanation of events after interim period that have not been reflected  | Disclosure: IAS 34.16A h                          |
|           | flected  |                             | documentation | The explanation of events after the interim period that have not been reflected in the financial statements for the interim period.  |   |
| ifrs-full | ExplanationOfMeasurement<br>BasesUsedInPreparingFinan<br>cialStatements  | text block                  | label         | Explanation of measurement bases used in preparing financial statements [text block]   | Disclosure: IAS 1.117 a                           |
|           |  |                             | documentation | The explanation of the measurement basis (or bases) used in preparing the financial statements.  |   |
| ifrs-full | ExplanationOfMethodMain<br>ParametersAndAssumption<br>sUnderlyingInformationProvi<br>dedSensitivityAnalysisOther | text block                  | label         | Explanation of method, main parameters and assumptions underlying information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.129 a |
|           | ThanSpecifiedInParagra<br>ph128aOfIFRS17Explana<br>tory  |                             | documentation | The explanation of the method, the main parameters and assumptions underlying the information provided for a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.  |   |
| ifrs-full | ExplanationOfMethodsUsed<br>ToDetermineInsuranceFinan<br>ceIncomeExpensesRecognise                               | text                        | label         | Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss  | Disclosure: Effective<br>2023-01-01 IFRS 17.118   |
|           | dInProfitOrLoss  |                             | documentation | The explanation of the methods used to determine the insurance finance income (expenses) recognised in profit or loss. [Refer: Insurance finance income (expenses)]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | ExplanationOfModifications<br>ModifiedSharebasedPaymen<br>tArrangements   | text                        | label         | Explanation of modifications, modified share-based payment arrangements   | Disclosure: IFRS 2.47 c (i) |
|           |   |                             | documentation | The explanation of the modifications for share-based payment arrangements. [Refer: Share-based payment arrangements [member]]   |                             |
| ifrs-full | ExplanationOfNatureAndAd justmentsToAmountsPre viouslyPresentedInDisconti nuedOperations                                    | text                        | label         | Explanation of nature and adjustments to amounts previously presented in discontinued operations  | Disclosure: IFRS 5.35       |
|           |   |                             | documentation | The explanation of the nature and amount of adjustments in the current period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period. These adjustments may arise in such circumstances as: (a) the resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser; (b) the resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations retained by the seller; and (c) the settlement of employee benefit plan obligations, provided that the settlement is directly related to the disposal transaction. [Refer: Discontinued operations [member]] |                             |
| ifrs-full | ExplanationOfNatureAndA<br>mountOfChangesInEstimate<br>sOfAmountsReportedInPrior<br>InterimPeriodsOrPriorFinan<br>cialYears | text                        | label         | Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  | Disclosure: IAS 34.16A d    |
|           |   |                             | documentation | The explanation of the nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year or changes in estimates of amounts reported in prior financial years, disclosed in the entity's interim financial report.   |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | ExplanationOfNatureAndA<br>mountOfItemsAffectingAsset<br>sLiabilitiesEquityNetInco<br>meOrCashFlowsThatAreUnu<br>sualBecauseOfTheirNatureSi | text                        | label         | Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence  | Disclosure: IAS 34.16A c     |
|           | zeOrIncidence   |                             | documentation | The explanation of the nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence.  |                              |
| ifrs-full | ExplanationOfNatureAndA<br>mountOfSignificantTransac<br>tions   | text                        | label         | Explanation of nature and amount of significant transactions  | Disclosure: IAS 24.26 b (i)  |
|           | HOHS  |                             | documentation | The explanation of the nature and amount of individually significant transactions with a government that has control, joint control or significant influence over the reporting entity and entities under control, joint control or significant influence of that government.                         |                              |
| ifrs-full | ExplanationOfNatureAndEx<br>tentOfObligationsToAcquir<br>eOrBuildItemsOfProperty  | text                        | label         | Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment  | Disclosure: SIC 29.6 c (iii) |
|           | PlantAndEquipment   |                             | documentation | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to acquire or build items of property, plant and equipment in service concession arrangements. [Refer: Service concession arrangements [member]; Property, plant and equipment] |                              |
| ifrs-full | ExplanationOfNatureAndEx<br>tentOfObligationsToDeliver<br>OrRightsToReceiveSpecifie<br>dAssetsAtEndOfConcession                             | text                        | label         | Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period  | Disclosure: SIC 29.6 c (iv)  |
|           | Period  |                             | documentation | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to deliver or rights to receive specified assets at the end of the concession period in service concession arrangements. [Refer: Service concession arrangements [member]]      |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | ExplanationOfNatureAndEx<br>tentOfObligationsToProvi<br>deOrRightsToExpectProvisio<br>nOfServices | text                        | label         | Explanation of nature and extent of obligations to provide or rights to expect provision of services  | Disclosure: SIC 29.6 c (ii) |
|           |   |                             | documentation | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to provide, or rights to expect provision of, services in service concession arrangements. [Refer: Service concession arrangements [member]]  |                             |
| ifrs-full | ExplanationOfNatureAndEx<br>tentOfOtherRightsAndObliga<br>tions                                   | text                        | label         | Explanation of nature and extent of other rights and obligations  | Disclosure: SIC 29.6 c (vi) |
|           |   |                             | documentation | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of rights and obligations in service concession arrangements that the entity does not separately disclose. [Refer: Service concession arrangements [member]] |                             |
| ifrs-full | ExplanationOfNatureAndEx<br>tentOfRenewalAndTermina<br>tionOptions                                | text                        | label         | Explanation of nature and extent of renewal and termination options   | Disclosure: SIC 29.6 c (v)  |
|           |   |                             | documentation | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of renewal and termination options in service concession arrangements. [Refer: Service concession arrangements [member]]                                     |                             |
| ifrs-full | ExplanationOfNatureAndEx<br>tentOfRightsToUseSpecifie<br>dAssets                                  | text                        | label         | Explanation of nature and extent of rights to use specified assets  | Disclosure: SIC 29.6 c (i)  |
|           |   |                             | documentation | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of rights to use specified assets in service concession arrangements.  [Refer: Service concession arrangements [member]]                                     |                             |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | ExplanationOfNatureOfRe<br>quirementInIFRSAndConclu<br>sionWhyRequirementIsInCon<br>flictWithFairPresentation                        | text                        | label         | Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework  | Disclosure: IAS 1.23 a                            |
|           |  |                             | documentation | The explanation of the title of the IFRS in question, the nature of the requirement and the reason why management has concluded that complying with the requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the Conceptual Framework. |   |
| ifrs-full | ExplanationOfNecessaryInfor<br>mationNotAvailableAndDeve<br>lopmentCostExcessive   | text                        | label         | Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported  | Disclosure: IFRS 8.32,<br>Disclosure: IFRS 8.33   |
|           |  |                             | documentation | The explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported (for example, if the cost to develop the information would be excessive). [Refer: Products and services [member]; Revenue]                           |   |
| ifrs-full | ExplanationOfNotApplied<br>NewStandardsOrInterpreta  | text                        | label         | Explanation of new standards or interpretations not applied   | Disclosure: IAS 8.30 a                            |
|           | tions  |                             | documentation | The explanation of the fact that the entity has not applied a new IFRS that has been issued but is not yet effective.   |   |
| ifrs-full | ExplanationOfObjectiveOfMe thodUsedAndLimitations ThatMayResultInInformation ProvidedSensitivityAnalysisO therThanSpecifiedInParagra | text                        | label         | Explanation of objective of method used and limitations that may result in information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.129 b |
|           | ph128aOffFRS17   |                             | documentation | The explanation of the objective of the method used and of any limitations that may result in the information provided for a sensitivity analysis other than the analysis specified in paragraph 128(a) of IFRS 17.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | ExplanationOfPeriodOver<br>WhichManagementHasProjec<br>tedCashFlows                           | text                        | label         | Explanation of period over which management has projected cash flows   | Disclosure: IAS 36.134 d (iii),<br>Disclosure: IAS 36.134 e (iii) |
|           |   |                             | documentation | The explanation of the period over which management has projected cash flows based on financial budgets/forecasts approved by management including, when a period greater than five years is used for a cash-generating unit (group of units), an explanation of why that longer period is justified. [Refer: Cash-generating units [member]]  |   |
| ifrs-full | ExplanationOfPossibilityO<br>fReimbursementContingentLi<br>abilities                          | text                        | label         | Explanation of possibility of reimbursement, contingent liabilities  | Disclosure: IAS 37.86 c   |
|           |   |                             | documentation | The explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities. [Refer: Contingent liabilities [member]]   |   |
| ifrs-full | ExplanationOfPossibilityO<br>fReimbursementContingen<br>tLiabilitiesInBusinessCombi<br>nation | text                        | label         | Explanation of possibility of reimbursement, contingent liabilities in business combination  | Disclosure: IFRS 3.B64 j (i)                                      |
|           | nauon   |                             | documentation | The explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]  |   |
| ifrs-full | ExplanationOfReasonForNon disclosureOfInformationRe gardingContingentAsset                    | text                        | label         | Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset  | Disclosure: IAS 37.92   |
|           |   |                             | documentation | The explanation of the general nature of the dispute with other parties on the subject matter of a contingent asset and the fact and reason why required information relating to a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not disclosed. |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | ExplanationOfReasonForNon disclosureOfInformationRe gardingContingentLiability                             | text                        | label         | Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability  | Disclosure: IAS 37.92    |
|           |  |                             | documentation | The explanation of the general nature of the dispute with other parties on the subject matter of a contingent liability and the fact and reason why required information relating to a contingent liability is not disclosed by the entity. [Refer: Contingent liabilities [member]] |                          |
| ifrs-full | ExplanationOfReasonForNon disclosureOfInformationRe gardingProvision                                       | text                        | label         | Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision   | Disclosure: IAS 37.92    |
|           |  |                             | documentation | The explanation of the general nature of the dispute with other parties on the subject matter of a provision and the fact and reason why required information relating to a provision is not disclosed by the entity. [Refer: Provisions]  |                          |
| ifrs-full | ExplanationOfReasonsForCh<br>angesInLossAllowanceForFi<br>nancialInstruments                               | text                        | label         | Explanation of reasons for changes in loss allowance for financial instruments   | Example: IFRS 7.B8D      |
|           |  |                             | documentation | The explanation of the reasons for changes in the loss allowance for financial instruments, which may include (a) the portfolio composition; (b) the volume of financial instruments purchased or originated; and (c) the severity of the expected credit losses.                    |                          |
| ifrs-full | ExplanationOfReasonsFor<br>SignificantChangesInFinan<br>cialStatementLineItemsDue<br>ToApplicationOfIFRS15 | text                        | label         | Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15   | Disclosure: IFRS 15.C8 b |
|           |  |                             | documentation | The explanation of the reasons for significant changes in financial statement line items due to the application of IFRS 15.  |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | ExplanationOfReasons<br>WhyEntityElectedToAp<br>plyIFRSsAsIfItHadNeverStop<br>pedApplyingIFRSs                                    | text                        | label         | Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs  | Disclosure: IFRS 1.23B                            |
|           |   |                             | documentation | The explanation of the reasons why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, elected to apply IFRSs as if it had never stopped applying IFRSs. |   |
| ifrs-full | ExplanationOfReasonWhyItI<br>sImpracticableToDetermineA<br>mountsForCorrectionRelated<br>ToPriorPeriodErrors                      | text                        | label         | Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors  | Disclosure: IAS 8.49 d                            |
|           |   |                             | documentation | The explanation of the reason why it is impracticable to determine amounts for corrections related to prior period errors.  |   |
| ifrs-full | ExplanationOfReasonWhyItI<br>sImpracticableToDetermineA<br>mountsOfAdjustmentsRela<br>tedToChangeInAccountingPo<br>licy           | text                        | label         | Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy  | Disclosure: IAS 8.28 h,<br>Disclosure: IAS 8.29 e |
|           |   |                             | documentation | The explanation of the reason why it is impracticable to determine amounts of adjustments related to changes in accounting policy.  |   |
| ifrs-full | ExplanationOfRelationship<br>BetweenAmountsPayableOn<br>DemandThatAriseFromCon<br>tractsWithinScopeOfIFR<br>S17AndCarryingAmountO | text                        | label         | Explanation of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and carrying amount of related portfolios of contracts  | Disclosure: Effective<br>2023-01-01 IFRS 17.132 c |
|           | fRelatedGroupsOfContracts   |                             | documentation | The explanation of the relationship between the amounts payable on demand that arise from contracts within the scope of IFRS 17 and the carrying amount of the related portfolios of contracts.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | ExplanationOfRelationship<br>BetweenInsuranceFinanceIn<br>comeExpensesAndInvestmen<br>tReturnOnAssets             | text                        | label         | Explanation of relationship between insurance finance income (expenses) and investment return on assets   | Disclosure: Effective<br>2023-01-01 IFRS 17.110        |
|           | tretumonasses   |                             | documentation | The explanation of the relationship between insurance finance income (expenses) and the investment return on assets, to enable users of the entity's financial statements to evaluate the sources of finance income or expenses recognised in profit or loss and other comprehensive income. [Refer: Insurance finance income (expenses)]   |  |
| ifrs-full | ExplanationOfRelationship<br>BetweenSensitivitiesTo<br>ChangesInRiskExposuresAri<br>singFromInsuranceContract     | text                        | label         | Explanation of relationship between sensitivities to changes in risk variables arising from insurance contracts and from financial assets held  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (ii) |
|           | sAndFromFinancialAsset<br>sHeld   |                             | documentation | The explanation of the relationship between the sensitivities to changes in risk variables arising from insurance contracts and those arising from financial assets held by the entity. [Refer: Insurance contracts [member]; Financial assets]   |  |
| ifrs-full | ExplanationOfRelationships<br>BetweenParentsAndEntity   | text                        | label         | Explanation of relationships between parent and subsidiaries  | Disclosure: IAS 24.13                                  |
|           |   |                             | documentation | The explanation of the relationships between a parent and its subsidiaries. [Refer: Subsidiaries [member]]  |  |
| ifrs-full | ExplanationOfRelevantFactor<br>sInReachingDecisionToProvi<br>deSupportThatResultedIn<br>ControllingUnconsolidated | text                        | label         | Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity   | Disclosure: IFRS 12.19G                                |
|           | StructuredEntity  |                             | documentation | The explanation of the relevant factors in reaching the decision by an investment entity or any of its unconsolidated subsidiaries to provide, without having a contractual obligation to do so, financial or other support to an unconsolidated, structured entity that the investment entity did not control, that resulted in obtaining control. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]; Unconsolidated structured entities [member]] |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | ExplanationOfRestrictionsOn<br>DistributionOfRevaluation<br>SurplusForIntangibleAssets           | text                        | label         | Explanation of restrictions on distribution of revaluation surplus for intangible assets   | Disclosure: IAS 38.124 b |
|           |  |                             | documentation | The explanation of restrictions on the distribution of the balance of the revaluation surplus for intangible assets to shareholders. [Refer: Revaluation surplus]  |                          |
| ifrs-full | ExplanationOfRestrictionsOn<br>RemittanceOfIncomeAndDis<br>posalProceedsOfInvestment<br>Property | text                        | label         | Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property  | Disclosure: IAS 40.75 g  |
|           |  |                             | documentation | The explanation of the existence of restrictions on the realisability of investment property or the remittance of income and proceeds on the disposal of investment property. [Refer: Investment property] |                          |
| ifrs-full | ExplanationOfRiskManage<br>mentStrategyRelatedToHedge<br>AccountingExplanatory                   | text block                  | label         | Explanation of risk management strategy related to hedge accounting [text block]   | Disclosure: IFRS 7.22A   |
|           | , , , , , , , , , , , , , , , , , , ,  |                             | documentation | The explanation of the risk management strategy related to hedge accounting.   |                          |
| ifrs-full | ExplanationOfSeasonalityOr<br>CyclicalityOfInterimOpera<br>tions                                 | text                        | label         | Explanation of seasonality or cyclicality of interim operations  | Disclosure: IAS 34.16A b |
|           |  |                             | documentation | The explanatory comments about the seasonality or cyclicality of interim operations.   |                          |
| ifrs-full | ExplanationOfShareOption<br>sInSharebasedPaymentAr<br>rangement                                  | text                        | label         | Description of share-based payment arrangement   | Disclosure: IFRS 2.45 a  |
|           |  |                             | documentation | The description of a share-based payment arrangement that existed at any time during the reporting period. [Refer: Share-based payment arrangements [member]]  |                          |
| ifrs-full | ExplanationOfSignificantCh<br>angesInContractAssetsAnd<br>ContractLiabilitiesExplana<br>tory     | text block                  | label         | Explanation of significant changes in contract assets and contract liabilities [text block]  | Disclosure: IFRS 15.118  |
|           |  |                             | documentation | The explanation of the significant changes in the contract assets and the contract liabilities. [Refer: Contract assets; Contract liabilities]   |                          |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References               |
|-----------|---|-----------------------------|---------------|--|--------------------------|
| ifrs-full | ExplanationOfSignificantCh<br>angesInNetInvestmentInFi<br>nanceLeaseExplanatory   | text block                  | label         | Explanation of significant changes in net investment in finance lease [text block]   | Disclosure: IFRS 16.93   |
|           |   |                             | documentation | The explanation of the significant changes in the carrying amount of the net investment in finance leases. [Refer: Net investment in finance lease]  |                          |
| ifrs-full | ExplanationOfSignificantDe creaseInLevelOfGovernment GrantsForAgriculturalActiv ity   | text                        | label         | Explanation of significant decrease in level of government grants for agricultural activity  | Disclosure: IAS 41.57 c  |
|           |   |                             | documentation | The explanation of a significant decrease in the level of government grants for agricultural activity. [Refer: Government [member]; Government grants]   |                          |
| ifrs-full | ExplanationOfSignificant<br>TermsOfServiceConcessio<br>nArrangementThatMayAffec<br>tAmountTimingAndCertain<br>tyOfFutureCashFlows | text                        | label         | Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows   | Disclosure: SIC 29.6 b   |
|           |   |                             | documentation | The explanation of significant terms of service concession arrangements that may affect the amount, timing and certainty of future cash flows (for example, the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined). [Refer: Service concession arrangements [member]] |                          |
| ifrs-full | ExplanationOfTermsAndCon ditionsOfOutstandingBalan cesForRelatedPartyTransac tion   | text                        | label         | Explanation of terms and conditions of outstanding balances for related party transaction  |                          |
|           |   |                             | documentation | The explanation of the terms and conditions of outstanding balances for related party transactions. [Refer: Related parties [member]]  |                          |
| ifrs-full | ExplanationOfTransactionsRe cognisedSeparatelyFromAc quisitionOfAssetsAndAs sumptionOfLiabilitiesInBusi nessCombination           | text                        | label         | Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination  | Disclosure: IFRS 3.B64 m |
|           |   |                             | documentation | The description of transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]  |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | ExplanationOfTransfersOfCu<br>mulativeGainOrLossWithinE<br>quityOfInvestmentsInEquity<br>DesignatedAsMeasuredAtFair<br>ValueThroughOtherCompre | text                        | label         | Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated at fair value through other comprehensive income  | Disclosure: IFRS 7.11A e  |
|           | hensiveIncome  |                             | documentation | The explanation of transfers of the cumulative gain or loss within equity for investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]                          |   |
| ifrs-full | ExplanationOfUnfulfilledCon<br>ditionsAndOtherContingen<br>ciesAttachingToGovernmen<br>tAssistance   | text                        | label         | Explanation of unfulfilled conditions and other contingencies attaching to government assistance  | Disclosure: IAS 20.39 c   |
|           |  |                             | documentation | The explanation of unfulfilled conditions and other contingencies attaching to government assistance that has been recognised. [Refer: Government [member]]   |   |
| ifrs-full | ExplanationOfValueAssigned<br>ToKeyAssumption  | text                        | label         | Explanation of value assigned to key assumption   | Disclosure: IAS 36.134 f (ii),<br>Disclosure: IAS 36.135 e (ii) |
|           |  |                             | documentation | The explanation of the value(s) assigned to key assumption(s) on which management has based its determination of recoverable amount for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]                                      |   |
| ifrs-full | ExplanationOfWhenEntityEx pectsToRecogniseTransaction PriceAllocatedToRemaining PerformanceObligationsAsRe venue                               |                             | label         | Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue   | Disclosure: IFRS 15.120 b (ii)                                  |
|           |  |                             | documentation | The explanation of when the entity expects to recognise the transaction price allocated to the remaining performance obligations as revenue. [Refer: Revenue from contracts with customers; Transaction price allocated to remaining performance obligations] |   |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type    | Label content   | References              |
|---|--|-----------------------------|---------------|---|-------------------------|
| ifrs-full   | ExplanationOfWhetherAny<br>ConsiderationFromContracts<br>WithCustomersIsNotInclude<br>dInDisclosureOfTransaction | text                        | label         | Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations  | Disclosure: IFRS 15.122 |
| PriceAllocatedToRemaining<br>PerformanceObligations |  |                             | documentation | The explanation of whether any consideration from contracts with customers is not included in the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations] |                         |
| mentWereRemediedOrTerm                              | chesWhichPermittedLender<br>ToDemandAcceleratedRepay<br>mentWereRemediedOrTerm<br>sOfLoansPayableWereRenego      | text                        | label         | Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue  | Disclosure: IFRS 7.19   |
|   | mentsWereAuthorisedForIs   |                             | documentation | The explanation of whether breaches of loan terms that permitted the lender to demand accelerated repayment were remedied, or terms of loans payable were renegotiated, before the financial statements were authorised for issue.                                  |                         |
| ifrs-full   | ExplanationOfWhetherEnti<br>tyAppliesExemptionI<br>nIAS2425  | text                        | label         | Explanation of whether entity applies exemption in IAS 24.25  | Disclosure: IAS 24.26   |
|   |  |                             | documentation | The explanation of whether the entity applies the exemption in paragraph 25 of IAS 24.  |                         |
| frs-full  | ExplanationOfWhetherEntity<br>HasObligationToReturnColla<br>teralSoldOrRepledged                                 | text                        | label         | Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral  | Disclosure: IFRS 7.15 b |
|   |  |                             | documentation | The explanation of whether the entity has the obligation to return collateral sold or repledged in absence of default by the owner of the collateral.   |                         |
| frs-full  | ExplanationOfWhetherPartici pantsContributeToRetire mentBenefitPlan  | text                        | label         | Explanation of whether participants contribute to retirement benefit plan   | Disclosure: IAS 26.36 d |
|   |  |                             | documentation | The explanation of whether participants contribute to retirement benefit plans.   |                         |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content  | References  |
|-----------|--|---|---------------|--|---|
| ifrs-full | ExplanationOfWhetherPracti<br>calExpedientIsAppliedForDi<br>sclosureOfTransactionPriceAl<br>locatedToRemainingPerfor<br>manceObligations     | text  | label         | Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations   | Disclosure: IFRS 15.122                           |
|           | manceOongations  |   | documentation | The explanation of whether the practical expedient is applied for the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations]  |   |
| ifrs-full | ExplanationOfWhyEntityCa<br>meToDifferentConclusionsIn<br>NewAssessmentApplyingPara<br>graphs412aOr412AaOfIFR<br>S9AtDateOfInitialApplicatio | text  | label         | Explanation of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2A(a) of IFRS 9 at date of initial application of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.C33 c |
|           | nOffFRS17  |   | documentation | The explanation of why the entity came to any different conclusions in the new assessment applying paragraphs 4.1.2(a) or 4.1.2A(a) of IFRS 9 at the date of initial application of IFRS 17.   |   |
| ifrs-full | ExplanationOfWhyFairValue<br>CannotBeReliablyMeasured<br>ForInvestmentPropertyAtCos<br>tOrInAccordanceWithIFRS16<br>WithinFairValueModel     | InotBeReliablyMeasured InvestmentPropertyAtCos InAccordanceWithIFRS16 hinFairValueModel | label         | Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS 16 within fair value model   | Disclosure: IAS 40.78 b                           |
|           |  |   | documentation | The explanation of why fair value cannot be reliably measured for investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property] |   |
| ifrs-full | ExplanationOfWhyMethodsU sedToRecogniseRevenueProvi deFaithfulDepictionOfTrans   | ri  | label         | Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services   | Disclosure: IFRS 15.124 b                         |
|           | ferOfGoodsOrServices   |   | documentation | The explanation of why the methods used to recognise revenue from contracts with customers provide a faithful depiction of the transfer of goods or services. [Refer: Revenue from contracts with customers]   | 2   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | ExplanationOrCrossReferen cesToInterimFinancialState mentDisclosuresForFirstti   | text                        | label         | Explanation of cross-reference to interim financial statement disclosures for first-time adopter   | Disclosure: IFRS 1.33        |
|           | meAdopter  |                             | documentation | The explanation of cross-references to other published documents that include information that is material to understanding the entity's current interim period for first-time adopters of IFRSs.  |                              |
| ifrs-full | ExplanationWhenGreatest<br>TransferActivityTookPlace   | text                        | label         | Explanation when greatest transfer activity took place   | Disclosure: IFRS 7.42G c (i) |
|           |  |                             | documentation | The explanation of when the greatest transfer activity took place within a reporting period (for example, over the last five days before the end of the reporting period) throughout which the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period). |                              |
| ifrs-full | ExplanationWhichDisclosur<br>esCouldNotBeMadeAndRea<br>sonsWhyTheyCannotBeMa<br>delfInitialAccountingForBusi<br>nessCombinationIsIncom |                             | label         | Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue  | Disclosure: IFRS 3.B66       |
|           | plete  |                             | documentation | The explanation of which disclosures could not be made and reasons why they cannot be made if the initial accounting for the business combination is incomplete at the time that financial statements are authorised for issue. [Refer: Business combinations [member]]  |                              |
| ifrs-full | ExplanationWhyFairValueBe<br>comesReliableForBiologica<br>lAssetsPreviouslyMeasuredAt  |                             | label         | Explanation of why fair value becomes reliable for biological assets previously measured at cost   | Disclosure: IAS 41.56 b      |
|           | Cost   |                             | documentation | The explanation of why fair value becomes reliably measurable for biological assets previously measured at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: At cost [member]; Biological assets; Impairment loss]   |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | ExplanationWhyFairValue<br>CannotBeReliablyMeasured<br>ForBiologicalAssetsAtCost          | text                        | label         | Explanation of why fair value cannot be reliably measured for biological assets, at cost  | Disclosure: IAS 41.54 b      |
|           |   |                             | documentation | The explanation of why fair value cannot be reliably measured for biological assets measured at cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets; Impairment loss]   |                              |
| ifrs-full | ExplanationWhyFairValue<br>CannotBeReliablyMeasured<br>ForInvestmentPropertyCost<br>Model | text                        | label         | Explanation of why fair value cannot be reliably measured for investment property, cost model   | Disclosure: IAS 40.79 e (ii) |
|           |   |                             | documentation | The explanation of why fair value cannot be reliably measured for investment property measured using the cost model. [Refer: Investment property]   |                              |
| ifrs-full | ExplanationWhyFinancialSta<br>tementsNotPreparedOn<br>GoingConcernBasis                   | text                        | label         | Explanation of why entity not regarded as going concern   | Disclosure: IAS 1.25         |
|           |   |                             | documentation | The explanation of the reason why the entity is not regarded as a going concern.  |                              |
| ifrs-full | ExplorationAndEvaluationAs setsMember   | member                      | label         | Exploration and evaluation assets [member]  | Common practice: IAS 36.127  |
|           |   |                             | documentation | This member stands for exploration and evaluation expenditures recognised as assets in accordance with the entity's accounting policy. Exploration and evaluation expenditures are expenditures incurred by an entity in connection with the exploration for, and evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable. |                              |

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| Prefix  | Element name/role URI                             | Element type and attributes | Label type       | Label content   | References   |
|---------|---|-----------------------------|------------------|---|--|
| LoanCom | ExposureToCreditRiskOn<br>LoanCommitmentsAndFinan | X instant, credit           | label            | Exposure to credit risk on loan commitments and financial guarantee contracts   | Disclosure: IFRS 7.35H,<br>Disclosure: IFRS 7.35I, |
|         | cialGuaranteeContracts                            |                             | documentation    | The amount of the exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Loan commitments [member]; Financial guarantee contracts [member]; Credit risk [member]] | Disclosure: IFRS 7.35M                             |
|         |   |                             | periodStartLabel | Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period  |  |
|         |   |                             | periodEndLabel   | Exposure to credit risk on loan commitments and financial guarantee contracts at end of period  |  |

| Prefix   | Element name/role URI                              | Element type and attributes | Label type         | Label content  | References  |
|----------|--|-----------------------------|--------------------|--|---|
| frs-full | ExposureToRiskThatArises<br>FromContractsWithinSco | X instant                   | label              | Exposure to risk that arises from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.125 a |
|          | peOfIFRS17   |                             | documentation      | The amount of the exposure to risk that arises from contracts within the scope of IFRS 17.   |   |
|          |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |   |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full | FactorsUsedToIdentifyEntitys<br>ReportableSegments   | text                        | label         | Description of factors used to identify entity's reportable segments  | Disclosure: IFRS 8.22 a  |
|           |  |                             | documentation | The description of the factors used to identify the entity's reportable segments, including the basis of organisation (for example, whether management has chosen to organise the entity around differences in products and services, geographical areas, regulatory environments or a combination of factors and whether operating segments have been aggregated). [Refer: Geographical areas [member]; Operating segments [member]; Products and services [member]; Reportable segments [member]] |                          |
| ifrs-full | FairValueAsDeemedCostAxis  | axis                        | label         | Fair value as deemed cost [axis]  | Disclosure: IFRS 1.30    |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                          |
| ifrs-full | FairValueGainLossThatWould<br>HaveBeenRecognisedInOther<br>ComprehensiveIncomeIfFi<br>nancialAssetsHadNotBeenRe  | ſ                           | label         | Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified  | Disclosure: IFRS 7.12D b |
|           | classified   |                             | documentation | The fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified. [Refer: Financial assets]   |                          |
| ifrs-full | FairValueGainLossThatWould<br>HaveBeenRecognisedInProfi<br>tOrLossIfFinancialAssetsHad<br>NotBeenReclassifiedOutOf<br>FairValueThroughProfitOrLos<br>sAndIntoFairValueThroughO<br>therComprehensiveIncomeI<br>nitialApplicationOfIFRS9 | <u> </u>                    | label         | Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9   | Disclosure: IFRS 7.42M b |
|           |  |                             | documentation | The fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss and into the fair value through other comprehensive income as a result of the transition to IFRS 9. [Refer: Financial assets]   |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | FairValueGainLossThatWould<br>HaveBeenRecognisedInProfi<br>tOrLossOrOtherComprehen<br>siveIncomeIfFinancialAsset<br>sHadNotBeenReclassifiedFirst<br>ApplicationOfIFRS9      | X duration, credit          | label         | Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified as measured at amortised cost, initial application of IFRS 9   | Disclosure: IFRS 7.42M b                           |
|           |   |                             | documentation | The fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial assets]           |  |
| ifrs-full | FairValueGainLossThatWould<br>HaveBeenRecognisedInProfi<br>tOrLossOrOtherComprehen<br>siveIncomeIfFinancialLiabili<br>tiesHadNotBeenReclassified<br>FirstApplicationOfIFRS9 | X duration, credit          | label         | Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9  | Disclosure: IFRS 7.42M b                           |
|           |   |                             | documentation | The fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial liabilities] |  |
| ifrs-full | FairValueGainsLossesOnFi<br>nancialAssetsReclassifiedOu<br>tOfAvailableforsaleFinancia<br>lAssetsNotRecognisedInO<br>therComprehensiveIncome                                | X duration, credit          | label         | Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A e |
|           |   |                             | documentation | The fair value gains (losses) that would have been recognised in other comprehensive income if financial assets had not been reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]                        |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | FairValueGainsLossesOnFi<br>nancialAssetsReclassifiedOu<br>tOfAvailableforsaleFinancia<br>lAssetsRecognisedInOther<br>ComprehensiveIncome      | X duration, credit          | label         | Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A d |
|           |  |                             | documentation | The fair value gains (losses) recognised in other comprehensive income on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]                            |  |
| ifrs-full | FairValueGainsLossesOnFi<br>nancialAssetsReclassifiedOu<br>tOfFinancialAssetsAtFairVa<br>lueThroughProfitOrLossNo<br>tRecognisedInProfitOrLoss | X duration, credit          | label         | Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A e |
|           |  |                             | documentation | The fair value gains (losses) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss] |  |
| ifrs-full | FairValueGainsLossesOnFi<br>nancialAssetsReclassifiedOu<br>tOfFinancialAssetsAtFairVa<br>lueThroughProfitOrLossRe<br>cognisedInProfitOrLoss    | X duration, credit          | label         | Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A d |
|           |  |                             | documentation | The fair value gains (losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]                                   |  |
| ifrs-full | FairValueGainsOrLossThat<br>WouldHaveBeenRecognise<br>dInProfitOrLossIfFinancialAs<br>setsHadNotBeenReclassified                               | X duration, credit          | label         | Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified  | Disclosure: IFRS 7.12D b                           |
|           |  |                             | documentation | The fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified. [Refer: Financial assets]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | FairValueHedgesMember   | member                      | label         | Fair value hedges [member]   | Disclosure: IAS 39.86 a,<br>Disclosure: IFRS 7.24A, |
|           |   |                             | documentation | This member stands for hedges of the exposure to changes in fair value of a recognised asset or liability or an unrecognised firm commitment, or an identified portion of such an asset, liability or firm commitment, that is attributable to a particular risk and could affect profit or loss. [Refer: Hedges [member]] | Disclosure: IFRS 7.24B,<br>Disclosure: IFRS 7.24C   |
| ifrs-full | FairValueModelMember  | member                      | label         | Fair value model [member]  | Disclosure: IAS 40.32A                              |
|           |   |                             | documentation | This member stands for measurement using the fair value model. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.  |   |
| ifrs-full | FairValueOfAcquiredReceiva<br>bles  | X instant, debit            | label         | Fair value of acquired receivables   | Disclosure: IFRS 3.B64 h (i)                        |
|           |   |                             | documentation | The fair value of receivables acquired in a business combination. [Refer: Business combinations [member]]  |   |
| ifrs-full | FairValueOfAssetsRepresen<br>tingContinuingInvolvemen<br>tInDerecognisedFinancialAs | X instant, debit            | label         | Fair value of assets representing continuing involvement in derecognised financial assets  | Disclosure: IFRS 7.42E b                            |
|           | sets  |                             | documentation | The fair value of assets representing the entity's continuing involvement in derecognised financial assets. [Refer: Financial assets]  |   |
| ifrs-full | FairValueOfAssociatedFinan cialLiabilities  | (X) instant, credit         | label         | Fair value of associated financial liabilities   | Disclosure: IFRS 7.42D d                            |
|           |   |                             | documentation | The fair value of financial liabilities associated with transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets]  |   |
|           |   |                             | negatedLabel  | Fair value of associated financial liabilities   |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full | FairValueOfFinancialAssetsRe<br>classifiedAsMeasuredAtAmor<br>tisedCost  | X instant, debit            | label         | Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category   | Disclosure: IFRS 7.12D a |
|           |  |                             | documentation | The fair value of financial assets reclassified out of the fair value through profit or loss category into amortised cost or fair value through other comprehensive income category. [Refer: Financial assets]                            |                          |
| ifrs-full | FairValueOfFinancialAssetsRe classifiedAsMeasuredAtAmor tisedCostFirstApplicationO fIFRS9  | X instant, debit            | label         | Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9  | Disclosure: IFRS 7.42M a |
|           |  |                             | documentation | The fair value of financial assets that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial assets]   |                          |
| ifrs-full | FairValueOfFinancialAssetsRe<br>classifiedOutOfFairValue<br>ThroughOtherComprehensi<br>veIncomeCategoryIntoAmor<br>tisedCostCategory | X instant, debit            | label         | Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category  | Disclosure: IFRS 7.12D a |
|           |  |                             | documentation | The fair value of financial assets reclassified out of the fair value other comprehensive income category so that they are measured at amortised cost. [Refer: Financial assets]  |                          |
| ifrs-full | FairValueOfFinancialAssetsRe classifiedOutOfFairValue ThroughProfitOrLossAndIn toFairValueThroughOther ComprehensiveIncomeInitia     | X instant, debit            | label         | Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9  | Disclosure: IFRS 7.42M a |
|           | lApplicationOfIFRS9  |                             | documentation | The fair value of financial assets that have been reclassified out of the fair value through profit or loss and into the fair value through other comprehensive income as a result of the transition to IFRS 9. [Refer: Financial assets] |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                     |
|-----------|---|-----------------------------|---------------|---|--------------------------------|
| ifrs-full | FairValueOfFinancialInstru<br>mentOnDiscontinuationOf<br>MeasurementAtFairValue<br>ThroughProfitOrLossBecause | X instant, debit            | label         | Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets   | Disclosure: IFRS 7.24G c       |
|           | CreditDerivativeIsUsedToMa<br>nageCreditRiskAssets  |                             | documentation | The fair value of a financial instrument, recognised as an asset, on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]    |                                |
| ifrs-full | FairValueOfFinancialInstru<br>mentOnDiscontinuationOf<br>MeasurementAtFairValue<br>ThroughProfitOrLossBecause | X instant, credit           | label         | Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities  | Disclosure: IFRS 7.24G c       |
|           | CreditDerivativeIsUsedToMa<br>nageCreditRiskLiabilities   |                             | documentation | The fair value of a financial instrument, recognised as a liability, on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]] |                                |
| ifrs-full | FairValueOfFinancialLiabili<br>tiesReclassifiedAsMeasuredA<br>tAmortisedCostFirstApplica<br>tionOfIFRS9       | X instant, credit           | label         | Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9   | Disclosure: IFRS 7.42M a       |
|           |   |                             | documentation | The fair value of financial liabilities that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial liabilities]   |                                |
| ifrs-full | FairValueOfInvestmentInJoint<br>VenturesWherePriceQuota<br>tionsPublished                                     | X instant, debit            | label         | Fair value of investments in joint ventures for which there are quoted market prices  | Disclosure: IFRS 12.21 b (iii) |
|           |   |                             | documentation | The fair value of investments in joint ventures if there are quoted market prices for the investment. [Refer: Joint ventures [member]; Investments in joint ventures reported in separate financial statements]   |                                |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | FairValueOfInvestmentsInAs sociatesWherePriceQuotation sPublished  | X instant, debit            | label         | Fair value of investments in associates for which there are quoted market prices  | Disclosure: IFRS 12.21 b (iii)                      |
|           |  |                             | documentation | The fair value of investments in associates if there are quoted market prices for the investment. [Refer: Associates [member]; Investments in associates reported in separate financial statements]   |   |
| ifrs-full | FairValueOfInvestmentsInE<br>quityInstrumentsDesignate<br>dAsMeasuredAtFairValue   | X instant, debit            | label         | Investments in equity instruments designated at fair value through other comprehensive income   | Disclosure: IFRS 7.11A c,<br>Disclosure: IFRS 7.8 h |
|           | ThroughOtherComprehensi veIncome   |                             | documentation | The amount of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]  |   |
| ifrs-full | FairValueOfInvestmentsInE<br>quityInstrumentsMeasuredAt<br>FairValueThroughOtherCom<br>prehensiveIncomeAtDateOf<br>Derecognition | X instant, debit            | label         | Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition  | Disclosure: IFRS 7.11B b                            |
|           |  |                             | documentation | The fair value at the date of the derecognition of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]] |   |
| ifrs-full | FairValueOfLiabilitiesRepre<br>sentingContinuingInvolve<br>mentInDerecognisedFinancia<br>lAssets                                 | X instant, credit           | label         | Fair value of liabilities representing continuing involvement in derecognised financial assets  | Disclosure: IFRS 7.42E b                            |
|           |  |                             | documentation | The fair value of liabilities representing the entity's continuing involvement in derecognised financial assets. [Refer: Financial assets]  |   |
| ifrs-full | FairValueOfPropertyPlantAn<br>dEquipmentMateriallyDiffer<br>entFromCarryingAmount  | X instant, debit            | label         | Fair value of property, plant and equipment materially different from carrying amount   | Example: IAS 16.79 d                                |
|           |  |                             | documentation | The fair value of property, plant and equipment when the fair value is materially different from the carrying amount. [Refer: Carrying amount [member]; Property, plant and equipment]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | FairValueOfSubsidiariesThat<br>CeaseToBeConsolidatedAsOf<br>DateOfChangeOfInvestmen  | X instant, debit            | label         | Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status   | Disclosure: IFRS 12.9B a                        |
|           | tEntityStatus  |                             | documentation | The fair value, as of the date of change of investment entity status, of subsidiaries that cease to be consolidated. [Refer: At fair value [member]; Disclosure of investment entities [text block]; Subsidiaries [member]] |   |
| ifrs-full | FairValueOfTransferredFinan<br>cialAssetsAssociatedFinancial<br>LiabilitiesThatAreNotDerecog                                 | X instant, debit            | label         | Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety   | Disclosure: IFRS 7.42D d                        |
|           | nisedInTheirEntirety   |                             | documentation | The difference between the fair value of transferred financial assets that have not been derecognised in their entirety and their associated liabilities. [Refer: Financial assets]   |   |
|           |  |                             | netLabel      | Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety   |   |
| ifrs-full | FairValueOfTransferredFinan<br>cialAssetsAssociatedFinancial<br>LiabilitiesThatAreNotDerecog<br>nisedInTheirEntiretyAbstract |                             | label         | Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]  |   |
| ifrs-full | FairValueOfTransferredFinan<br>cialAssetsThatAreNotDere<br>cognisedInTheirEntirety   | X instant, debit            | label         | Fair value of transferred financial assets that are not derecognised in their entirety  | Disclosure: IFRS 7.42D d                        |
|           |  |                             | documentation | The fair value of transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets]   |   |
| ifrs-full | FairValueOfUnderlyingItems<br>ForContractsWithDirectParti<br>cipationFeatures  | X instant, debit            | label         | Fair value of underlying items for contracts with direct participation features   | Disclosure: Effective<br>2023-01-01 IFRS 17.111 |
|           |  |                             | documentation | The fair value of the underlying items for contracts with direct participation features. [Refer: Description of composition of underlying items for contracts with direct participation features]                           |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type        | Label content   | References                  |
|-----------|--|-----------------------------|-------------------|---|-----------------------------|
| ifrs-full | FeeAndCommissionExpense  | (X) duration, debit         | label             | Fee and commission expense  | Common practice: IAS 1.85   |
|           |  |                             | documentation     | The amount of expense relating to fees and commissions.   |                             |
|           |  |                             | negatedTotalLabel | Total fee and commission expense  |                             |
| ifrs-full | FeeAndCommissionExpen<br>seAbstract  |                             | label             | Fee and commission expense [abstract]   |                             |
| ifrs-full | FeeAndCommissionIncome   | X duration, credit          | label             | Fee and commission income   | Common practice: IAS 1.85   |
|           |  |                             | documentation     | The amount of income relating to fees and commissions.  |                             |
|           |  |                             | totalLabel        | Total fee and commission income   |                             |
| ifrs-full | FeeAndCommissionInco<br>meAbstract   |                             | label             | Fee and commission income [abstract]  |                             |
| ifrs-full | FeeAndCommissionInco<br>meExpense  | X duration, credit          | label             | Fee and commission income (expense)   | Common practice: IAS 1.85   |
|           | Мешрение   |                             | documentation     | The amount of income or expense relating to fees and commissions.   |                             |
|           |  |                             | netLabel          | Net fee and commission income (expense)   |                             |
| ifrs-full | FeeAndCommissionInco<br>meExpenseAbstract  |                             | label             | Fee and commission income (expense) [abstract]  |                             |
| ifrs-full | FeeExpenseArisingFromFinan<br>cialLiabilitiesNotAtFairValue<br>ThroughProfitOrLoss | X duration, debit           | label             | Fee expense arising from financial liabilities not at fair value through profit or loss   | Disclosure: IFRS 7.20 c (i) |
|           |  |                             | documentation     | The amount of fee expense (other than the amounts included when determining the effective interest rate) arising from financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Financial liabilities] |                             |
| ifrs-full | FeeIncomeAndExpenseAb<br>stract  |                             | label             | Fee income and expense [abstract]   |                             |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | FinanceCostsPaidClassifiedA<br>sOperatingActivities   | X duration, credit          | label         | Finance costs paid, classified as operating activities  | Common practice: IAS 7.31  |
|           |   |                             | documentation | The cash outflow for finance costs paid, classified as operating activities. [Refer: Finance costs]   |  |
| frs-full  | FinanceIncome   | X duration, credit          | label         | Finance income  | Common practice: IAS 1.85  |
|           |   |                             | documentation | The amount of income associated with interest and other financing activities of the entity.   |  |
| frs-full  | FinanceIncomeCost   | X duration, credit          | label         | Finance income (cost)   | Common practice: IAS 1.85  |
|           |   |                             | documentation | The amount of income or cost associated with interest and other financing activities of the entity.   |  |
| frs-full  | FinanceIncomeExpensesFrom<br>ReinsuranceContractsHeldEx<br>cludedFromProfitOrLossAb<br>stract |                             | label         | Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]   |  |
| frs-full  | FinanceIncomeExpensesFrom<br>ReinsuranceContractsHeldEx<br>cludedFromProfitOrLossBe           | X duration, credit          | label         | Finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax  | Disclosure: Effective<br>2023-01-01 IAS 1.91 b,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.82,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.90 |
|           | foreTax   |                             | documentation | The amount of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recognised in other comprehensive income, before tax, before reclassification adjustments. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]] |  |
| ifrs-full | FinanceIncomeExpensesFrom<br>ReinsuranceContractsHeldEx<br>cludedFromProfitOrLossNe           | X duration, credit          | label         | Finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax  | 2023-01-01 IFRS 17 90  |
|           | tOfTax  |                             | documentation | The amount of finance income (expenses) from reinsurance contracts held that is excluded from profit or loss and recognised in other comprehensive income, net of tax, before reclassification adjustments. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]] |  |

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| Prefix    | Element name/role URI                                   | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | FinanceIncomeExpensesFrom<br>ReinsuranceContractsHeldRe | X duration, credit          | label         | Finance income (expenses) from reinsurance contracts held recognised in profit or loss  | Disclosure: Effective<br>2023-01-01 IAS 1.82 bc, |
|           | cognisedInProfitOrLoss                                  |                             | documentation | The amount of finance income (expenses) from reinsurance contracts held that is recognised in profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]] | Disclosure: Effective<br>2023-01-01 IFRS 17.82   |
| ifrs-full | FinanceIncomeOnNetInvest mentInFinanceLease             | X duration, credit          | label         | Finance income on net investment in finance lease   | Disclosure: IFRS 16.90 a (ii)                    |
|           |   |                             | documentation | The amount of finance income on the net investment in the finance lease. [Refer: Finance income; Net investment in finance lease]   |  |
| ifrs-full | FinanceIncomeReceivedClassi                             | X duration, debit           | label         | Finance income received, classified as operating activities   | Common practice: IAS 7.31                        |
|           | fiedAsOperatingActivities                               |                             | documentation | The cash inflow from finance income received, classified as operating activities. [Refer: Finance income]   |  |
| ifrs-full | FinanceLeaseReceivables                                 | X instant, debit            | label         | Finance lease receivables   | Common practice: IAS 1.55                        |
|           |   |                             | documentation | The amount of receivables related to finance leases.  |  |

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

| Prefix    | Element name/role URI   | Element type and attributes   | Label type    | Label content   | References                  |
|-----------|---|---|---------------|---|-----------------------------|
| ifrs-full | FinancialAssetsAffectedByA<br>mendmentsToIFRS9ForPre<br>paymentFeaturesWithNegati<br>veCompensationCarryingA<br>mountAfterApplyingAmend                           | X instant, debit  | label         | Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments                                   | Disclosure: IFRS 9.7.2.34 b |
|           | ments   |   | documentation | The carrying amount of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.                   |                             |
| ifrs-full | FinancialAssetsAffectedByA<br>mendmentsToIFRS9ForPre<br>paymentFeaturesWithNegati<br>veCompensationCarryingA  | ndmentsToIFRS9ForPre<br>mentFeaturesWithNegati<br>CompensationCarryingA<br>untImmediatelyBeforeAp | label         | Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments                      | Disclosure: IFRS 9.7.2.34 a |
|           | plyingAmendments  |   | documentation | The carrying amount of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.      |                             |
| ifrs-full | FinancialAssetsAffectedByA<br>mendmentsToIFRS9ForPre<br>paymentFeaturesWithNegati<br>veCompensationMeasure<br>mentCategoryAfterApplyin<br>gAmendments             | nendmentsToIFRS9ForPre nymentFeaturesWithNegati eCompensationMeasure nentCategoryAfterApplyin     | label         | Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments                              | Disclosure: IFRS 9.7.2.34 b |
|           |   |   | documentation | The measurement category of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.              | -                           |
| ifrs-full | FinancialAssetsAffectedByA<br>mendmentsToIFRS9ForPre<br>paymentFeaturesWithNegati<br>veCompensationMeasure<br>mentCategoryImmediatelyBe<br>foreApplyingAmendments | text  | label         | Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments                 | Disclosure: IFRS 9.7.2.34 a |
|           | ioterppiyingAmenuments  |   | documentation | The measurement category of financial assets affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments. |                             |

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| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References  |
|-----------|---|--|---------------|--|---|
| ifrs-full | FinancialAssetsAffectedByA<br>mendmentsToIFRS9Made<br>ByIFRS17CarryingAmountAf  | X instant, debit   | label         | Financial assets affected by amendments to IFRS 9 made by IFRS 17, carrying amount after applying amendments                                   | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 b |
|           | terApplyingAmendments   |  | documentation | The carrying amount of financial assets affected by the amendments to IFRS 9 made by IFRS 17, after applying the amendments.                   |   |
| ifrs-full | FinancialAssetsAffectedByA<br>mendmentsToIFRS9Made<br>ByIFRS17CarryingAmoun<br>tImmediatelyBeforeApplyin                | X instant, debit   | label         | Financial assets affected by amendments to IFRS 9 made by IFRS 17, carrying amount immediately before applying amendments                      | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 a |
|           | gAmendments   |  | documentation | The carrying amount of financial assets affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.      |   |
| ifrs-full | FinancialAssetsAffectedByA<br>mendmentsToIFRS9Made<br>ByIFRS17ClassificationImme<br>diatelyBeforeApplyingAmend<br>ments | lmentsToIFRS9Made<br>RS17ClassificationImme<br>lyBeforeApplyingAmend | label         | Financial assets affected by amendments to IFRS 9 made by IFRS 17, classification immediately before applying amendments                       | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 a |
|           |   |  | documentation | The classification of financial assets affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.       |   |
| ifrs-full | FinancialAssetsAffectedByA<br>mendmentsToIFRS9Made<br>ByIFRS17MeasurementCate   | lmentsToIFRS9Made<br>RS17MeasurementCate<br>AfterApplyingAmend       | label         | Financial assets affected by amendments to IFRS 9 made by IFRS 17, measurement category after applying amendments                              | 2023-01-01 IFRS 9.7.2.42 b                          |
|           | goryAfterApplyingAmend<br>ments   |  | documentation | The measurement category of financial assets affected by the amendments to IFRS 9 made by IFRS 17, after applying the amendments.              |   |
| ifrs-full | FinancialAssetsAffectedByA<br>mendmentsToIFRS9Made<br>ByIFRS17MeasurementCate<br>goryImmediatelyBeforeAp                | mentsToIFRS9Made<br>S17MeasurementCate                               | label         | Financial assets affected by amendments to IFRS 9 made by IFRS 17, measurement category immediately before applying amendments                 | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 a |
|           | plyingAmendments  |  | documentation | The measurement category of financial assets affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments. |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | FinancialAssetsAffectedByRe<br>designationAtDateOfInitia<br>lApplicationOfIFRS17Car   | X instant, debit            | label         | Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after redesignation  | Disclosure: Effective<br>2023-01-01 IFRS 17.C32 b (ii) |
|           | ryingAmountAfterRedesigna<br>tion   |                             | documentation | The carrying amount, after redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.   |  |
| ifrs-full | FinancialAssetsAffectedByRe designationAtDateOfInitia lApplicationOfIFRS17Car ryingAmountImmediatelyBe                        | X instant, debit            | label         | Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount immediately before redesignation   | Disclosure: Effective<br>2023-01-01 IFRS 17.C32 b (i)  |
|           | foreRedesignation   |                             | documentation | The carrying amount, immediately before redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.  |  |
| ifrs-full | FinancialAssetsAffectedByRe<br>designationAtDateOfInitia<br>lApplicationOfIFRS17Measur<br>ementCategoryAfterRede<br>signation |                             | label         | Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category after redesignation   | Disclosure: Effective<br>2023-01-01 IFRS 17.C32 b (ii) |
|           |   |                             | documentation | The measurement category, after redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.  |  |
| ifrs-full | FinancialAssetsAffectedByRe<br>designationAtDateOfInitia<br>lApplicationOfIFRS17Measur<br>ementCategoryImmediately            | ur                          | label         | Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation  | Disclosure: Effective<br>2023-01-01 IFRS 17.C32 b (i)  |
|           | BeforeRedesignation   |                             | documentation | The measurement category, immediately before redesignation, of financial assets affected by the redesignation at the date of initial application of IFRS 17.   |  |
| ifrs-full | FinancialAssetsAtAmortised<br>Cost  | X instant, debit            | label         | Financial assets at amortised cost   | Disclosure: IFRS 7.8 f                                 |
|           |   |                             | documentation | The amount of financial assets at amortised cost. The amortised cost is the amount at which financial assets are measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and adjusted for any impairment. [Refer: Financial assets] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References              |
|-----------|---|-----------------------------|---------------|---|-------------------------|
| frs-full  | FinancialAssetsAtAmortised<br>CostCategoryMember                                | member                      | label         | Financial assets at amortised cost, category [member]   | Disclosure: IFRS 7.8 f  |
|           | CostcategoryMember  |                             | documentation | This member stands for the financial assets at amortised cost category. [Refer: Financial assets at amortised cost]   |                         |
| frs-full  | FinancialAssetsAtAmortised<br>CostMember  | member                      | label         | Financial assets at amortised cost, class [member]  | Disclosure: IFRS 7.B2 a |
|           | Costwichiber  |                             | documentation | This member stands for the financial assets measured at amortised cost class. [Refer: Financial assets at amortised cost]   |                         |
| ifrs-full | FinancialAssetsAtFairValue  | X instant, debit            | label         | Financial assets, at fair value   | Disclosure: IFRS 7.25   |
|           |   |                             | documentation | The fair value of financial assets. [Refer: At fair value [member]; Financial assets]   |                         |
| ifrs-full | FinancialAssetsAtFairValue<br>Member  | assetsAtFairValue member    | label         | Financial assets at fair value, class [member]  | Disclosure: IFRS 7.B2 a |
|           |   |                             | documentation | This member stands for the financial assets measured at fair value class. [Refer: Financial assets; At fair value [member]]   |                         |
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughOtherComprehensi<br>veIncome               | roughOtherComprehensi       | label         | Financial assets at fair value through other comprehensive income   | Disclosure: IFRS 7.8 h  |
|           |   |                             | documentation | The amount of financial assets at fair value through other comprehensive income. [Refer: At fair value [member]; Financial assets; Other comprehensive income]                    |                         |
|           |   |                             | totalLabel    | Total financial assets at fair value through other comprehensive income   |                         |
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughOtherComprehensi<br>veIncomeAbstract       |                             | label         | Financial assets at fair value through other comprehensive income [abstract]  |                         |
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughOtherComprehensi<br>veIncomeCategoryMember | member                      | label         | Financial assets at fair value through other comprehensive income, category [member]  | Disclosure: IFRS 7.8 h  |
|           | veniconiccategoryweinoer  |                             | documentation | This member stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets at fair value through other comprehensive income] |                         |

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

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

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughProfitOrLossDesigna<br>tedUponInitialRecognitionCa<br>tegoryMember                                    | member                      | label         | Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]  | Disclosure: IFRS 7.8 a                         |
|           |  |                             | documentation | This member stands for the financial assets at fair value through profit or loss designated as such upon initial recognition or subsequently category. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently] |  |
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughProfitOrLossManda<br>torilyMeasuredAtFairValue  | X instant, debit            | label         | Financial assets at fair value through profit or loss, mandatorily measured at fair value  | Disclosure: IFRS 7.8 a                         |
|           |  |                             | documentation | The amount of financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss]   |  |
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughProfitOrLossManda<br>torilyMeasuredAtFairValueCa<br>tegoryMember                                      | member                      | label         | Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]   | Disclosure: IFRS 7.8 a                         |
|           |  |                             | documentation | This member stands for the financial assets mandatorily measured at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]   |  |
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughProfitOrLossMeasure<br>dAsSuchInAccordanceWi<br>thExemptionForReacquisitio<br>nOfOwnEquityInstruments | X instant, debit            | label         | Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments   | Disclosure: Effective<br>2023-01-01 IFRS 7.8 a |
|           | 222quity mod amonto  |                             | documentation | The amount of financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments, as described in paragraph 33A of IAS 32. [Refer: Financial assets at fair value through profit or loss] |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughProfitOrLossMeasure<br>dAsSuchInAccordanceWi<br>thExemptionForReacquisitio<br>nOfOwnEquityInstruments<br>CategoryMember | member                      | label         | Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]  | Disclosure: Effective<br>2023-01-01 IFRS 7.8 a |
|           |  |                             | documentation | This member stands for the financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments category. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments] |  |
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughProfitOrLossMeasure<br>dAsSuchInAccordanceWi<br>thExemptionForRepurchaseO<br>fOwnFinancialLiabilities                   | X instant, debit            | label         | Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities   |  |
|           |  |                             | documentation | The amount of financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities, as described in paragraph 3.3.5 of IFRS 9. [Refer: Financial assets at fair value through profit or loss]   |  |
| ifrs-full | FinancialAssetsAtFairValue<br>ThroughProfitOrLossMeasure<br>dAsSuchInAccordanceWi<br>thExemptionForRepurchaseO<br>fOwnFinancialLiabilitiesCate<br>goryMember | member                      | label         | Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]  |  |
|           | gorymenioei  |                             | documentation | This member stands for the financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities category. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                    |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | FinancialAssetsAvailablefor sale  | X instant, debit            | label         | Financial assets available-for-sale   | Disclosure: Expiry date 2023-01-01 IFRS 7.8 d |
|           |   |                             | documentation | The amount of non-derivative financial assets that are designated as available for sale or are not classified as (a) loans and receivables; (b) held-to-maturity investments; or (c) financial assets at fair value through profit or loss. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss; Held-to-maturity investments] |   |
| ifrs-full | FinancialAssetsAvailableforsa<br>leCategoryMember                               | member                      | label         | Financial assets available-for-sale, category [member]  | Disclosure: Expiry date 2023-01-01 IFRS 7.8 d |
|           |   |                             | documentation | This member stands for the financial assets available-for-sale category. [Refer: Financial assets available-for-sale]   |   |
| ifrs-full | FinancialAssetsCarryingA<br>mountImmediatelyAfterInitia<br>lApplicationOfIFRS9  | X instant, debit            | label         | Financial assets, carrying amount immediately after initial application of IFRS 9   | Disclosure: IFRS 7.42I b                      |
|           |   |                             | documentation | The carrying amount of financial assets immediately after the initial application of IFRS 9. [Refer: Financial assets]  |   |
| ifrs-full | FinancialAssetsCarryingA<br>mountImmediatelyBeforeIni<br>tialApplicationOfIFRS9 | X instant, debit            | label         | Financial assets, carrying amount immediately before initial application of IFRS 9  | Disclosure: IFRS 7.42I a                      |
|           |   |                             | documentation | The carrying amount of financial assets at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial assets]                           |   |
| ifrs-full | FinancialAssetsCategoryMem<br>ber   | member [default]            | label         | Financial assets, category [member]   | Disclosure: IFRS 7.8                          |
|           |   |                             | documentation | This member stands for aggregated categories of financial assets. It also represents the standard value for the 'Categories of financial assets' axis if no other member is used. [Refer: Financial assets]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | FinancialAssetsCollectivelyAs<br>sessedForCreditLossesMem<br>ber                  | member                      | label         | Financial assets collectively assessed for credit losses [member]  | Common practice: Expiry date 2023-01-01 IFRS 7.37  |
|           |   |                             | documentation | This member stands for financial assets that have been collectively assessed for credit losses. [Refer: Financial assets]  |  |
| ifrs-full | FinancialAssetsDescribedIn<br>Paragraph39EaOfIFRS4Car<br>ryingAmountApplyingIAS39 | X instant, debit            | label         | Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39  | Disclosure: Expiry date 2023-01-01 IFRS 4.39G a    |
|           |   |                             | documentation | The carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4. In case of financial assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]  |  |
| ifrs-full | FinancialAssetsDescribedIn<br>Paragraph39EaOfIFRS4Fair<br>Value                   | X instant, debit            | label         | Financial assets described in paragraph 39E(a) of IFRS 4, fair value   | Disclosure: Expiry date 2023-01-01 IFRS 4.39E a    |
|           |   |                             | documentation | The fair value of financial assets described in paragraph 39E(a) of IFRS 4, ie financial assets with contractual terms that give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding (ie financial assets that meet the condition in paragraphs 4.1.2(b) and 4.1.2A(b) of IFRS 9), excluding any financial asset that meets the definition of held for trading in IFRS 9, or that is managed and whose performance is evaluated on a fair value basis (paragraph B4.1.6 of IFRS 9). [Refer: Financial assets] |  |
| ifrs-full | FinancialAssetsDescribedIn<br>Paragraph39EaOfIFRS4That<br>DoNotHaveLowCreditRisk  | X instant, debit            | label         | Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39G b |
|           | CarryingAmountApplyin<br>gIAS39   | gAmountApplyin              | documentation | The carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. In case of financial assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | FinancialAssetsDescribedIn<br>Paragraph39EaOfIFRS4That<br>DoNotHaveLowCreditRisk<br>FairValue | X instant, debit            | label         | Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39G b |
|           |   |                             | documentation | The fair value of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]   |  |
| ifrs-full | FinancialAssetsDesignatedAs<br>MeasuredAtFairValueAbstract                                    |                             | label         | Financial assets designated as measured at fair value through profit or loss [abstract]  |  |
| ifrs-full | FinancialAssetsHeldForMana<br>gingLiquidityRisk   | X instant, debit            | label         | Financial assets held for managing liquidity risk  | Disclosure: IFRS 7.B11E                            |
|           |   |                             | documentation | The amount of financial assets held for managing liquidity risk (for example, financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities). [Refer: Liquidity risk [member]; Financial assets; Financial liabilities] |  |
| ifrs-full | FinancialAssetsImpairedMem ber  | member                      | label         | Financial assets impaired [member]   | Common practice: Expiry date 2023-01-01 IFRS 7.37  |
|           |   |                             | documentation | This member stands for financial assets that have been impaired. [Refer: Financial assets]   |  |
| ifrs-full | FinancialAssetsIndividuallyAs<br>sessedForCreditLossesMem<br>ber                              | member                      | label         | Financial assets individually assessed for credit losses [member]  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.37 b  |
|           |   |                             | documentation | This member stands for financial assets that have been individually assessed for credit losses. [Refer: Financial assets]  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References               |
|-----------|---|-----------------------------|---------------|---|--------------------------|
| ifrs-full | FinancialAssetsMeasuredAt<br>FairValueThroughOtherCom<br>prehensiveIncome                   | X instant, debit            | label         | Financial assets measured at fair value through other comprehensive income  | Disclosure: IFRS 7.8 h   |
|           |   |                             | documentation | The amount of financial assets that are measured at fair value through other comprehensive income. A financial asset shall be measured at fair value through other comprehensive income if both of the following conditions are met: (a) the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. [Refer: At fair value [member]; Financial assets] |                          |
| ifrs-full | FinancialAssetsMeasuredAt<br>FairValueThroughOtherCom<br>prehensiveIncomeAbstract           |                             | label         | Financial assets measured at fair value through other comprehensive income [abstract]   |                          |
| ifrs-full | FinancialAssetsMeasuredAt<br>FairValueThroughOtherCom<br>prehensiveIncomeCategory<br>Member | member                      | label         | Financial assets measured at fair value through other comprehensive income, category [member]   | Disclosure: IFRS 7.8 h   |
|           |   |                             | documentation | This member stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets measured at fair value through other comprehensive income]  |                          |
| ifrs-full | FinancialAssetsMeasurement<br>CategoryImmediatelyAfterIni<br>tialApplicationOfIFRS9         | text                        | label         | Financial assets, measurement category immediately after initial application of IFRS 9  | Disclosure: IFRS 7.42I b |
|           |   |                             | documentation | The measurement category of financial assets immediately after the initial application of IFRS 9. [Refer: Financial assets]   |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | FinancialAssetsMeasurement<br>CategoryImmediatelyBeforeI<br>nitialApplicationOfIFRS9 | text                        | label         | Financial assets, measurement category immediately before initial application of IFRS 9  | Disclosure: IFRS 7.42I a  |
|           |  |                             | documentation | The measurement category of financial assets at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial assets] |   |
| ifrs-full | FinancialAssetsMember  | member [default]            | label         | Financial assets, class [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.C32,<br>Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L b, Disclosure:<br>IFRS 7.42I, Disclosure:<br>IFRS 7.6, Disclosure:<br>IFRS 9.7.2.34, Disclosure:<br>Effective<br>2023-01-01 IFRS 9.7.2.42 |
|           |  |                             | documentation | This member stands for aggregated classes of financial assets. It also represents the standard value for the 'Classes of financial assets' axis if no other member is used. [Refer: Financial assets]  |   |
| ifrs-full | FinancialAssetsNeitherPast<br>DueNorImpairedMember                                   | member                      | label         | Financial assets neither past due nor impaired [member]  | Common practice: Expiry date 2023-01-01 IFRS 7.37   |
|           |  |                             | documentation | This member stands for financial assets that are neither past due nor impaired. A financial asset is past due when a counterparty has failed to make a payment when contractually due. [Refer: Financial assets]   |   |
| ifrs-full | FinancialAssetsOtherThan<br>ThoseSpecifiedInParagra<br>ph39EaOfIFRS4FairValue        | X instant, debit            | label         | Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39E b  |
|           |  |                             | documentation | The fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                     |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | FinancialAssetsOutsideSco<br>peOffFRS7Member   | member                      | label         | Financial assets outside scope of IFRS 7, class [member]  | Disclosure: IFRS 7.B2 b                        |
|           |  |                             | documentation | This member stands for the financial assets outside the scope of IFRS 7 class. [Refer: Financial assets]  |  |
| ifrs-full | FinancialAssetsPastDueButNo<br>tImpairedMember   | member                      | label         | Financial assets past due but not impaired [member]   | Disclosure: Expiry date 2023-01-01 IFRS 7.37 a |
|           |  |                             | documentation | This member stands for financial assets that are past due but not impaired. A financial asset is past due when a counterparty has failed to make a payment when contractually due. [Refer: Financial assets]  |  |
| ifrs-full | FinancialAssetsPledgedAsCol<br>lateralForLiabilitiesOrContin<br>gentLiabilities  | X instant, debit            | label         | Financial assets pledged as collateral for liabilities or contingent liabilities  | Disclosure: IFRS 7.14 a                        |
|           |  |                             | documentation | The amount of financial assets that the entity has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with paragraph 3.2.23(a) of IFRS 9. [Refer: Contingent liabilities [member]; Financial assets]                  |  |
| ifrs-full | Financial Assets Previously De signated At Fair Value Through Profit Or Loss But No Longer So Designated First Application Of IFRS 9 | X instant, debit            | label         | Financial assets previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9  | Disclosure: IFRS 7.42I c                       |
|           |  |                             | documentation | The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | Financial Assets Previously De signated At Fair Value Through Profit Or Loss Reclassified Due To Requirements Of IFRS 9 First Application Of IFRS 9 | X instant, debit            | label         | Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9   | Disclosure: IFRS 7.42I c                           |
|           | ApplicationOfIFRS9  |                             | documentation | The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss] |  |
| ifrs-full | FinancialAssetsPreviouslyDe<br>signatedAtFairValueThrough<br>ProfitOrLossReclassifiedVo<br>luntarilyFirstApplicationO<br>fIFRS9                     | X instant, debit            | label         | Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9   | Disclosure: IFRS 7.421 c                           |
|           | III KS /  |                             | documentation | The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that the entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]    |  |
| ifrs-full | FinancialAssetsReclassifie<br>dOutOfAvailableforsaleFinan<br>cialAssetsAtFairValue  | X instant, debit            | label         | Financial assets reclassified out of available-for-sale financial assets, at fair value   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A b |
|           |   |                             | documentation | The fair value of financial assets that have been reclassified out of the available-for-sale category. [Refer: At fair value [member]; Financial assets, at fair value]   |  |
| ifrs-full | FinancialAssetsReclassifie<br>dOutOfAvailableforsaleFinan<br>cialAssetsCarryingAmount   | X instant, debit            | label         | Financial assets reclassified out of available-for-sale financial assets, carrying amount   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A b |
|           |   |                             | documentation | The carrying amount of financial assets that have been reclassified out of the available-for-sale category. [Refer: Financial assets]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | FinancialAssetsReclassifie<br>dOutOfFinancialAssetsAtFair<br>ValueThroughProfitOrLossAt<br>FairValue                        | X instant, debit            | label         | Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value  | Disclosure: Expiry date 2023-01-01 IFRS 7.12A b   |
|           |   |                             | documentation | The fair value of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]           |   |
| ifrs-full | FinancialAssetsReclassifie<br>dOutOfFinancialAssetsAtFair<br>ValueThroughProfitOrLoss<br>CarryingAmount                     | X instant, debit            | label         | Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A b  |
|           |   |                             | documentation | The carrying amount of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]      |   |
| ifrs-full | FinancialAssetsRecognisedA<br>sOfAcquisitionDate  | X instant, debit            | label         | Financial assets recognised as of acquisition date   | Example: IFRS 3.B64 i,<br>Example: IFRS 3.IE72  |
|           |   |                             | documentation | The amount recognised as of the acquisition date for financial assets acquired in a business combination. [Refer: Financial assets; Business combinations [member]]                            |   |
| ifrs-full | FinancialAssetsThatAreIndivi<br>duallyDeterminedToBeImpair<br>edFairValueOfCollateralHel<br>dAndOtherCreditEnhance<br>ments | X instant, debit            | label         | Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements  | Example: Expiry date<br>2023-01-01 IFRS 7.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG29 c |
|           |   |                             | documentation | The fair value of collateral available and other credit enhancements obtained for financial assets that are individually determined to be impaired. [Refer: Financial assets; Impairment loss] |   |

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| Prefix                    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|---------------------------|---|-----------------------------|---------------|--|---|
| ifrs-full                 | FinancialAssetsThatWereDe signatedAsMeasuredAtFairVa lueThroughProfitOrLossBefor eApplicationOfAmendment sToIFRS9ForPrepaymentFea turesWithNegativeCompensa | X instant, debit            | label         | Financial assets that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated  | Disclosure: IFRS 9.7.2.34 c   |
|                           | tionThatAreNoLongerSoDe   |                             | documentation | The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial assets at fair value through profit or loss] |   |
| signatedAsMeasuredAtFairV |   | X instant, debit            | label         | Financial assets that were designated as measured at fair value through profit or loss before application of IFRS 17 that are no longer so designated  | Disclosure: Effective<br>2023-01-01 IFRS 17.C32 c                       |
|                           |   |                             | documentation | The carrying amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss applying paragraph 4.1.5 of IFRS 9 that are no longer so designated after application of IFRS 17.  |   |
| ifrs-full                 | FinancialAssetsToWhichOver<br>layApproachIsApplied  | X instant, debit            | label         | Financial assets to which overlay approach is applied  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L b |
|                           |   |                             | documentation | The amount of financial assets to which the overlay approach is applied. [Refer: Financial assets]   |   |
| ifrs-full                 | FinancialAssetsTypeMember   | member [default]            | label         | Financial assets, type [member]  | Disclosure: IFRS 7.B51,<br>Disclosure: IFRS 7.B52                       |
|                           |   |                             | documentation | This member stands for aggregated types of financial assets. It also represents the standard value for the 'Types of financial assets' axis if no other member is used. [Refer: Financial assets]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References             |
|-----------|--|-----------------------------|---------------|---|------------------------|
| ifrs-full | FinancialAssetsWhichDoNot<br>QualifyForDerecognitionAxis   | axis                        | label         | Transferred financial assets that are not derecognised in their entirety [axis]   | Disclosure: IFRS 7.42D |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                        |
| ifrs-full | FinancialAssetsWhichDoNot<br>QualifyForDerecognition<br>Member   | member [default]            | label         | Transferred financial assets that are not derecognised in their entirety [member]   | Disclosure: IFRS 7.42D |
|           |  |                             | documentation | This member stands for transferred financial assets that are not derecognised in their entirety. It also represents the standard value for the 'Transferred financial assets that are not derecognised in their entirety' axis if no other member is used. [Refer: Financial assets]                              |                        |
| ifrs-full | FinancialAssetsWhoseCon tractualCashFlowCharacteris ticsHaveBeenAssessedBase dOnFactsAndCircumstance sAtInitialRecognitionWithout TakingIntoAccountException ForPrepaymentFeatures | X instant, debit            | label         | Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for prepayment features   | Disclosure: IFRS 7.42S |
|           |  |                             | documentation | The amount of financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition without taking into account the exception for prepayment features. [Refer: Financial assets]   |                        |
| ifrs-full | FinancialAssetsWhoseCon<br>tractualCashFlowCharacteris<br>ticsHaveBeenAssessedBase<br>dOnFactsAndCircumstance<br>sAtInitialRecognitionWithout                                      | t                           | label         | Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account requirements related to modification of time value of money element   | Disclosure: IFRS 7.42R |
|           | TakingIntoAccountRequire<br>mentsRelatedToModificatio<br>nOfTimeValueOfMoneyEle<br>ment  |                             | documentation | The amount of financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition without taking into account the requirements related to the modification of the time value of money element. [Refer: Financial assets] |                        |

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| Prefix              | Element name/role URI  | Element type and attributes  | Label type    | Label content  | References               |
|---------------------|--|--|---------------|--|--------------------------|
| ifrs-full           | FinancialAssetsWithContrac tualCashFlowsModifiedDurin gReportingPeriodWhileLos sAllowanceMeasuredAtLifeti meExpectedCreditLossesA mortisedCostBeforeModifica tion  | X duration, debit label docume   | label         | Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification   | Disclosure: IFRS 7.35J a |
|                     |  |  | documentation | The amortised cost before the modification of financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses. [Refer: Financial assets]   |                          |
| tual<br>gRe<br>sAll | FinancialAssetsWithContrac<br>tualCashFlowsModifiedDurin<br>gReportingPeriodWhileLos<br>sAllowanceMeasuredAtLifeti<br>meExpectedCreditLossesModi<br>ficationGainLoss   | hFlowsModifiedDurin<br>tingPeriodWhileLos<br>anceMeasuredAtLifeti<br>ectedCreditLossesModi | label         | Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)   | Disclosure: IFRS 7.35J a |
|                     | ncationGainLoss  |  | documentation | The net modification gain (loss) on financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses. [Refer: Financial assets]   |                          |
| ifrs-full           | FinancialAssetsWithModified<br>ContractualCashFlowsWhile<br>LossAllowanceMeasuredAtLi<br>fetimeExpectedCreditLosses<br>ForWhichLossAllowance<br>ChangedDuringReportingPer<br>iodTo12monthExpectedCredi<br>tLossesGrossCarryingA<br>mount | le<br>iLi<br>s<br>Per<br>edi   | label         | Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount  | Disclosure: IFRS 7.35J b |
|                     |  |  | documentation | The gross carrying amount of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount equal to lifetime expected credit losses and for which the loss allowance has changed during the reporting period to an amount equal to 12-month expected credit losses. [Refer: Financial assets] |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | FinancialAssetsWrittenOff DuringReportingPeriodAnd StillSubjectToEnforcementAc tivityContractualAmountOut | X instant, debit            | label         | Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding  | Disclosure: IFRS 7.35L                                    |
|           | standing  |                             | documentation | The contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity. [Refer: Financial assets] |   |
| ifrs-full | FinancialEffectOfChangesI<br>nAccountingPolicyMember  | member                      | label         | Increase (decrease) due to changes in accounting policy [member]  | Disclosure: IAS 8.28 f (i),<br>Disclosure: IAS 8.29 c (i) |
|           |   |                             | documentation | This member stands for the financial effect of changes in accounting policy.  |   |
| ifrs-full | FinancialEffectOfCorrection<br>sOfAccountingErrorsMember  | member                      | label         | Increase (decrease) due to corrections of prior period errors [member]  | Disclosure: IAS 8.49 b (i),<br>Disclosure: IAS 8.49 c     |
|           |   |                             | documentation | This member stands for the financial effect of corrections of prior period errors.  |   |
| ifrs-full | FinancialEffectOfTransition<br>FromPreviousGAAPToIFRS<br>sAxis  | axis                        | label         | Financial effect of transition from previous GAAP to IFRSs [axis]   | Disclosure: IFRS 1.24                                     |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |   |
| ifrs-full | FinancialForecastOfCash<br>FlowsForCashgeneratingUnit<br>MeasurementInputMember                           | member                      | label         | Financial forecast of cash inflows (outflows) for cash-<br>generating unit, measurement input [member]  | Example: IFRS 13.B36 e                                    |
|           |   |                             | documentation | This member stands for a financial forecast of cash flows for a cash-generating unit, used as a measurement input.  |   |
| ifrs-full | FinancialForecastOfProfitOr<br>LossForCashgeneratingUnit<br>MeasurementInputMember                        | member                      | label         | Financial forecast of profit (loss) for cash-generating unit, measurement input [member]  | Example: IFRS 13.B36 e                                    |
|           | •   |                             | documentation | This member stands for a financial forecast of profit or loss for a cash-generating unit, used as a measurement input.  |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | FinancialGuaranteeContracts<br>Member                                      | member                      | label         | Financial guarantee contracts [member]   | Disclosure: IFRS 7.35M,<br>Disclosure: IFRS 7.B8E               |
|           |  |                             | documentation | This member stands for contracts that require the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.   |   |
| ifrs-full | FinancialInstrumentsCreditim<br>pairedAfterPurchaseOrOrigi<br>nationMember | member                      | label         | Financial instruments credit-impaired after purchase or origination [member]   | Disclosure: IFRS 7.35H b (ii),<br>Disclosure: IFRS 7.35M b (ii) |
|           |  |                             | documentation | This member stands for financial instruments that were credit-impaired after purchase or origination. [Refer: Financial instruments credit-impaired [member]]  |   |
| ifrs-full | FinancialInstrumentsCreditim pairedMember                                  | member                      | label         | Financial instruments credit-impaired [member]   | Disclosure: IFRS 7.35H,<br>Disclosure: IFRS 7.35M               |
|           |  |                             | documentation | This member stands for financial instruments that are credit-impaired. [Refer: Credit impairment of financial instruments [member]]  |   |
| ifrs-full | FinancialInstrumentsDesigna<br>tedAsHedgingInstrumentsAt<br>FairValue      | X instant                   | label         | Financial instruments designated as hedging instruments, at fair value   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.22 b               |
|           |  |                             | documentation | The fair value of financial instruments designated as hedging instruments. Hedging instruments are designated derivatives or (for a hedge of the risk of changes in foreign currency exchange rates only) designated non-derivative financial assets or non-derivative financial liabilities whose fair value or cash flows are expected to offset changes in the fair value or cash flows of a designated hedged item. [Refer: At fair value [member]; Derivatives [member]; Derivative financial assets; Derivative financial liabilities; Financial instruments, class [member]; Financial assets; Financial liabilities] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | FinancialInstrumentsMeasure dAtFairValueThroughProfi tOrLossBecauseCreditDeriva tiveIsUsedToManageCreditRis kAxis   | axis                        | label         | Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]  | Disclosure: IFRS 7.24G                                |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |   |
| ifrs-full | FinancialInstrumentsMeasure dAtFairValueThroughProfi tOrLossBecauseCreditDeriva tiveIsUsedToManageCredi tRiskMember | member [default]            | label         | Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]  | Disclosure: IFRS 7.24G                                |
|           |   |                             | documentation | This member stands for financial instruments measured at fair value through profit or loss, because a credit derivative is used to manage the credit risk of these instruments. It also represents the standard value for the 'Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk' axis if no other member is used. [Refer: Financial instruments, class [member]; Credit risk [member]] |   |
| ifrs-full | FinancialInstrumentsNotCre ditimpairedMember  | member                      | label         | Financial instruments not credit-impaired [member]  | Disclosure: IFRS 7.35H,<br>Disclosure: IFRS 7.35M     |
|           |   |                             | documentation | This member stands for financial instruments that are not credit-impaired. [Refer: Credit impairment of financial instruments [member]]   |   |
| ifrs-full | FinancialInstrumentsPurcha<br>sedOrOriginatedCreditimpair<br>edMember   | member                      | label         | Financial instruments purchased or originated credit-<br>impaired [member]  | Disclosure: IFRS 7.35H c,<br>Disclosure: IFRS 7.35M c |
|           |   |                             | documentation | This member stands for financial instruments that were purchased or originated as credit-impaired. [Refer: Financial instruments credit-impaired [member]]  |   |

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

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| Prefix  | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                  |
|---|--|-----------------------------|---------------|--|-----------------------------|
| ifrs-full   | FinancialLiabilitiesAffected<br>ByAmendmentsToIFRS9For<br>PrepaymentFeaturesWithNe<br>gativeCompensationCarryin<br>gAmountAfterApplyingA                               | X instant, credit           | label         | Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments                                   | Disclosure: IFRS 9.7.2.34 b |
|   | mendments  |                             | documentation | The carrying amount of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.                   |                             |
| ifrs-full   | FinancialLiabilitiesAffected<br>ByAmendmentsToIFRS9For<br>PrepaymentFeaturesWithNe<br>gativeCompensationCarryin<br>gAmountImmediatelyBefor                             | X instant, credit           | label         | Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments                      | Disclosure: IFRS 9.7.2.34 a |
|   | eApplyingAmendments  |                             | documentation | The carrying amount of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments.      |                             |
| ifrs-full   | FinancialLiabilitiesAffected<br>ByAmendmentsToIFRS9For<br>PrepaymentFeaturesWithNe<br>gativeCompensationMeasure<br>mentCategoryAfterApplyin<br>gAmendments             | or<br>Ne<br>nre             | label         | Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments                              | Disclosure: IFRS 9.7.2.34 b |
|   |  |                             | documentation | The measurement category of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, after applying the amendments.              | -                           |
| ByAmendmentsT<br>PrepaymentFeatu<br>gativeCompensat<br>mentCategoryIm | FinancialLiabilitiesAffected<br>ByAmendmentsToIFRS9For<br>PrepaymentFeaturesWithNe<br>gativeCompensationMeasure<br>mentCategoryImmediatelyBe<br>foreApplyingAmendments | text                        | label         | Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments                 | Disclosure: IFRS 9.7.2.34 a |
|   | Total pplying/unchanients  | d                           | documentation | The measurement category of financial liabilities affected by the amendments to IFRS 9 for prepayment features with negative compensation, immediately before applying the amendments. | ,                           |

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| Prefix    | Element name/role URI  | Element type and attributes           | Label type    | Label content   | References  |
|-----------|--|---------------------------------------|---------------|---|---|
| ifrs-full | FinancialLiabilitiesAffected<br>ByAmendmentsToIFRS9Ma<br>deByIFRS17CarryingAmoun   | X instant, credit                     | label         | Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, carrying amount after applying amendments   | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 b |
|           | tAfterApplyingAmendments   |                                       | documentation | The carrying amount of financial liabilities affected by amendments to IFRS 9 made by IFRS 17, after applying the amendments.                             |   |
| ifrs-full | FinancialLiabilitiesAffected<br>ByAmendmentsToIFRS9Ma<br>deByIFRS17CarryingAmoun<br>tImmediatelyBeforeApplyin                | X instant, credit                     | label         | Financial liabilities affected by amendments to IFRS 9 made<br>by IFRS 17, carrying amount immediately before applying<br>amendments                      | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 a |
|           | gAmendments  |                                       | documentation | The carrying amount of financial liabilities affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.            |   |
| ifrs-full | FinancialLiabilitiesAffected<br>ByAmendmentsToIFRS9Ma<br>deByIFRS17ClassificationIm<br>mediatelyBeforeApplyingA<br>mendments | text                                  | label         | Financial liabilities affected by amendments to IFRS 9 made<br>by IFRS 17, classification immediately before applying<br>amendments                       | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 a |
|           |  |                                       | documentation | The classification of financial liabilities affected by the amendments to IFRS 9 made by IFRS 17, immediately before applying the amendments.             |   |
| ifrs-full | FinancialLiabilitiesAffected<br>ByAmendmentsToIFRS9Ma<br>deByIFRS17MeasurementCa<br>tegoryAfterApplyingAmend                 | tsToIFRS9Ma<br>easurementCa           | label         | Financial liabilities affected by amendments to IFRS 9 made by IFRS 17, measurement category after applying amendments                                    | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 b |
|           | ments  |                                       | documentation | The measurement category of financial liabilities affected by the amendments to IFRS 9 made by IFRS 17, after applying the amendments.                    | -   |
| ifrs-full | FinancialLiabilitiesAffected<br>ByAmendmentsToIFRS9Ma<br>deByIFRS17MeasurementCa<br>tegoryImmediatelyBeforeAp                | ToIFRS9Ma<br>surementCa<br>lyBeforeAp | label         | Financial liabilities affected by amendments to IFRS 9 made<br>by IFRS 17, measurement category immediately before<br>applying amendments                 | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 a |
|           | plyingAmendments   |                                       | documentation | The measurement category of financial liabilities affected by<br>the amendments to IFRS 9 made by IFRS 17, immediately<br>before applying the amendments. |   |

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

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

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| frs-full  | FinancialLiabilitiesAtFairVa<br>lueThroughProfitOrLossThat<br>MeetDefinitionOfHeldForTra | member                      | label         | Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]  | Disclosure: IFRS 7.8 e   |
|           | dingCategoryMember   |                             | documentation | This member stands for the financial liabilities at fair value through profit or loss that meet the definition of held for trading category. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]   |                          |
| frs-full  | FinancialLiabilitiesCarryingA<br>mountImmediatelyAfterInitia<br>lApplicationOfIFRS9      | X instant, credit           | label         | Financial liabilities, carrying amount immediately after initial application of IFRS 9  | Disclosure: IFRS 7.42I b |
|           |  |                             | documentation | The carrying amount of financial liabilities immediately after<br>the initial application of IFRS 9. [Refer: Financial liabilities]   |                          |
| ifrs-full | FinancialLiabilitiesCarryingA<br>mountImmediatelyBeforeIni<br>tialApplicationOfIFRS9     | X instant, credit           | label         | Financial liabilities, carrying amount immediately before initial application of IFRS 9   | Disclosure: IFRS 7.42I a |
|           |  |                             | documentation | The carrying amount of financial liabilities at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial liabilities] |                          |
| frs-full  | FinancialLiabilitiesCategory<br>Member   | member [default]            | label         | Financial liabilities, category [member]  | Disclosure: IFRS 7.8     |
|           |  |                             | documentation | This member stands for aggregated categories of financial liabilities. It also represents the standard value for the 'Categories of financial liabilities' axis if no other member is used. [Refer: Financial assets]   |                          |
| ifrs-full | FinancialLiabilitiesMeasure<br>mentCategoryImmediatelyAf<br>terInitialApplicationOfIFRS9 | text                        | label         | Financial liabilities, measurement category immediately after initial application of IFRS 9   | Disclosure: IFRS 7.42I b |
|           |  |                             | documentation | The measurement category of financial liabilities immediately after the initial application of IFRS 9. [Refer: Financial liabilities]   |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | FinancialLiabilitiesMeasure<br>mentCategoryImmediatelyBe<br>foreInitialApplicationO<br>fIFRS9                            | text                        | label         | Financial liabilities, measurement category immediately before initial application of IFRS 9   | Disclosure: IFRS 7.42I a   |
|           |  |                             | documentation | The measurement category of financial liabilities at the date of initial application of IFRS 9, determined in accordance with IAS 39 or in accordance with a previous version of IFRS 9 (if the entity's chosen approach to applying IFRS 9 involves more than one date of initial application for different requirements). [Refer: Financial liabilities] |  |
| ifrs-full | FinancialLiabilitiesMember   | member [default]            | label         | Financial liabilities, class [member]  | Disclosure: IFRS 7.42I,<br>Disclosure: IFRS 7.6,<br>Disclosure: IFRS 9.7.2.34, |
|           |  |                             | documentation | This member stands for aggregated classes financial liabilities. It also represents the standard value for the 'Classes of financial liabilities' axis if no other member is used. [Refer: Financial liabilities]  | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42                              |
| ifrs-full | FinancialLiabilitiesOutsideS<br>copeOfIFRS7Member  | member                      | label         | Financial liabilities outside scope of IFRS 7, class [member]  | Disclosure: IFRS 7.B2 b  |
|           |  |                             | documentation | This member stands for the financial liabilities outside the scope of IFRS 7 class. [Refer: Financial liabilities]   |  |
| ifrs-full | FinancialLiabilitiesPreviously DesignatedAtFairValue ThroughProfitOrLossButNo LongerSoDesignatedFirstAp plicationOfIFRS9 | X instant, credit           | label         | Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9  | Disclosure: IFRS 7.42I c   |
|           |  |                             | documentation | The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References               |
|-----------|---|-----------------------------|---------------|---|--------------------------|
| ifrs-full | FinancialLiabilitiesPreviously<br>DesignatedAtFairValue<br>ThroughProfitOrLossReclassi<br>fiedDueToRequirementsO<br>fIFRS9FirstApplicationO<br>fIFRS9 | X instant, credit           | label         | Financial liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9  | Disclosure: IFRS 7.42I c |
|           |   |                             | documentation | The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to the requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss] |                          |
| ifrs-full | FinancialLiabilitiesPreviously<br>DesignatedAtFairValue<br>ThroughProfitOrLossReclassi<br>fiedVoluntarilyFirstApplicatio<br>nOfIFRS9                  |                             | label         | Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9  | Disclosure: IFRS 7.42I c |
|           |   |                             | documentation | The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that the entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]        |                          |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | FinancialLiabilitiesRecognise<br>dAsOfAcquisitionDate   | (X) instant, credit         | label         | Financial liabilities recognised as of acquisition date  | Example: IFRS 3.B64 i,<br>Example: IFRS 3.IE72      |
|           |   |                             | documentation | The amount recognised as of the acquisition date for financial liabilities assumed in a business combination. [Refer: Financial liabilities; Business combinations [member]]   |   |
|           |   |                             | negatedLabel  | Financial liabilities recognised as of acquisition date  |   |
| ifrs-full | FinancialLiabilitiesThatWere DesignatedAsMeasuredAtFair ValueThroughProfitOrLossBe foreApplicationOfAmend mentsToIFRS9ForPrepayment FeaturesWithNegativeCom pensationThatAreNoLonger SoDesignated |                             | label         | Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated   | Disclosure: IFRS 9.7.2.34 c                         |
|           |   |                             | documentation | The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity applies the amendments to IFRS 9 for prepayment features with negative compensation. [Refer: Financial liabilities at fair value through profit or loss] |   |
| ifrs-full | FinancialLiabilitiesThatWere DesignatedAsMeasuredAtFair ValueThroughProfitOrLossBe foreApplicationOfAmend mentsToIFRS9Made ByIFRS17ButAreNoLongerSo Designated                                    |                             | label         | Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 made by IFRS 17 but are no longer so designated   | Disclosure: Effective<br>2023-01-01 IFRS 9.7.2.42 c |
|           |   |                             | documentation | The carrying amount of any financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity applies the amendments to IFRS 9 made by IFRS 17. [Refer: Financial liabilities at fair value through profit or loss]                       |   |

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| Prefix    | Element name/role URI                  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | FinancialLiabilitiesTypeMem ber        | member [default]            | label         | Financial liabilities, type [member]  | Disclosure: IFRS 7.B51,<br>Disclosure: IFRS 7.B52                         |
|           |  |                             | documentation | This member stands for aggregated types of financial liabilities. It also represents the standard value for the 'Types of financial liabilities' axis if no other member is used. [Refer: Financial assets]   |   |
| ifrs-full | FinancialRiskMember                    | member                      | label         | Financial risk [member]   | Disclosure: Effective 2023-01-01 IFRS 17.124,                             |
|           |  |                             | documentation | This member stands for the risk of a possible future change in one or more of a specified interest rate, financial instrument price, commodity price, currency exchange rate, index of prices or rates, credit rating or credit index or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract. | Disclosure: Effective<br>2023-01-01 IFRS 17.125,<br>Disclosure: Effective |
| ifrs-full | FinishedGoods                          | X instant, debit            | label         | Current finished goods  | Example: IAS 1.78 c, Commo  |
|           |  |                             | documentation | A classification of current inventory representing the amount of goods that have completed the production process and are held for sale in the ordinary course of business. [Refer: Inventories]  |   |
| ifrs-full | FiveYearsBeforeReportin<br>gYearMember | member                      | label         | Five years before reporting year [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.130                           |
|           |  |                             | documentation | This member stands for a year that ended five years before the end of the reporting year.   |   |
| ifrs-full | FixedInterestRateMember                | member                      | label         | Fixed interest rate [member]  | Common practice: IFRS 7.39  |
|           |  |                             | documentation | This member stands for a fixed interest rate. [Refer: Interest rate risk [member]]  |   |
| ifrs-full | FixedpriceContractsMember              | member                      | label         | Fixed-price contracts [member]  | Example: IFRS 15.B89 d  |
|           |  |                             | documentation | This member stands for fixed-price contracts with customers.  |   |
| ifrs-full | FixturesAndFittings                    | X instant, debit            | label         | Fixtures and fittings   | Example: IAS 16.37 g  |
|           |  |                             | documentation | The amount of fixtures and fittings, not permanently attached to real property, used in the entity's operations.  |   |

| Prefix    | Element name/role URI                          | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | FixturesAndFittingsMember                      | member                      | label         | Fixtures and fittings [member]   | Example: IAS 16.37 g                                |
|           |  |                             | documentation | This member stands for a class of property, plant and equipment representing fixtures and fittings that are not permanently attached to real property. [Refer: Property, plant and equipment]  |   |
| ifrs-full | FlatSalaryPensionDefinedBe<br>nefitPlansMember | member                      | label         | Flat salary pension defined benefit plans [member]   | Example: IAS 19.138 b                               |
|           |  |                             | documentation | This member stands for flat salary pension defined benefit plans. [Refer: Pension defined benefit plans [member]]  |   |
| ifrs-full | FloatingInterestRateMember                     | member                      | label         | Floating interest rate [member]  | Common practice: IFRS 7.39                          |
|           |  |                             | documentation | This member stands for a non-fixed interest rate. [Refer: Interest rate risk [member]]   |   |
| ifrs-full | ForeignCountriesMember                         | member                      | label         | Foreign countries [member]   | Disclosure: IFRS 8.33 a,<br>Disclosure: IFRS 8.33 b |
|           |  |                             | documentation | This member stands for countries outside the entity's country of domicile. [Refer: Country of domicile [member]]   |   |
| ifrs-full | ForeignExchangeGain                            | X duration, credit          | label         | Foreign exchange gain  | Disclosure: IAS 1.35,<br>Disclosure: IAS 21.52 a    |
|           |  |                             | documentation | The gross gain arising from exchange differences recognised in profit or loss, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Foreign exchange gain (loss)] |   |
| ifrs-full | ForeignExchangeGainLossAb<br>stract            |                             | label         | Foreign exchange gain (loss) [abstract]  |   |

| Prefix    | Element name/role URI                  | Element type and attributes  | Label type    | Label content  | References                                       |
|-----------|--|------------------------------|---------------|--|--|
| ifrs-full | ForeignExchangeLoss                    | (X) duration, debit          | label         | Foreign exchange loss  | Disclosure: IAS 1.35,<br>Disclosure: IAS 21.52 a |
|           |  |                              | documentation | The gross loss arising from exchange differences recognised in profit or loss, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Foreign exchange gain (loss)]                               |  |
|           |  |                              | negatedLabel  | Foreign exchange loss  |  |
| ifrs-full | ForeignExchangeRatesAb stract          |                              | label         | Foreign exchange rates [abstract]  |  |
| ifrs-full | ForwardContractMember                  | member                       | label         | Forward contract [member]  | Common practice: IAS 1.112 c                     |
|           |  |                              | documentation | This member stands for a contract between two parties for<br>the purchase or sale of an underlying asset at a specified<br>future date for a settlement price determined in advance.   |  |
| ifrs-full | FourYearsBeforeReportin<br>gYearMember | reReportin member            | label         | Four years before reporting year [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.130  |
|           |  |                              | documentation | This member stands for a year that ended four years before the end of the reporting year.  |  |
| ifrs-full | FranchiseFeeIncome                     | FeeIncome X duration, credit | label         | Franchise fee income   | Common practice: IAS 1.112 c                     |
|           |  |                              | documentation | The amount of income arising from franchise fees.  |  |
| ifrs-full | FranchisesMember                       | member                       | label         | Franchises [member]  | Common practice: IAS 38.119                      |
|           |  |                              | documentation | This member stands for a class of intangible assets representing the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill] |  |
| ifrs-full | FuelAndEnergyExpense                   | X duration, debit            | label         | Fuel and energy expense  | Common practice: IAS 1.112 c                     |
|           |  |                              | documentation | The amount of expense arising from the consumption of fuel and energy.   |  |
|           |  |                              | totalLabel    | Total fuel and energy expense  |  |

| Prefix    | Element name/role URI                              | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | FuelAndEnergyExpenseAb<br>stract                   |                             | label         | Fuel and energy expense [abstract]   |                              |
| ifrs-full | FuelExpense  | X duration, debit           | label         | Fuel expense   | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of expense arising from the consumption of fuel.  |                              |
| ifrs-full | FunctionalOrPresentationCur<br>rencyMember         | member [default]            | label         | Functional or presentation currency [member]   | Disclosure: IAS 21.57 a      |
|           |  |                             | documentation | This member indicates information displayed in the functional or presentation currency. It also represents the standard value for the 'Currency in which information is displayed' axis if no other member is used.                                    |                              |
| ifrs-full | FundingArrangementsOfDefi<br>nedBenefitPlansAxis   | axis                        | label         | Funding arrangements of defined benefit plans [axis]   | Example: IAS 19.138 e        |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                              |
| ifrs-full | FundingArrangementsOfDefi<br>nedBenefitPlansMember | member [default]            | label         | Funding arrangements of defined benefit plans [member]   | Example: IAS 19.138 e        |
|           |  |                             | documentation | This member stands for all defined benefit plans when disaggregated by funding arrangements of defined benefits plans. It also represents the standard value for the 'Funding arrangements of defined benefits plans' axis if no other member is used. |                              |
| ifrs-full | FuturesContractMember                              | member                      | label         | Futures contract [member]  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | This member stands for a standardised, exchange-traded contract for the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.   |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                    |
|-----------|--|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | GainLossArisingFromDere<br>cognitionOfFinancialAssets<br>MeasuredAtAmortisedCost                                       | X duration, credit          | label         | Gain (loss) arising from derecognition of financial assets measured at amortised cost  | Disclosure: IAS 1.82 aa       |
|           |  |                             | documentation | The gain (loss) arising from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]   |                               |
|           |  |                             | netLabel      | Net gain (loss) arising from derecognition of financial assets measured at amortised cost  |                               |
| ifrs-full | GainLossArisingFromDere<br>cognitionOfFinancialAssets<br>MeasuredAtAmortisedCos<br>tAbstract                           |                             | label         | Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]   |                               |
| ifrs-full | GainLossArisingFromDiffer<br>enceBetweenCarryingAmoun<br>tOfFinancialLiabilityExtin<br>guishedAndConsideration<br>Paid |                             | label         | Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid   | Disclosure: IFRIC 19.11       |
|           |  |                             | documentation | The gain (loss) arising from the difference between the carrying amount of the financial liability extinguished and the measurement of the consideration paid (equity instruments issued) to the creditor. [Refer: Carrying amount [member]]   |                               |
| ifrs-full | GainLossOfDerecognisedFi<br>nancialAssetsAtDateOfTrans   | X duration, credit          | label         | Gain (loss) of derecognised financial assets at date of transfer   | Disclosure: IFRS 7.42G a      |
|           | fer  |                             | documentation | The gain (loss) recognised on derecognised financial assets as of the date of the transfer of the assets. [Refer: Financial assets]  |                               |
| ifrs-full | GainLossOfDerecognisedFi<br>nancialAssetsRepresenting<br>GreatestTransferActivity                                      | X duration, credit          | label         | Gain (loss) from transfer activity during period representing greatest transfer activity   | Disclosure: IFRS 7.42G c (ii) |
|           |  |                             | documentation | The gain (loss) recognised from the transfer of financial assets during the part of the reporting period within which the greatest transfer activity took place when the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer: Financial assets] |                               |

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References

Disclosure: IFRS 7.24B a (iv),

Disclosure: IFRS 7.24B b (i)

Disclosure: IFRS 12.9B b

| or less than those on the hedged item.   |                          | Off                                    |
|--|--------------------------|--|
| Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness  | Disclosure: IFRS 7.24A c | icial Jou                              |
| The gain (loss) on the change in fair value of the hedging instrument used as a basis for recognising hedge ineffectiveness. Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item. |                          | Official Journal of the European Union |
|  |                          | pean Unic                              |
|  |                          | n                                      |
|  |                          |  |
|  |                          |  |
|  |                          |  |

Element type and

attributes

X duration, credit

X duration, credit

X duration, credit

Label type

documentation

documentation

documentation

label

label

label

Label content

Gain (loss) on cessation of consolidation of subsidiaries due

The gain (loss) arising on the cessation of the consolidation of

subsidiaries due to the change of investment entity status. [Refer: Disclosure of investment entities [text block];

Gain (loss) on change in fair value of hedged item used as

The gain (loss) on the change in fair value of the hedged item

used as a basis for recognising hedge ineffectiveness. Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater

to change of investment entity status

basis for recognising hedge ineffectiveness

Subsidiaries [member]]

Prefix

ifrs-full

ifrs-full

ifrs-full

Element name/role URI

GainLossOnCessationOfCon

solidationOfSubsidiariesDue

To Change Of Investment Enti

GainLossOnChangeInFairVa

lueOfHedgedItemUsedAsBa

sisForRecognisingHedgeInef

GainLossOnChangeInFairVa

lueOfHedgingInstrumentUse

dAsBasisForRecognisingH

edgeIneffectiveness

tyStatus

fectiveness

| Prefix     | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                    |
|------------|---|-----------------------------|---------------|---|-------------------------------|
| ifrs-full  | GainLossOnChangesInEffec<br>tOfLimitingNetDefinedBenefi<br>tAssetToAssetCeiling | ingNetDefinedBenefi         | label         | Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense  | Disclosure: IAS 19.141 c (iv) |
|            |   |                             | (<br>1<br>e   | The decrease (increase) in the net defined benefit liability (asset) resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Interest income (expense); Net defined benefit liability (asset); Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)] |                               |
|            |   |                             | negatedLabel  | Increase (decrease) in net defined benefit liability (asset) resulting from loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense  |                               |
| tOfLimitin | GainLossOnChangesInEffec<br>tOfLimitingReimbursemen<br>tRightsToAssetCeiling    |                             | label         | Increase (decrease) in reimbursement rights related to defined<br>benefit obligation, resulting from gain (loss) on changes in<br>effect of limiting reimbursement rights to asset ceiling<br>excluding interest income or expense  | Disclosure: IAS 19.141 c (iv) |
|            |   |                             | documentation | The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from the gain (loss) on changes in the effect of limiting a reimbursement right to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Increase in reimbursement rights related to defined benefit obligation, resulting from interest income]  |                               |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content  | References               |
|-----------|--|-----------------------------|-------------------------|--|--------------------------|
|           | GainLossOnRemeasuremen<br>tOfNetDefinedBenefitLiabili<br>tyAsset         | (X) duration, debit         | label                   | Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income   | Disclosure: IAS 19.141 c |
|           |  |                             | documentation           | The decrease (increase) in a net defined benefit liability (asset) resulting from the remeasurement of that net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]  |                          |
|           |  |                             | commentaryGui-<br>dance | Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from gain on remeasurement in other comprehensive income should be tagged with a positive value; increases resulting from loss on remeasurement should be tagged with a negative value. Increases in the fair value of plan assets resulting from gain on remeasurement in other comprehensive income represent a decrease in the net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a positive value; decreases in fair value of plan assets resulting from loss on remeasurement should be tagged with a negative value. |                          |
|           |  |                             | negatedTotalLabel       | Total increase (decrease) in net defined benefit liability (asset) resulting from loss (gain) on remeasurement in other comprehensive income   |                          |
| ifrs-full | GainLossOnRemeasuremen<br>tOfNetDefinedBenefitLiabili<br>tyAssetAbstract |                             | label                   | Changes in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income [abstract]  |                          |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | GainLossOnRemeasuremen<br>tOfReimbursementRights  | X duration, debit           | label         | Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on remeasurement  | Disclosure: IAS 19.141 c                          |
|           |   |                             | documentation | The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from the remeasurement of reimbursement rights. [Refer: Reimbursement rights related to defined benefit obligation, at fair value] |   |
|           |   |                             | totalLabel    | Total increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on remeasurement  |   |
| ifrs-full | GainLossOnRemeasuremen<br>tOfReimbursementRightsAb<br>stract  |                             | label         | Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from gain (loss) on remeasurement [abstract]   |   |
| ifrs-full | GainLossRecognisedAsResul<br>tOfRemeasuringToFairValueE<br>quityInterestInAcquireeHeld<br>ByAcquirerBeforeBusiness<br>Combination | X duration, credit          | label         | Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination  | Disclosure: IFRS 3.B64 p (ii)                     |
|           | Combination   |                             | documentation | The gain (loss) recognised as result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]]                                 |   |
| ifrs-full | GainLossRecognisedOnFinan<br>cialInstrumentsWhoseFairVa<br>luePreviouslyCouldNotBeRe<br>liablyMeasured                            | X duration, credit          | label         | Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.30 e |
|           |   |                             | documentation | The gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured. [Refer: Financial instruments, class [member]]   |   |

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| Prefix          | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                    |
|-----------------|--|-----------------------------|---------------|---|-------------------------------|
| ifrs-full       | GainLossRecognisedOnMea<br>surementToFairValueLessCost<br>sToSellOrOnDisposalOfAsset<br>sOrDisposalGroupsConstitu<br>tingDiscontinuedOperation | X duration, credit          | label         | Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation  | Disclosure: IFRS 5.33 b (iii) |
|                 | tingDiscontinuedOperation  |                             | documentation | The gain (loss) recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation. [Refer: Discontinued operations [member]]   |                               |
| fiable<br>tiesA | GainLossThatRelatesToIdenti<br>fiableAssetsAcquiredOrLiabili<br>tiesAssumedInBusinessCom<br>bination   | X duration, credit          | label         | Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements  | Disclosure: IFRS 3.B67 e      |
|                 |  |                             | documentation | The gain (loss) that both: (a) relates to identifiable assets acquired or liabilities assumed in a business combination; and (b) is of such size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements. [Refer: Business combinations [member]]  |                               |
| ifrs-full       | GainOnRecoveryOfLoansAn<br>dAdvancesPreviouslyWritten<br>Off   | X duration, credit          | label         | Gain on recovery of loans and advances previously written off   | Common practice: IAS 1.85     |
|                 |  |                             | documentation | The gain on the recovery of loans and advances previously written off.  |                               |
| ifrs-full       | GainRecognisedInBargain<br>PurchaseTransaction   | X duration, credit          | label         | Gain recognised in bargain purchase transaction   | Disclosure: IFRS 3.B64 n (i)  |
|                 |  |                             | documentation | The amount of any gain recognised in a business combination in which the net of the identifiable assets acquired and the liabilities assumed exceeds the aggregate of the consideration transferred, non-controlling interest in the acquiree and fair value of the acquirer's previously held equity interest in the acquiree. [Refer: Business combinations [member]] |                               |

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| Prefix    | Element name/role URI   | Element type and attributes     | Label type    | Label content   | References               |
|-----------|---|---------------------------------|---------------|---|--------------------------|
| ifrs-full | GainsArisingFromDerecogni<br>tionOfFinancialAssetsMeasur  | X duration, credit              | label         | Gains arising from derecognition of financial assets measured at amortised cost   | Disclosure: IFRS 7.20A   |
| edA       | edAtAmortisedCost   |                                 | documentation | The gain, recognised in the statement of comprehensive income, that arises from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]   |                          |
| ifrs-full | GainsLossesArisingFromDif<br>ferenceBetweenPreviousCar<br>ryingAmountAndFairVa<br>lueOfFinancialAssetsReclassi<br>fiedAsMeasuredAtFairValue | ısCar<br>Va<br>eclassi<br>Value | label         | Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category  | Disclosure: IAS 1.82 ca  |
|           |   |                                 | documentation | The gains (losses) arising from the difference between the previous amortised cost and the fair value of financial assets reclassified out of the amortised cost into the fair value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets at amortised cost] |                          |
| ifrs-full | GainsLossesArisingFromSa  | X duration, credit              | label         | Gains (losses) arising from sale and leaseback transactions   | Disclosure: IFRS 16.53 i |
|           | leAndLeasebackTransactions  |                                 | documentation | The gains (losses) arising from sale and leaseback transactions.  |                          |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                       |
|-----------|--|-----------------------------|---------------|--|----------------------------------|
| ifrs-full | GainsLossesArisingFromSet<br>tlementsDefinedBenefitPlans                 | (X) duration, credit        | label         | Gains (losses) arising from settlements, defined benefit plans   | Common practice:<br>IAS 19.135 b |
|           |  |                             | documentation | The amount of income (expense) resulting from settlements. Settlements are transactions that eliminate all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions. [Post-employment benefit expense in profit or loss, defined benefit plans; Defined benefit plans [member]; Actuarial assumptions [member]] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements] |                                  |
|           |  |                             | negatedLabel  | Losses (gains) arising from settlements, defined benefit plans   |                                  |
| ifrs-full | GainsLossesArisingFromSet<br>tlementsNetDefinedBenefi<br>tLiabilityAsset | (X) duration, debit         | label         | Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements  | Disclosure: IAS 19.141 d         |
|           |  |                             | documentation | The decrease (increase) in the net defined benefit liability (asset) resulting from settlements. Settlements are transactions that eliminate all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]; Actuarial assumptions [member]]   |                                  |
|           |  |                             | negatedLabel  | Increase (decrease) in net defined benefit liability (asset) resulting from losses (gains) arising from settlements  |                                  |

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| Prefix                   | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|--------------------------|---|-----------------------------|---------------|--|--|
| ifrs-full                | GainsLossesOnAvailableforsa<br>leFinancialAssets                                  | X duration, credit          | label         | Gains (losses) on available-for-sale financial assets  | Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (ii)                                  |
|                          |   |                             | documentation | The gains (losses) on available-for-sale financial assets. [Refer: Financial assets available-for-sale]  |  |
| ifrs-full                | GainsLossesOnCashFlowH<br>edgesBeforeTax  | X duration, credit          | label         | Gains (losses) on cash flow hedges, before tax   | Disclosure: IAS 1.91 b, Disclosure: Expiry date                                      |
|                          |   |                             | documentation | The gains (losses) recognised in other comprehensive income on cash flow hedges, before tax, before reclassification adjustments. [Refer: Cash flow hedges [member]] | 2023-01-01 IFRS 7.23 c   |
| ifrs-full                | GainsLossesOnCashFlowH<br>edgesNetOfTax   | X duration, credit          | label         | Gains (losses) on cash flow hedges, net of tax   | Disclosure: IAS 1.91 a,<br>Disclosure: Expiry date                                   |
|                          |   |                             | documentation | The gains (losses) recognised in other comprehensive income on cash flow hedges, net of tax, before reclassification adjustments. [Refer: Cash flow hedges [member]] | 2023-01-01 IFRS 7.23 c,<br>Disclosure: IFRS 7.24C b (i),<br>Disclosure: IFRS 7.24E a |
| ValueEstimatesOfBiologic | GainsLossesOnChangeInFair<br>ValueEstimatesOfBiologica<br>lAssetsForCurrentPeriod | X duration, credit          | label         | Gains (losses) on change in fair value less costs to sell of biological assets for current period  | Disclosure: IAS 41.40  |
|                          |   |                             | documentation | The gains (losses) arising during the current period on the change in fair value less costs to sell of biological assets. [Refer: Biological assets]                 |  |
| ifrs-full                | GainsLossesOnChangeInFair<br>ValueOfDerivatives                                   | X duration, credit          | label         | Gains (losses) on change in fair value of derivatives  | Common practice: IAS 1.85  |
|                          |   |                             | documentation | The gains (losses) resulting from change in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]                                |  |
|                          |   |                             | netLabel      | Net gains (losses) on change in fair value of derivatives  |  |
| ifrs-full                | GainsLossesOnChangeInFair<br>ValueOfDerivativesAbstract                           |                             | label         | Gains (losses) on change in fair value of derivatives [abstract]   |  |

| Prefix      | Element name/role URI  | Element type and attributes | Label type    | Label content   | References             |
|-------------|--|-----------------------------|---------------|---|------------------------|
| ifrs-full   | GainsLossesOnChangeInVa<br>lueOfForeignCurrencyBasis<br>SpreadsBeforeTax       | X duration, credit          | label         | Gains (losses) on change in value of foreign currency basis spreads, before tax   | Disclosure: IAS 1.91 b |
|             |  |                             | documentation | The gains (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, before tax, before reclassification adjustments. [Refer: Other comprehensive income]        |                        |
| ifrs-full   | GainsLossesOnChangeInVa<br>lueOfForeignCurrencyBasis<br>SpreadsNetOfTax        | X duration, credit          | label         | Gains (losses) on change in value of foreign currency basis spreads, net of tax   | Disclosure: IAS 1.91 a |
| Spreadshere |  |                             | documentation | The gains (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, net of tax, before reclassification adjustments. [Refer: Other comprehensive income]        |                        |
| ifrs-full   | GainsLossesOnChangeInVa<br>lueOfForwardElementsOfFor<br>wardContractsBeforeTax | X duration, credit          | label         | Gains (losses) on change in value of forward elements of forward contracts, before tax  | Disclosure: IAS 1.91 b |
|             |  |                             | documentation | The gains (losses) recognised in other comprehensive income on change in value of forward elements of forward contracts, before tax, before reclassification adjustments. [Refer: Other comprehensive income] |                        |
| ifrs-full   | GainsLossesOnChangeInVa<br>lueOfForwardElementsOfFor<br>wardContractsNetOfTax  | X duration, credit          | label         | Gains (losses) on change in value of forward elements of forward contracts, net of tax  | Disclosure: IAS 1.91 a |
|             |  |                             | documentation | The gains (losses) recognised in other comprehensive income on change in value of forward elements of forward contracts, net of tax, before reclassification adjustments. [Refer: Other comprehensive income] |                        |
| ifrs-full   | GainsLossesOnChangeInVa<br>lueOfTimeValueOfOptionsBe<br>foreTax                | X duration, credit          | label         | Gains (losses) on change in value of time value of options, before tax  | Disclosure: IAS 1.91 b |
|             |  |                             | documentation | The gains (losses) recognised in other comprehensive income on change in value of time value of options, before tax, before reclassification adjustments. [Refer: Other comprehensive income]                 |                        |

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| Prefix                   | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References                       |
|--------------------------|--|-------------------------------|---------------|---|----------------------------------|
| ifrs-full                | GainsLossesOnChangeInVa<br>lueOfTimeValueOfOptionsNe<br>tOfTax   | X duration, credit            | label         | Gains (losses) on change in value of time value of options, net of tax  | Disclosure: IAS 1.91 a           |
|                          |  |                               | documentation | The gains (losses) recognised in other comprehensive income on change in value of time value of options, net of tax, before reclassification adjustments. [Refer: Other comprehensive income]   |                                  |
| fec<br>nei<br>clu<br>per | GainsLossesOnChangesInEf<br>fectOfLimitingNetDefinedBe<br>nefitAssetToAssetCeilingEx<br>cludingInterestIncomeOrEx<br>penseBeforeTaxDefinedBene | X duration, credit            | label         | Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, before tax, defined benefit plans  | Common practice:<br>IAS 19.135 b |
|                          | penseBeforeTaxDefinedBene<br>fitPlans  |                               | documentation | The amount of other comprehensive income, before tax, resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense] |                                  |
| frs-full                 | GainsLossesOnChangesInEf fectOfLimitingNetDefinedBe nefitAssetToAssetCeilingEx cludingInterestIncomeOrEx penseNetOfTaxDefinedBene fitPlans     | efinedBe<br>ilingEx<br>neOrEx | label         | Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net of tax, defined benefit plans  | Common practice:<br>IAS 19.135 b |
|                          |  |                               | documentation | The amount of other comprehensive income, net of tax, resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer:Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense]  |                                  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References             |
|-----------|---|-----------------------------|---------------|--|------------------------|
| frs-full  | GainsLossesOnDisposalsOfO<br>therNoncurrentAssets                 | X duration, credit          | label         | Gains (losses) on disposals of other non-current assets  | Disclosure: IAS 1.98   |
|           |   |                             | documentation | The gains (losses) on disposals of other non-current assets. [Refer: Other non-current assets]   |                        |
| ifrs-full | GainsLossesOnDisposalsOf<br>PropertyPlantAndEquipment             | X duration, credit          | label         | Gains (losses) on disposals of property, plant and equipment   | Disclosure: IAS 1.98 c |
|           |   |                             | documentation | The gains (losses) on disposals of property, plant and equipment. [Refer: Property, plant and equipment]   |                        |
|           |   |                             | netLabel      | Net gains (losses) on disposals of property, plant and equipment   |                        |
| ifrs-full | GainsLossesOnDisposalsOf<br>PropertyPlantAndEquipmen<br>tAbstract |                             | label         | Gains (losses) on disposals of property, plant and equipment [abstract]  |                        |
| ifrs-full | GainsLossesOnExchangeDif<br>ferencesOnTranslationBefore<br>Tax    | X duration, credit          | label         | Gains (losses) on exchange differences on translation of foreign operations, before tax  | Disclosure: IAS 1.91 b |
|           |   |                             | documentation | The gains (losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, before tax, before reclassification adjustments. [Refer: Other comprehensive income] |                        |
| ifrs-full | GainsLossesOnExchangeDif<br>ferencesOnTranslationNetOf<br>Tax     | X duration, credit          | label         | Gains (losses) on exchange differences on translation of foreign operations, net of tax  | Disclosure: IAS 1.91 a |
|           |   |                             | documentation | The gains (losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, net of tax, before reclassification adjustments. [Refer: Other comprehensive income] |                        |

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| GainsLossesOnExchangeDif<br>ferencesOnTranslationRecog<br>nisedInProfitOrLoss         | X duration, credit   | label  | Foreign exchange gain (loss)  | Disclosure: IAS 1.35,   |
|---|--|--|---|---|
|   |  | 1  |   | Disclosure: IAS 21.52 a   |
|   |  | documentation  | The amount of exchange differences recognised in profit or loss that arise from foreign currency transactions, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: At fair value [member]; Financial instruments, class [member]] |   |
|   |  | netLabel   | Net foreign exchange gain (loss)  |   |
| GainsLossesOnFairValueAd<br>justmentAttributableToPhysi<br>calChangesBiologicalAssets | X duration   | label  | Gains (losses) on fair value adjustment attributable to physical changes, biological assets   | Example: IAS 41 -, Example: 1<br>XYZ Dairy Ltd, Example:<br>IAS 41.51 |
|   |  | documentation  | The gains (losses) arising from changes in fair value less costs to sell of biological assets due to physical changes. [Refer: Biological assets]   |   |
|   |  | commentaryGui-<br>dance  | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.   |   |
| GainsLossesOnFairValueAd<br>justmentAttributableToPrice<br>ChangesBiologicalAssets    | X duration   | label  | Gains (losses) on fair value adjustment attributable to price changes, biological assets  | Example: IAS 41 -, Example: 1<br>XYZ Dairy Ltd, Example:<br>IAS 41.51 |
|   |  | documentation  | The gains (losses) arising from changes in fair value less costs to sell of biological assets due to price changes in the market. [Refer: Biological assets]  |   |
|   |  | commentaryGui-<br>dance  | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.   |   |
|   | justmentAttributableToPhysi<br>calChangesBiologicalAssets<br>GainsLossesOnFairValueAd<br>justmentAttributableToPrice | JustmentAttributableToPhysi calChangesBiologicalAssets  GainsLossesOnFairValueAd justmentAttributableToPrice  X duration | GainsLossesOnFairValueAd justmentAttributableToPhysicalChangesBiologicalAssets  X duration  label  documentation  CommentaryGuidance  GainsLossesOnFairValueAd justmentAttributableToPrice ChangesBiologicalAssets  X duration  label  commentaryGuidance  documentation  | netLabel   Net foreign exchange gain (loss)                           |

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

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | GainsLossesOnFinancialAsset<br>sAtFairValueThroughProfitOr<br>Loss                                       | X duration, credit          | label         | Gains (losses) on financial assets at fair value through profit or loss   | Disclosure: IFRS 7.20 a (i)                        |
|           |  |                             | documentation | The gains (losses) on financial assets at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]   |  |
|           |  |                             | totalLabel    | Total gains (losses) on financial assets at fair value through profit or loss   |  |
| ifrs-full | GainsLossesOnFinancialAsset<br>sAtFairValueThroughProfitOr<br>LossClassifiedAsHeldForTrad                | X duration, credit          | label         | Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading   | Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (i) |
|           | ing  |                             | documentation | The gains (losses) on financial assets at fair value through profit or loss classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading; Gains (losses) on financial assets at fair value through profit or loss]   |  |
| ifrs-full | GainsLossesOnFinancialAsset<br>sAtFairValueThroughProfitOr<br>LossDesignatedAsUponInitial<br>Recognition | DesignatedAsŬponInitial     | label         | Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or subsequently  | Disclosure: IFRS 7.20 a (i)                        |
|           |  |                             | documentation | The gains (losses) on financial assets at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial assets at fair value through profit or loss] |  |
| ifrs-full | GainsLossesOnFinancialAsset<br>sAtFairValueThroughProfitOr<br>LossMandatorilyMeasuredAt                  | X duration, credit          | label         | Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value   | Disclosure: IFRS 7.20 a (i)                        |
|           | FairValue  |                             | documentation | The gains (losses) on financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value; Gains (losses) on financial assets at fair value through profit or loss; Financial liabilities]                  |  |

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

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| Prefix                                    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|---|--|-----------------------------|---------------|--|--|
| ifrs-full                                 | GainsLossesOnFinancialAs<br>setsReclassifiedOutOfAvaila<br>bleforsaleFinancialAssetsRe<br>cognisedInOtherComprehen | X duration, credit          | label         | Gains (losses) on financial assets reclassified out of available-<br>for-sale financial assets recognised in profit or loss  | Disclosure: Expiry date 2023-01-01 IFRS 7.12A e    |
|   | siveIncome   |                             | documentation | The gains (losses) recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]      |  |
| setsReclassi<br>cialAssetsA<br>ThroughPro | GainsLossesOnFinancialAs<br>setsReclassifiedOutOfFinan<br>cialAssetsAtFairValue<br>ThroughProfitOrLossRecogni      | X duration, credit          | label         | Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A e |
|   | sedInProfitOrLoss  |                             | documentation | The gains (losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss] |  |
| ifrs-full                                 | GainsLossesOnFinancialIn<br>strumentsAbstract  |                             | label         | Gains (losses) on financial instruments [abstract]   |  |
| ifrs-full                                 | GainsLossesOnFinancialLiabi<br>litiesAtAmortisedCost   | X duration, credit          | label         | Gains (losses) on financial liabilities at amortised cost  | Disclosure: IFRS 7.20 a (v)                        |
|   |  |                             | documentation | The gains (losses) on financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]   |  |
| ifrs-full                                 | GainsLossesOnFinancialLiabi<br>litiesAtFairValueThroughProfi<br>tOrLoss  | X duration, credit          | label         | Gains (losses) on financial liabilities at fair value through profit or loss   | Disclosure: IFRS 7.20 a (i)                        |
|   |  |                             | documentation | The gains (losses) on financial liabilities at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]  |  |
|   |  |                             | totalLabel    | Total gains (losses) on financial liabilities at fair value through profit or loss   |  |

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| Prefix           | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|------------------|---|-----------------------------|---------------|--|---|
| frs-full         | GainsLossesOnFinancialLiabi<br>litiesAtFairValueThroughProfi<br>tOrLossClassifiedAsHeldFor                    | X duration, credit          | label         | Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading   | Disclosure: IFRS 7.20 a (i)   |
|                  | Trading   |                             | documentation | The gains (losses) on financial liabilities at fair value through profit or loss classified as held for trading. [Refer: Financial liabilities at fair value through profit or loss; Gains (losses) on financial liabilities at fair value through profit or loss]   |   |
| ifrs-full        | GainsLossesOnFinancialLiabi<br>litiesAtFairValueThroughProfi<br>tOrLossDesignatedAsUponI<br>nitialRecognition | X duration, credit          | label         | Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently  | Disclosure: IFRS 7.20 a (i)   |
| intianceognition |   |                             | documentation | The gains (losses) on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial liabilities at fair value through profit or loss] |   |
| ifrs-full        | GainsLossesOnHedgedItemAt<br>tributableToHedgedRisk   | X duration, credit          | label         | Gains (losses) on hedged item attributable to hedged risk, fair value hedges   | Disclosure: Expiry date 2023-01-01 IFRS 7.24 a (ii)                                   |
|                  |   |                             | documentation | The gains (losses) on hedged items in fair value hedges, which are attributable to the hedged risk. [Refer: Fair value hedges [member]]  |   |
| ifrs-full        | GainsLossesOnHedgesOfNe<br>tInvestmentsInForeignOpera<br>tionsBeforeTax                                       | X duration, credit          | label         | Gains (losses) on hedges of net investments in foreign operations, before tax  | Disclosure: IAS 1.91 b,<br>Disclosure: IAS 39.102 a,<br>Disclosure: IFRS 9.6.5.13 a   |
|                  |   |                             | documentation | The gains (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, before tax, before reclassification adjustments. [Refer: Other comprehensive income]   |   |
| ifrs-full        | GainsLossesOnHedgesOfNe<br>tInvestmentsInForeignOpera<br>tionsNetOfTax  | X duration, credit          | label         | Gains (losses) on hedges of net investments in foreign operations, net of tax  | Disclosure: IAS 1.91 a,<br>Disclosure: IAS 39.102 a,<br>Disclosure: IFRS 7.24C b (i), |
| tionsivetoriax   |   |                             | documentation | The gains (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, net of tax, before reclassification adjustments. [Refer: Other comprehensive income]   | Disclosure: IFRS 7.24E a, Disclosure: IFRS 9.6.5.13 a                                 |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | GainsLossesOnHedgingInstru<br>ment  | X duration, credit          | label         | Gains (losses) on hedging instrument, fair value hedges   | Disclosure: Expiry date 2023-01-01 IFRS 7.24 a (i)   |
|           |   |                             | documentation | The gains (losses) on hedging instruments in fair value hedges. [Refer: Fair value hedges [member]]   |  |
| ifrs-full | GainsLossesOnHeldtomaturi<br>tyInvestments                                      | X duration, credit          | label         | Gains (losses) on held-to-maturity investments  | Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (iii) |
|           |   |                             | documentation | The gains (losses) on held-to-maturity investments. [Refer: Held-to-maturity investments]   |  |
| ifrs-full | GainsLossesOnIneffectivenes<br>sOfCashFlowHedgesRecogni<br>sedInProfitOrLoss    | X duration, credit          | label         | Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss  | Disclosure: Expiry date 2023-01-01 IFRS 7.24 b       |
|           |   |                             | documentation | The gains (losses) on the ineffective portion of cash flow hedges recognised in profit or loss. [Refer: Cash flow hedges [member]]  |  |
| ifrs-full | GainsLossesOnIneffectivenes<br>sOfHedgesOfNetInvestment<br>sInForeignOperations | X duration, credit          | label         | Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss   | Disclosure: Expiry date 2023-01-01 IFRS 7.24 c       |
|           |   |                             | documentation | The gains (losses) on the ineffective portion of hedges of net investments in foreign operations recognised in profit or loss. [Refer: Hedges of net investment in foreign operations [member]] |  |
| ifrs-full | GainsLossesOnInitialRecogni<br>tionOfBiologicalAssetsFor<br>CurrentPeriod       | X duration, credit          | label         | Gains (losses) on initial recognition of biological assets and agricultural produce for current period  | Disclosure: IAS 41.40                                |
|           |   |                             | documentation | The aggregate gains (losses) arising during the current period on the initial recognition of biological assets and agricultural produce. [Refer: Biological assets]                             |  |
| ifrs-full | GainsLossesOnLitigationSet tlements   | X duration, credit          | label         | Gains (losses) on litigation settlements  | Disclosure: IAS 1.98 f                               |
|           |   |                             | documentation | The gains (losses) on settlements of litigation.  |  |
|           |   |                             | netLabel      | Net gains (losses) on litigation settlements  |  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | GainsLossesOnLitigationSet<br>tlementsAbstract   |                             | label         | Gains (losses) on litigation settlements [abstract]  |   |
| ifrs-full | GainsLossesOnLoansAndRe ceivables  | X duration, credit          | label         | Gains (losses) on loans and receivables  | Disclosure: Expiry date 2023-01-01 IFRS 7.20 a (iv) |
|           |  |                             | documentation | The gains (losses) on loans and receivables. [Refer: Loans and receivables]  |   |
| ifrs-full | GainsLossesOnNetMonetary<br>Position   | X duration, credit          | label         | Gains (losses) on net monetary position  | Disclosure: IAS 29.9                                |
|           |  |                             | documentation | The gains (losses) representing the difference resulting from<br>the restatement of non-monetary assets, owners' equity and<br>items in the statement of comprehensive income and the<br>adjustment of index linked assets and liabilities in<br>hyperinflationary reporting.                |   |
| ifrs-full | GainsLossesOnNetMovemen<br>tInRegulatoryDeferralAc<br>countBalancesRelatedToItems<br>ThatWillBeReclassifiedToPro | X duration, credit          | label         | Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax  | Disclosure: IFRS 14.22 b                            |
|           | fitOrLossBeforeTax   |                             | documentation | The gains (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss, before tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] |   |
| ifrs-full | GainsLossesOnNetMovemen<br>tInRegulatoryDeferralAc<br>countBalancesRelatedToItems<br>ThatWillBeReclassifiedToPro | X duration, credit          | label         | Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax  | Disclosure: IFRS 14.22 b                            |
|           | fitOrLossNetOfTax  |                             | documentation | The gains (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss, net of tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content   | References   |
|-----------|--|-----------------------------|-------------------------|---|--|
| ifrs-full | GainsLossesOnRemeasurin<br>gAvailableforsaleFinancialAs<br>setsBeforeTax   | X duration, credit          | label                   | Gains (losses) on remeasuring available-for-sale financial assets, before tax   | Disclosure: Expiry date<br>2023-01-01 IAS 1.91 b,<br>Disclosure: Expiry date |
|           |  |                             | documentation           | The gains (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, before tax, before reclassification adjustments. [Refer: Financial assets available-for-sale]                                 | 2023-01-01 IFRS 7.20 a (ii)  |
| ifrs-full | frs-full GainsLossesOnRemeasurin<br>gAvailableforsaleFinancialAs<br>setsNetOfTax                                     | X duration, credit          | label                   | Gains (losses) on remeasuring available-for-sale financial assets, net of tax   | Disclosure: Expiry date<br>2023-01-01 IAS 1.91 a,<br>Disclosure: Expiry date |
|           |  |                             | documentation           | The gains (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, net of tax, before reclassification adjustments. [Refer: Financial assets available-for-sale]                                 | 2023-01-01 IFRS 7.20 a (ii)  |
| cro<br>Se | GainsLossesOnSubsequentIn<br>creaseInFairValueLessCostsTo<br>SellNotInExcessOfRecognised<br>CumulativeImpairmentLoss | X duration, credit          | label                   | Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell  | Disclosure: IFRS 5.41 c  |
|           |  |                             | documentation           | The gains on subsequent increase in fair value less costs to sell (not in excess of recognised cumulative impairment loss) and losses on write-down to fair value less costs to sell for non-current assets or disposal groups held for sale. |  |
| ifrs-full | GainsLossesRecognisedInO<br>therComprehensiveIncomeEx<br>cludingExchangeDifferences<br>FairValueMeasurementAssets    | X duration                  | label                   | Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, assets  | Common practice:<br>IFRS 13.93 e (ii)  |
|           |  |                             | documentation           | The gains (losses) excluding exchange differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]   |  |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.   |  |

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

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

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| Prefix    | Element name/role URI  | Element type and attributes            | Label type              | Label content  | References                            |
|-----------|--|--|-------------------------|--|---------------------------------------|
| ifrs-full | GainsLossesRecognisedInO<br>therComprehensiveIncome<br>FairValueMeasurementEntity<br>sOwnEquityInstrumentsAb<br>stract |  | label                   | Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]  |                                       |
| therComp  | GainsLossesRecognisedInO<br>therComprehensiveIncome<br>FairValueMeasurementLiabil<br>ities                             | (X) duration                           | label                   | Gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities  | Disclosure: IFRS 13.93 e (ii)         |
|           |  |  | documentation           | The gains (losses) including exchange differences recognised in other comprehensive income on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income] |                                       |
|           |  |  | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.                    |                                       |
|           |  |  | negatedTotalLabel       | Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, liabilities  |                                       |
| ifrs-full | GainsLossesRecognisedInO<br>therComprehensiveIncome<br>FairValueMeasurementLiabili<br>tiesAbstract                     |  | label                   | Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities [abstract]  |                                       |
| ifrs-full | GainsLossesRecognisedInO<br>therComprehensiveIncomeO<br>nExchangeDifferencesFairVa                                     | siveIncomeO<br>rencesFairVa<br>tAssets | label                   | Gains (losses) recognised in other comprehensive income on exchange differences, fair value measurement, assets  | Common practice:<br>IFRS 13.93 e (ii) |
|           | lueMeasurementAssets   |  | documentation           | The gains (losses) on exchange differences, recognised in other comprehensive income, on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]           |                                       |
|           |  |  | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.                    |                                       |

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

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| Prefix   | Element name/role URI  | Element type and attributes   | Label type  | Label content   | References                  |
|--|--|---|---|---|-----------------------------|
| ifrs-full  | GainsLossesRecognisedInO<br>therComprehensiveInco<br>meOnFinancialLiabilitiesAt    | X duration, credit  | label   | Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently  | Disclosure: IFRS 7.20 a (i) |
| FairValueThroughProfitOr LossDesignatedUponInitialRe cognitionOrSubsequently   |  | documentation   | The gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently] |   |                             |
| ifrs-full GainsLossesRecognisedInPro fitOrLossAttributableTo ChangeInUnrealisedGainsOr LossesForAssetsHeldAtEndOf PeriodFairValueMeasurement | fitOrLossAttributableTo<br>ChangeInUnrealisedGainsOr                               | ssAttributableTo change in unrealised gains or losses to period, fair value measurement   | Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement   | Disclosure: IFRS 13.93 f  |                             |
|  |  |   | documentation   | The gains (losses) recognised in profit or loss for assets measured at fair value that are attributable to the change in unrealised gains or losses relating to those assets held at the end of the reporting period. [Refer: At fair value [member]]   |                             |
| ifrs-full  | GainsLossesRecognisedInPro<br>fitOrLossAttributableTo<br>ChangeInUnrealisedGainsOr | OrLossAttributableTo nangeInUnrealisedGainsOr ssesForEntitysOwnEqui InstrumentsHeldAtEndOf riodFairValueMeasurement  attributable to to relating to those period. [Refer: 2 | Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement  | Disclosure: IFRS 13.93 f  |                             |
|  | LossesForEntitysOwnEqui<br>tyInstrumentsHeldAtEndOf<br>PeriodFairValueMeasurement  |   | documentation   | The gains (losses) recognised in profit or loss for the entity's own equity instruments measured at fair value that are attributable to the change in unrealised gains or losses relating to those instruments held at the end of the reporting period. [Refer: At fair value [member]; Entity's own equity instruments [member]] |                             |

| Prefix    | Element name/role URI   | Element type and attributes | Label type              | Label content   | References                           |
|-----------|---|-----------------------------|-------------------------|---|--------------------------------------|
| ifrs-full | GainsLossesRecognisedInPro<br>fitOrLossAttributableTo<br>ChangeInUnrealisedGainsOr<br>LossesForLiabilitiesHeldAtEn    | X duration, credit          | label                   | Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement  | Disclosure: IFRS 13.93 f             |
|           | dOfPeriodFairValueMeasure<br>ment   |                             | documentation           | The gains (losses) recognised in profit or loss for liabilities measured at fair value that are attributable to the change in unrealised gains or losses relating to those liabilities held at the end of the reporting period. [Refer: At fair value [member]] |                                      |
| ifrs-full | GainsLossesRecognisedInPro<br>fitOrLossExcludingExchange<br>DifferencesFairValueMeasure                               | X duration                  | label                   | Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, assets  | Common practice:<br>IFRS 13.93 e (i) |
|           | mentAssets  |                             | documentation           | The gains (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of assets. [Refer: At fair value [member]]   |                                      |
|           |   |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.   |                                      |
|           | GainsLossesRecognisedInPro<br>fitOrLossExcludingExchange<br>DifferencesFairValueMeasure<br>mentEntitysOwnEquityInstru | comi                        | label                   | Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments   | Common practice:<br>IFRS 13.93 e (i) |
|           | ments   |                             | documentation           | The gains (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]]  |                                      |
|           |   |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.   |                                      |
|           |   |                             | negatedLabel            | Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments   |                                      |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content   | References                           |
|-----------|--|-----------------------------|-------------------------|---|--------------------------------------|
| ifrs-full | GainsLossesRecognisedInPro<br>fitOrLossExcludingExchange<br>DifferencesFairValueMeasure<br>mentLiabilities | (X) duration                | label                   | Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, liabilities   | Common practice:<br>IFRS 13.93 e (i) |
|           |  |                             | documentation           | The gains (losses) excluding exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]                    |                                      |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets. |                                      |
|           |  |                             | negatedLabel            | Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, liabilities   |                                      |
| ifrs-full | GainsLossesRecognisedInPro<br>fitOrLossFairValueMeasure<br>mentAssets                                      | X duration                  | label                   | Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets  | Disclosure: IFRS 13.93 e (i)         |
|           |  |                             | documentation           | The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of assets. [Refer: At fair value [member]]                           |                                      |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets. |                                      |
|           |  |                             | totalLabel              | Total gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets  |                                      |
| ifrs-full | GainsLossesRecognisedInPro<br>fitOrLossFairValueMeasure<br>mentAssetsAbstract                              |                             | label                   | Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]  |                                      |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content  | References                   |
|-----------|--|-----------------------------|-------------------------|--|------------------------------|
| ifrs-full | GainsLossesRecognisedInPro<br>fitOrLossFairValueMeasure<br>mentEntitysOwnEquityInstru<br>ments         | (X) duration                | label                   | Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments  | Disclosure: IFRS 13.93 e (i) |
|           |  |                             | documentation           | The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]] |                              |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.    |                              |
|           |  |                             | negatedTotalLabel       | Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments  |                              |
| ifrs-full | GainsLossesRecognisedInPro<br>fitOrLossFairValueMeasure<br>mentEntitysOwnEquityInstru<br>mentsAbstract |                             | label                   | Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]  |                              |
| ifrs-full | GainsLossesRecognisedInPro<br>fitOrLossFairValueMeasure<br>mentLiabilities                             | (X) duration                | label                   | Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, liabilities  | Disclosure: IFRS 13.93 e (i) |
|           |  |                             | documentation           | The gains (losses) including exchange differences recognised in profit or loss on the fair value measurement of liabilities. [Refer: At fair value [member]]                         |                              |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.    |                              |
|           |  |                             | negatedTotalLabel       | Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, liabilities  |                              |

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| Prefix            | Element name/role URI  | Element type and attributes  | Label type              | Label content   | References  |
|-------------------|--|--|-------------------------|---|---|
| ifrs-full         | GainsLossesRecognisedInPro<br>fitOrLossFairValueMeasure<br>mentLiabilitiesAbstract                             |  | label                   | Gains (losses) recognised in profit or loss, fair value measurement, liabilities [abstract]   |   |
| ifrs-full         | GainsLossesRecognisedInPro<br>fitOrLossOnBuyingReinsur<br>ance   | X duration, credit   | label                   | Gains (losses) recognised in profit or loss on buying reinsurance   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.37 b (i) |
|                   |  |  | documentation           | The gains (losses) recognised in profit or loss on the entity's purchase of reinsurance.  |   |
| fitOrLossOnExchar | GainsLossesRecognisedInPro<br>fitOrLossOnExchangeDiffer<br>encesFairValueMeasuremen                            | X duration   | label                   | Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets   | Common practice:<br>IFRS 13.93 e (i)                  |
|                   | tAssets  |  | documentation           | The gains (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of assets. [Refer: At fair value [member]]                                |   |
|                   |  |  | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets. |   |
| ifrs-full         | GainsLossesRecognisedInPro<br>fitOrLossOnExchangeDiffer<br>encesFairValueMeasuremen<br>tEntitysOwnEquityInstru | LossOnExchangeDiffer<br>sFairValueMeasuremen<br>tysOwnEquityInstru | label                   | Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments  | Common practice:<br>IFRS 13.93 e (i)                  |
|                   | ments  |  | documentation           | The gains (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]]   |   |
|                   |  |  | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets. |   |
|                   |  |  | negatedLabel            | Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments  |   |

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| Prefix                          | Element name/role URI  | Element type and attributes | Label type              | Label content   | References                           |
|---------------------------------|--|-----------------------------|-------------------------|---|--------------------------------------|
| ifrs-full                       | GainsLossesRecognisedInPro<br>fitOrLossOnExchangeDiffer<br>encesFairValueMeasuremen                                  | (X) duration                | label                   | Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, liabilities  | Common practice:<br>IFRS 13.93 e (i) |
|                                 | tLiabilities   |                             | documentation           | The gains (losses) on exchange differences, recognised in profit or loss, on the fair value measurement of liabilities. [Refer: At fair value [member]]   |                                      |
|                                 |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.   |                                      |
|                                 |  |                             | negatedLabel            | Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, liabilities  |                                      |
| fitOrLos<br>tiesAtFa<br>tOrLoss | GainsLossesRecognisedInPro<br>fitOrLossOnFinancialLiabili<br>tiesAtFairValueThroughProfi<br>tOrLossDesignatedUponIni | X duration, credit          | label                   | Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently  | Disclosure: IFRS 7.20 a (i)          |
|                                 | tialRecognitionOrSubse<br>quently  |                             | documentation           | The gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently] |                                      |
| ifrs-full                       | GainsLossesRecognisedWhen<br>ControlInSubsidiaryIsLost   | X duration, credit          | label                   | Gains (losses) recognised when control of subsidiary is lost  | Disclosure: IFRS 12.19               |
|                                 |  |                             | documentation           | The gains (losses) recognised in association with the loss of control over a subsidiary, which are attributable to the former controlling interest.   |                                      |
| ifrs-full                       | GainsOnChangeInFairVa<br>lueOfDerivatives  | X duration, credit          | label                   | Gains on change in fair value of derivatives  | Common practice: IAS 1.85            |
|                                 |  |                             | documentation           | The gains resulting from change in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]  |                                      |

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| Prefix    | Element name/role URI                                    | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | GainsOnDisposalsOfInvest mentProperties                  | X duration, credit          | label         | Gains on disposals of investment properties   | Common practice: IAS 1.112 c   |
|           | menti roperties  |                             | documentation | The gain on disposals of investment properties. [Refer: Investment property]  |  |
| ifrs-full | GainsOnDisposalsOfInvest ments                           | X duration, credit          | label         | Gains on disposals of investments   | Disclosure: IAS 1.98 d   |
|           | ments  |                             | documentation | The gain on the disposal of investments.  |  |
| ifrs-full | GainsOnDisposalsOfNoncur rentAssets                      | X duration, credit          | label         | Gains on disposals of non-current assets  | Common practice: IAS 1.112 c   |
|           | rentassets   |                             | documentation | The gain on disposals of non-current assets. [Refer: Non-current assets]  |  |
| ifrs-full | frs-full GainsOnDisposalsOfProperty<br>PlantAndEquipment | X duration, credit          | label         | Gains on disposals of property, plant and equipment   | Disclosure: IAS 1.98 c   |
|           |  | intAndEquipment             | documentation | The gain on the disposal of property, plant and equipment. [Refer: Property, plant and equipment]                                     |  |
|           | GainsOnLitigationSettle                                  | X duration, credit          | label         | Gains on litigation settlements   | Disclosure: IAS 1.98 f   |
|           | ments  |                             | documentation | The gain on settlements of litigation.  |  |
| ifrs-full | GamingLicencesMember                                     | member                      | label         | Gaming licences [member]  | Common practice: IAS 38.119  |
|           |  |                             | documentation | This member stands for licences related to gaming. [Refer: Licences [member]]   |  |
| ifrs-full | GasDistributionMember                                    | member                      | label         | Gas distribution [member]   | Example: IFRS 14.33, Example: IFRS 14.IE2  |
|           |  |                             | documentation | This member stands for an entity's activity related to distribution of gas.   | 1FRS 14.IE2  |
| ifrs-full | GeneralAndAdministrativeEx                               | X duration, debit           | label         | General and administrative expense  | Common practice: IAS 1.112 c   |
|           | pense  |                             | documentation | The amount of expense relating to general and administrative activities of the entity.  |  |
| ifrs-full | GeographicalAreasAxis                                    | axis                        | label         | Geographical areas [axis]   | Example: IAS 19.138 a,   |
|           |  |                             |               | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. | Example: IFRS 15.B89 b,<br>Example: Effective<br>2023-01-01 IFRS 17.96 b,<br>Disclosure: IFRS 8.33 |

| Prefix  | Element name/role URI                             | Element type and attributes | Label type       | Label content   | References  |
|---|---|-----------------------------|------------------|---|---|
| ifrs-full   | GeographicalAreasMember                           | member [default]            | label            | Geographical areas [member]   | Example: IAS 19.138 a,<br>Example: IFRS 15.B89 b,                       |
|   |   |                             | documentation    | This member stands for aggregated geographical areas. It also represents the standard value for the 'Geographical areas' axis if no other member is used.   | Example: Effective<br>2023-01-01 IFRS 17.96 b,<br>Disclosure: IFRS 8.33 |
| ifrs-full   | GoodsOrServicesTransferre<br>dAtPointInTimeMember | member                      | label            | Goods or services transferred at point in time [member]   | Example: IFRS 15.B89 f  |
|   |   |                             | documentation    | This member stands for goods or services transferred to customers at a point in time. [Refer: Performance obligations satisfied at point in time [member]]  |   |
| ifrs-full GoodsOrServicesTransferr<br>dOverTimeMember | GoodsOrServicesTransferre<br>dOverTimeMember      | member                      | label            | Goods or services transferred over time [member]  | Example: IFRS 15.B89 f  |
|   |   |                             | documentation    | This member stands for goods or services transferred to customers over time. [Refer: Performance obligations satisfied over time [member]]  |   |
|   | GoodsSoldDirectlyToConsu<br>mersMember            | member                      | label            | Goods sold directly to consumers [member]   | Example: IFRS 15.B89 g  |
|   |   |                             | documentation    | This member stands for goods sold directly to consumers.  |   |
| ifrs-full   | GoodsSoldThroughInterme diariesMember             | member                      | label            | Goods sold through intermediaries [member]  | Example: IFRS 15.B89 g  |
|   |   |                             | documentation    | This member stands for goods sold through intermediaries.   |   |
| ifrs-full   | Goodwill  | X instant, debit            | label            | Goodwill  | Disclosure: IAS 1.54 c,<br>Disclosure: IAS 36.134 a,                    |
|   |   |                             | documentation    | The amount of assets representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognised. [Refer: Business combinations [member]] | Disclosure: IAS 36.135 a,<br>Disclosure: IFRS 3.B67 d                   |
|   |   |                             | periodStartLabel | Goodwill at beginning of period   |   |
|   |   |                             | periodEndLabel   | Goodwill at end of period   |   |

| Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                |
|--|-----------------------------|---------------|--|---|
| GoodwillDerecognisedWi<br>thoutHavingPreviouslyBeenIn<br>cludedInDisposalGroupClassi | (X) duration, credit        | label         | Goodwill derecognised without having previously been included in disposal group classified as held for sale  | Disclosure: IFRS 3.B67 d (iv)             |
| fiedAsHeldForSale  |                             | documentation | The amount of goodwill derecognised without having previously been included in a disposal group classified as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]] |   |
|  |                             | negatedLabel  | Goodwill derecognised without having previously been included in disposal group classified as held for sale  |   |
| GoodwillExpectedDeductible<br>ForTaxPurposes   | X instant, debit            | label         | Goodwill expected to be deductible for tax purposes  | Disclosure: IFRS 3.B64 k                  |
|  |                             | documentation | The amount of goodwill in a business combination that is expected to be deductible for tax purposes. [Refer: Goodwill; Business combinations [member]]   |   |
| GoodwillMember   | member                      | label         | Goodwill [member]  | Example: IAS 36.127                       |
|  |                             | documentation | This member stands for goodwill. [Refer: Goodwill]   |   |
| GoodwillRecognisedAsOfAc quisitionDate   | X instant, debit            | label         | Goodwill recognised as of acquisition date   | Example: IFRS 3.B64, Example: IFRS 3.IE72 |
|  |                             | documentation | The amount recognised as of the business combination's acquisition date for goodwill. [Refer: Goodwill; Business combinations [member]]  |   |
| GovernmentCustomersMem<br>ber  | member                      | label         | Government customers [member]  | Example: IFRS 15.B89 c                    |
|  |                             | documentation | This member stands for government customers. [Refer: Government [member]]  |   |
| GovernmentDebtInstrument<br>sHeld  | X instant, debit            | label         | Government debt instruments held   | Common practice: IAS 1.112 c              |
|  |                             | documentation | The amount of debt instruments held by the entity that were issued by a government. [Refer: Debt instruments held; Government [member]]  |   |

Prefix

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                    |
|-----------|---|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | GrossContractualAmountsRe ceivableForAcquiredReceiva bles   | X instant, debit            | label         | Gross contractual amounts receivable for acquired receivables  | Disclosure: IFRS 3.B64 h (iii |
|           |   |                             | documentation | The gross contractual amounts receivable for receivables acquired in business combinations. [Refer: Business combinations [member]]  |                               |
| ifrs-full | GrossFinancialAssetsSetOffA<br>gainstFinancialLiabilitiesSub<br>jectToOffsettingEnforceable<br>MasterNettingArrangement<br>sOrSimilarAgreements | (X) instant, debit          | label         | Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  | Disclosure: IFRS 7.13C b      |
|           |   |                             | documentation | The amount of financial assets set off against financial liabilities when an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. [Refer: Financial assets; Financial liabilities] |                               |
|           |   |                             | negatedLabel  | Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  |                               |
| ifrs-full | GrossFinancialAssetsSubject<br>ToOffsettingEnforceableMas<br>terNettingArrangementsOrSi<br>milarAgreements                                      | X instant, debit            | label         | Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  | Disclosure: IFRS 7.13C a      |
|           |   |                             | documentation | The gross amount of recognised financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]  |                               |

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| Prefix        | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|---------------|---|-----------------------------|---------------|---|---|
| f.<br>je<br>N | GrossFinancialLiabilitiesSetOf<br>fAgainstFinancialAssetsSub<br>jectToOffsettingEnforceable<br>MasterNettingArrangement | (X) instant, credit         | label         | Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   | Disclosure: IFRS 7.13C b                          |
|               | sOrSimilarAgreements  |                             | documentation | The amount of financial liabilities set off against financial assets when an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis or to realise the asset and settle the liability simultaneously. [Refer: Financial assets; Financial liabilities] |   |
|               |   |                             | negatedLabel  | Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   |   |
| ifrs-full     | GrossFinancialLiabilitiesSub<br>jectToOffsettingEnforceable<br>MasterNettingArrangement<br>sOrSimilarAgreements         | ole                         | label         | Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  | Disclosure: IFRS 7.13C a                          |
|               |   |                             | documentation | The gross amount of recognised financial liabilities that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]   |   |
| ifrs-full     | GrossLeaseLiabilities   | X instant, credit           | label         | Gross lease liabilities   | Disclosure: IFRS 16.58,<br>Example: IFRS 7.B11D a |
|               |   |                             | documentation | The amount of contractual undiscounted cash flows in relation to lease liabilities before deducting finance charges. [Refer: Lease liabilities]   |   |
| ifrs-full     | GrossLoanCommitments  | X instant, credit           | label         | Gross loan commitments  | Example: IFRS 7.B11D e                            |
|               |   |                             | documentation | The amount of contractual undiscounted cash flows for gross commitments to receive a loan.  |   |
| ifrs-full     | GrossProfit   | X duration, credit          | label         | Gross profit  | Example: IAS 1.103                                |
|               |   |                             | documentation | The amount of revenue less cost of sales. [Refer: Cost of sales; Revenue]   |   |
|               |   |                             | netLabel      | Gross profit  |   |

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| Prefix                          | Element name/role URI | Element type and attributes           | Label type  | Label content   | References                   |
|---------------------------------|-----------------------|---------------------------------------|---|---|------------------------------|
| ifrs-full                       | GSMLicencesMember     | member                                | label   | GSM licences [member]   | Common practice: IAS 38.119  |
|                                 |                       |                                       | documentation   | This member stands for Global System for Mobile Communications licenses. [Refer: Licences and franchises]   |                              |
| ifrs-full                       | GuaranteesMember      | member                                | label   | Guarantees [member]   | Example: IFRS 7.B33          |
|                                 |                       |                                       | documentation   | This member stands for formal promises, often in writing, in which one party assumes responsibility for another's debts or responsibilities, or in which the party provides assurance that certain conditions will be fulfilled.  |                              |
| ifrs-full                       | HedgedItemAssets      | X instant, debit                      | label   | Hedged item, assets   | Disclosure: IFRS 7.24B a (i) |
|                                 |                       | documentation                         | The amount of a hedged item, recognised as an asset. [Refer: Hedged items [member]] |   |                              |
| ifrs-full HedgedItemLiabilities | HedgedItemLiabilities | lgedItemLiabilities X instant, credit | label   | Hedged item, liabilities  | Disclosure: IFRS 7.24B a (i) |
|                                 |                       |                                       | documentation   | The amount of a hedged item, recognised as a liability. [Refer: Hedged items [member]]  |                              |
| ifrs-full                       | HedgedItemsAxis       | axis                                  | label   | Hedged items [axis]   | Disclosure: IFRS 7.24B       |
|                                 |                       |                                       | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                              |
| ifrs-full                       | HedgedItemsMember     | member [default]                      | label   | Hedged items [member]   | Disclosure: IFRS 7.24B       |
|                                 |                       |                                       | documentation   | This member stands for hedged items. A hedged item can be a recognised asset or liability, an unrecognised firm commitment, a forecast transaction or a net investment in a foreign operation. The hedged item can be: (a) a single item; or (b) a group of items (subject to paragraphs 6.6.1–6.6.6 and B6.6.1–B6.6.16 of IFRS 9). A hedged item can also be a component of such an item or group of items (see paragraphs 6.3.7 and B6.3.7–B6.3.25 of IFRS 9). This member also represents the standard value for the 'Hedged items' axis if no other member is used. |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | HedgeFundInvestmentsMem<br>ber  | member                      | label         | Hedge fund investments [member]  | Example: IFRS 13.94, Example: IFRS 13.IE60                 |
|           |   |                             | documentation | This member stands for investments in hedge funds.   |  |
| ifrs-full | HedgesOfNetInvestmentIn<br>ForeignOperationsMember                          | member                      | label         | Hedges of net investment in foreign operations [member]  | Disclosure: IAS 39.86 c,<br>Disclosure: IFRS 7.24A,        |
|           |   |                             | documentation | This member stands for hedges of the entity's monetary items that are receivable from or payable to a foreign operation, for which settlement is neither planned nor likely to occur in the foreseeable future. A foreign operation is an entity that is a subsidiary, associate, joint venture or branch of a reporting entity, the activities of which are based or conducted in a country or currency other than those of the reporting entity. | Disclosure: IFRS 7.24B,<br>Disclosure: IFRS 7.24C          |
| ifrs-full | HedgesOfNetInvestmentsIn<br>ForeignOperationsAbstract                       |                             | label         | Hedges of net investment in foreign operations [abstract]  |  |
| ifrs-full | HedgingGainsLossesForH<br>edgeOfGroupOfItemsWi<br>thOffsettingRiskPositions | X duration, credit          | label         | Hedging gains (losses) for hedge of group of items with offsetting risk positions  | Disclosure: IFRS 7.24C b (vi),<br>Disclosure: IFRS 9.6.6.4 |
|           |   |                             | documentation | The hedging gains (losses) for hedge of group of items with offsetting risk positions.   |  |
| ifrs-full | HedgingInstrumentAssets   | X instant, debit            | label         | Hedging instrument, assets   | Disclosure: IFRS 7.24A a                                   |
|           |   |                             | documentation | The amount of a hedging instrument, recognised as an asset. [Refer: Hedging instruments [member]]  |  |
| ifrs-full | HedgingInstrumentLiabilities  | X instant, credit           | label         | Hedging instrument, liabilities  | Disclosure: IFRS 7.24A a                                   |
|           |   |                             | documentation | The amount of a hedging instrument, recognised as a liability. [Refer: Hedging instruments [member]]   |  |
| ifrs-full | HedgingInstrumentsAxis  | axis                        | label         | Hedging instruments [axis]   | Disclosure: IFRS 7.23A,<br>Disclosure: IFRS 7.24A          |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |

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

Prefix

ifrs-full

ifrs-full

CategoryMember

Element name/role URI

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References             |
|-----------|---|-----------------------------|---------------|--|------------------------|
| ifrs-full | HistoricalVolatilityForShares<br>MeasurementInputMember           | member                      | label         | Historical volatility for shares, measurement input [member]                             | Example: IFRS 13.B36 b |
|           | WedsdreinendinputMember   |                             | documentation | This member stands for the historical volatility for shares used as a measurement input. |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/esef_role-<br>000000  | role                        | label         | [000000] Tags that must be applied if corresponding information is present in a report   |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>110000 | role                        | label         | [110000] General information about financial statements                                  |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>210000 | role                        | label         | [210000] Statement of financial position, current/non-current                            |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>220000 | role                        | label         | [220000] Statement of financial position, order of liquidity                             |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>310000 | role                        | label         | [310000] Statement of comprehensive income, profit or loss, by function of expense       |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>320000 | role                        | label         | [320000] Statement of comprehensive income, profit or loss, by nature of expense         |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>410000 | role                        | label         | [410000] Statement of comprehensive income, OCI components presented net of tax          |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>420000 | role                        | label         | [420000] Statement of comprehensive income, OCI components presented before tax          |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>610000 | role                        | label         | [610000] Statement of changes in equity  |                        |
| esef_all  | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>800100 | role                        | label         | [800100] Subclassifications of assets, liabilities and equities                          |                        |

| Prefix   | Element name/role URI  | Element type and attributes | Label type | Label content   | References |
|----------|--|-----------------------------|------------|---|------------|
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>800200  | role                        | label      | [800200] Analysis of income and expense                                 |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>800400  | role                        | label      | [800400] Statement of changes in equity, additional disclosures         |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>800500  | role                        | label      | [800500] List of notes  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>800600  | role                        | label      | [800600] List of accounting policies                                    |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>810000  | role                        | label      | [810000] Notes - Corporate information and statement of IFRS compliance |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>861000  | role                        | label      | [861000] Notes - Analysis of other comprehensive income by item         |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>861200  | role                        | label      | [861200] Notes - Share capital, reserves and other equity interest      |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_1_role-<br>880000  | role                        | label      | [880000] Notes - Additional information                                 |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_10_role-<br>815000 | role                        | label      | [815000] Notes - Events after reporting period                          |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_12_role-<br>835110 | role                        | label      | [835110] Notes - Income taxes   |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_16_role-<br>822100 | role                        | label      | [822100] Notes - Property, plant and equipment                          |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_19_role-<br>834480 | role                        | label      | [834480] Notes - Employee benefits                                      |            |

| Prefix   | Element name/role URI  | Element type and attributes | Label type | Label content   | References |
|----------|--|-----------------------------|------------|---|------------|
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_2_role-<br>826380  | role                        | label      | [826380] Notes - Inventories  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_20_role-<br>831400 | role                        | label      | [831400] Notes - Government grants  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_21_role-<br>842000 | role                        | label      | [842000] Notes - Effects of changes in foreign exchange rates                   |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_23_role-<br>836200 | role                        | label      | [836200] Notes - Borrowing costs  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_24_role-<br>818000 | role                        | label      | [818000] Notes - Related party  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_26_role-<br>710000 | role                        | label      | [710000] Statement of changes in net assets available for benefits              |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_27_role-<br>825480 | role                        | label      | [825480] Notes - Separate financial statements                                  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_29_role-<br>816000 | role                        | label      | [816000] Notes - Hyperinflationary reporting                                    |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_33_role-<br>838000 | role                        | label      | [838000] Notes - Earnings per share   |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_34_role-<br>813000 | role                        | label      | [813000] Notes - Interim financial reporting                                    |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_36_role-<br>832410 | role                        | label      | [832410] Notes - Impairment of assets   |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_37_role-<br>827570 | role                        | label      | [827570] Notes - Other provisions, contingent liabilities and contingent assets |            |

| Prefix   | Element name/role URI   | Element type and attributes | Label type | Label content   | References |
|----------|---|-----------------------------|------------|---|------------|
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_38_role-<br>823180  | role                        | label      | [823180] Notes - Intangible assets  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_40_role-<br>825100  | role                        | label      | [825100] Notes - Investment property  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_41_role-<br>824180  | role                        | label      | [824180] Notes - Agriculture  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_7_role-<br>510000   | role                        | label      | [510000] Statement of cash flows, direct method   |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_7_role-<br>520000   | role                        | label      | [520000] Statement of cash flows, indirect method   |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_7_role-<br>800300   | role                        | label      | [800300] Statement of cash flows, additional disclosures  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_7_role-<br>851100   | role                        | label      | [851100] Notes - Cash flow statement  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ias_8_role-<br>811000   | role                        | label      | [811000] Notes - Accounting policies, changes in accounting estimates and errors                                      |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifric_2_role-<br>868500 | role                        | label      | [868500] Notes - Members' shares in co-operative entities and similar instruments                                     |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifric_5_role-<br>868200 | role                        | label      | [868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_1_role-<br>819100  | role                        | label      | [819100] Notes - First time adoption  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_12_role-<br>825700 | role                        | label      | [825700] Notes - Interests in other entities  |            |

| Prefix   | Element name/role URI   | Element type and attributes | Label type | Label content  | References |
|----------|---|-----------------------------|------------|--|------------|
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_13_role-<br>823000 | role                        | label      | [823000] Notes - Fair value measurement                                      |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_14_role-<br>824500 | role                        | label      | [824500] Notes - Regulatory deferral accounts                                |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_15_role-<br>831150 | role                        | label      | [831150] Notes - Revenue from contracts with customers                       |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_16_role-<br>832610 | role                        | label      | [832610] Notes - Leases  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_17_role-<br>836600 | role                        | label      | [836600] Notes - Insurance contracts (IFRS 17)                               |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_2_role-<br>834120  | role                        | label      | [834120] Notes - Share-based payment arrangements                            |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_3_role-<br>817000  | role                        | label      | [817000] Notes - Business combinations                                       |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_4_role-<br>836500  | role                        | label      | [836500] Notes - Insurance contracts   |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_5_role-<br>825900  | role                        | label      | [825900] Notes - Non-current asset held for sale and discontinued operations |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_6_role-<br>822200  | role                        | label      | [822200] Notes - Exploration for and evaluation of mineral resources         |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_7_role-<br>822390  | role                        | label      | [822390] Notes - Financial instruments                                       |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_8_role-<br>871100  | role                        | label      | [871100] Notes - Operating segments  |            |

| Prefix   | Element name/role URI  | Element type and attributes | Label type | Label content   | References |
|----------|--|-----------------------------|------------|---|------------|
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_axi_role            | role                        | label      | Axis aggregation validations  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_cro_role            | role                        | label      | Cross period validations  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs_eps_role            | role                        | label      | Earnings per share validations  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs-dim_role-<br>901000 | role                        | label      | [901000] Axis - Retrospective application and retrospective restatement |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs-dim_role-<br>901100 | role                        | label      | [901100] Axis - Departure from requirement of IFRS                      |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs-dim_role-<br>901500 | role                        | label      | [901500] Axis - Creation date   |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs-dim_role-<br>903000 | role                        | label      | [903000] Axis - Continuing and discontinued operations                  |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs-dim_role-<br>904000 | role                        | label      | [904000] Axis - Assets and liabilities classified as held for sale      |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs-dim_role-<br>913000 | role                        | label      | [913000] Axis - Consolidated and separate financial statements          |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs-dim_role-<br>914000 | role                        | label      | [914000] Axis - Currency in which information is displayed              |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/ifrs-dim_role-<br>915000 | role                        | label      | [915000] Axis - Cumulative effect at date of initial application        |            |
| esef_all | http://www.esma.europa.eu/<br>xbrl/role/all/sic_29_role-<br>832900   | role                        | label      | [832900] Notes - Service concession arrangements                        |            |

| Prefix   | Element name/role URI  | Element type and attributes | Label type | Label content                                   | References |
|----------|--|-----------------------------|------------|---|------------|
| esef_cor | http://www.esma.europa.eu/<br>xbrl/role/cor/esef_con_role            | role                        | label      | Context validations                             |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/esef_fac_role            | role                        | label      | Fact and footnotes validations                  |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/esef_man_role            | role                        | label      | Mandatory mark-up validations                   |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/esef_role-<br>999999     | role                        | label      | [999999] Line items not dimensionally qualified |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/ifrs_equ_role            | role                        | label      | Fact equivalence validations                    |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/ifrs_neg1_role           | role                        | label      | Negative fact validations 1                     |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/ifrs_neg2_role           | role                        | label      | Negative fact validations 2                     |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/ifrs_per_role            | role                        | label      | Percentage warnings                             |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/ifrs_pos_role            | role                        | label      | Positive fact validations                       |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/ifrs_tech_role           | role                        | label      | Technical validations                           |            |
| sef_cor  | http://www.esma.europa.eu/<br>xbrl/role/cor/ifrs-dim_role-<br>990000 | role                        | label      | [990000] Axis - Defaults                        |            |

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| Prefix         | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|----------------|--|-----------------------------|---------------|--|--|
| esma_technical | http://www.esma.europa.eu/<br>xbrl/role/ext/<br>BlockDefaultUseOfLineI<br>temsScenario | role                        | label         | Prevents default use of line items (i.e. when not explicitly allowed) for scenario   |  |
| esma_technical | http://www.esma.europa.eu/<br>xbrl/role/ext/<br>BlockDefaultUseOfLineItems<br>Segment  | role                        | label         | Prevents default use of line items (i.e. when not explicitly allowed) for segment  |  |
| ifrs-full      | IdentifiableAssetsAcquiredLia<br>bilitiesAssumed                                       | X instant, debit            | label         | Identifiable assets acquired (liabilities assumed)   | Example: IFRS 3.B64 i,<br>Example: IFRS 3.IE72   |
|                |  |                             | documentation | The amount recognised as of the acquisition date for net identifiable assets acquired or liabilities assumed in a business combination. [Refer: Business combinations [member]]                        |  |
|                |  |                             | netLabel      | Net identifiable assets acquired (liabilities assumed)   |  |
| ifrs-full      | IdentifiableIntangibleAssets<br>RecognisedAsOfAcquisition<br>Date                      | X instant, debit            | label         | Identifiable intangible assets recognised as of acquisition date   | Example: IFRS 3.B64 i,<br>Example: IFRS 3.IE72   |
|                |  |                             | documentation | The amount recognised as of the acquisition date for identifiable intangible assets acquired in a business combination. [Refer: Intangible assets other than goodwill; Business combinations [member]] |  |
| ifrs-full      | IdentificationOfUnadjusted<br>ComparativeInformation                                   | text                        | label         | Identification of unadjusted comparative information   | Disclosure: IAS 16.80A,<br>Disclosure: IAS 27.18I,<br>Disclosure: IAS 38.130I,                           |
|                |  |                             | documentation | The identification of unadjusted comparative information in the financial statements.  | Disclosure: IFRS 10.C6B,<br>Disclosure: IFRS 11.C13B,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.C27 |
|                |  |                             |               |  |  |

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| Prefix    | Element name/role URI              | Element type and attributes | Label type    | Label content   | References   |
|-----------|------------------------------------|-----------------------------|---------------|---|--|
| ifrs-full | IdentityOfPriceIndex               | text                        | label         | Description of identity of price index  | Disclosure: IAS 29.39 c                                    |
|           |                                    |                             | documentation | The description of the identity of the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.   |  |
| ifrs-full | IFRS17Member                       | member                      | label         | IFRS 17 [member]  | Disclosure: Expiry date 2025-01-01 IFRS 17.C1,             |
|           |                                    |                             | documentation | This member stands for IFRS 17 Insurance Contracts.   | Common practice: Effective 2023-01-01 IFRS 17.C3           |
| ifrs-full | IFRSsMember                        | member [default]            | label         | IFRSs [member]  | Disclosure: IFRS 1.24                                      |
|           |                                    |                             | documentation | This member stands for Standards and Interpretations issued by the International Accounting Standards Board (IASB), which comprise (a) International Financial Reporting Standards; (b) International Accounting Standards; (c) IFRIC Interpretations; and (d) SIC Interpretations. It also represents the standard value for the 'Financial effect of transition from previous GAAP to IFRSs' axis if no other member is used. |  |
| ifrs-full | ImmatureBiologicalAssets<br>Member | member                      | label         | Immature biological assets [member]   | Example: IAS 41.43   |
|           |                                    |                             | documentation | This member stands for immature biological assets. Immature biological assets are those that have not attained harvestable specifications (for consumable biological assets) or are not able to sustain regular harvests (for bearer biological assets). [Refer: Biological assets]   |  |
| ifrs-full | ImpairmentLoss                     | X duration, debit           | label         | Impairment loss   | Disclosure: IAS 36.130 b,<br>Disclosure: IAS 36.130 d (ii) |
|           |                                    |                             | documentation | The amount recognised as a reduction of the carrying amount of an asset or cash-generating unit to its recoverable amount. [Refer: Carrying amount [member]]  |  |

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| Prefix      | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-------------|--|-----------------------------|---------------|---|---|
| nise<br>ToO | ImpairmentLossAssetsRecog<br>nisedFromCostsIncurred<br>ToObtainOrFulfilContracts<br>WithCustomers  | X duration, debit           | label         | Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers   | Disclosure: IFRS 15.128 b                         |
|             |  |                             | documentation | The amount of impairment loss for assets recognised from the costs incurred to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers; Impairment loss]                       |   |
| Gair<br>men | ImpairmentLossImpairment<br>GainAndReversalOfImpair<br>mentLossDeterminedInAccor<br>danceWithIFRS9 | (X) duration, debit         | label         | Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9  | Disclosure: IAS 1.82 ba                           |
|             |  |                             | documentation | The amount of impairment loss, impairment gain or reversal of impairment loss that is recognised in profit or loss in accordance with paragraph 5.5.8 of IFRS 9 and that arises from applying the impairment requirements in Section 5.5 of IFRS 9. |   |
|             |  |                             | negatedLabel  | Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9  |   |
| ifrs-full   | ImpairmentLossOnFinancia<br>lAssets  | X duration, debit           | label         | Impairment loss on financial assets   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.20 e |
|             |  |                             | documentation | The amount of impairment loss on financial assets. [Refer: Financial assets; Impairment loss]   |   |
| ifrs-full   | ImpairmentLossOnReceiva<br>blesOrContractAssetsArising<br>FromContractsWithCusto<br>mers           | X duration, debit           | label         | Impairment loss on receivables or contract assets arising from contracts with customers   | Disclosure: IFRS 15.113 b                         |
|             |  |                             | documentation | The amount of impairment loss on receivables or contract assets arising from contracts with customers. [Refer: Contract assets; Impairment loss; Receivables from contracts with customers]   |   |

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| Prefix    | Element name/role URI         | Element type and attributes | Label type | Label content   | References               |
|-----------|-------------------------------|-----------------------------|------------|---|--------------------------|
| ifrs-full | ImpairmentLossRecognisedI     | X duration, debit           | label      | Impairment loss recognised in other comprehensive income  |                          |
|           | nOtherComprehensiveIn<br>come |                             |            | The amount of impairment loss recognised in other comprehensive income. Impairment loss on a revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset. [Refer: Impairment loss; Revaluation surplus; Other comprehensive income] | Disclosure: IAS 36.129 a |

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

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| Prefix    | Element name/role URI   | Element type and attributes | Label type         | Label content  | References  |
|-----------|---|-----------------------------|--------------------|--|---|
| ifrs-full | ImpairmentLossRecognisedI<br>nOtherComprehensiveInco<br>mePropertyPlantAndEquip<br>ment | (X) duration                | label              | Impairment loss recognised in other comprehensive income, property, plant and equipment  | Disclosure: IAS 16.73 e (iv)                          |
|           |   |                             | documentation      | The amount of impairment loss recognised in other comprehensive income for property, plant and equipment. [Refer: Impairment loss recognised in other comprehensive income; Property, plant and equipment]   |   |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |   |
|           |   |                             | negatedLabel       | Impairment loss recognised in other comprehensive income, property, plant and equipment  |   |
| ifrs-full | ImpairmentLossRecognisedIn<br>ProfitOrLoss  | X duration, debit           | label              | Impairment loss recognised in profit or loss   | Disclosure: IAS 36.126 a,<br>Disclosure: IAS 36.129 a |
|           |   |                             | documentation      | The amount of impairment loss recognised in profit or loss. [Refer: Impairment loss; Profit (loss)]  |   |

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

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | ImpairmentLossRecognisedIn<br>ProfitOrLossDeferredAcquisi<br>tionCostsArisingFromInsuran<br>ceContracts |                             | label         | Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts  | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG39 d |
|           |   |                             | documentation | The decrease in deferred acquisition costs arising from insurance contracts resulting from an impairment loss recognised in profit or loss; Refer: Impairment loss recognised in profit or loss; Deferred acquisition costs arising from insurance contracts; Types of insurance contracts [member]] |   |
|           |   |                             | negatedLabel  | Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts  |   |

References

Label type

Label content

Element type and

attributes

Prefix

Element name/role URI

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

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

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| Prefix    | Element name/role URI                                    | Element type and attributes | Label type         | Label content   | References  |
|-----------|--|-----------------------------|--------------------|---|---|
| ifrs-full | ImpairmentLossRecognisedIn<br>ProfitOrLossInvestmentProp | (X) duration                | label              | Impairment loss recognised in profit or loss, investment property   | Disclosure: IAS 40.76 g,<br>Disclosure: IAS 40.79 d (v) |
|           | erty   |                             | documentation      | The amount of impairment loss recognised in profit or loss for investment property. [Refer: Impairment loss recognised in profit or loss; Investment property]  |   |
|           |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Plan assets [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]; Risk diversification |   |
|           |  |                             | negatedLabel       | Impairment loss recognised in profit or loss, investment property   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type         | Label content  | References   |
|-----------|---|-----------------------------|--------------------|--|--|
| ifrs-full | ImpairmentLossRecognisedIn<br>ProfitOrLossPropertyPlantAn<br>dEquipment | X duration                  | label              | Impairment loss recognised in profit or loss, property, plant and equipment  | Disclosure: IAS 16.73 e (v),<br>Disclosure: IAS 1.98 a |
|           |   |                             | documentation      | The amount of impairment loss recognised in profit or loss for property, plant and equipment. [Refer: Impairment loss recognised in profit or loss; Property, plant and equipment]   |  |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |  |
|           |   |                             | negatedLabel       | Impairment loss recognised in profit or loss, property, plant and equipment  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | ImpairmentLossRecognisedIn<br>ProfitOrLossTradeReceiva   | X duration, debit           | label         | Impairment loss recognised in profit or loss, trade receivables   | Common practice: IAS 1.112 c |
|           | bles   |                             | documentation | The amount of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Trade receivables]  |                              |
| ifrs-full | ImpairmentLossReversalO<br>fImpairmentLossOnTradeRe<br>ceivablesAbstract                           |                             | label         | Impairment loss (reversal of impairment loss) on trade receivables [abstract]   |                              |
| ifrs-full | ImpairmentLossReversalO<br>fImpairmentLossRecognise<br>dInProfitOrLoss                             | X duration, debit           | label         | Impairment loss (reversal of impairment loss) recognised in profit or loss  | Disclosure: IAS 1.99         |
|           |  |                             | documentation | The amount of impairment loss or reversal of impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss]                        |                              |
|           |  |                             | negatedLabel  | Reversal of impairment loss (impairment loss) recognised in profit or loss  |                              |
| ifrs-full | ImpairmentLossReversalO<br>fImpairmentLossRecognise<br>dInProfitOrLossLoansAndAd                   | X duration, debit           | label         | Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances  | Common practice: IAS 1.85    |
|           | vances   |                             | documentation | The amount of impairment loss or reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss] |                              |
|           |  |                             | netLabel      | Net impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances  |                              |
| ifrs-full | ImpairmentLossReversalO<br>fImpairmentLossRecognise<br>dInProfitOrLossLoansAndAd<br>vancesAbstract |                             | label         | Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]   |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | ImpairmentLossReversalO<br>fImpairmentLossRecognise<br>dInProfitOrLossTradeReceiva | X duration, debit           | label         | Impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables  | Common practice: IAS 1.112 c                       |
|           | bles   |                             | documentation | The amount of impairment loss or reversal of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss; Trade receivables]  |  |
|           |  |                             | netLabel      | Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables  |  |
| ifrs-full | ImpairmentOfFinancialAsset sAxis   | axis                        | label         | Impairment of financial assets [axis]  | Disclosure: Expiry date 2023-01-01 IFRS 7.37       |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full | ImplicationsOfSurplusOrDefi<br>citOnMultiemployerPlanFor<br>Entity                 | text                        | label         | Description of implications of surplus or deficit on multi-<br>employer or state plan for entity   | Disclosure: IAS 19.148 d (iv)                      |
|           |  |                             | documentation | The description of the implications for the entity of a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]  |  |
| ifrs-full | InAccordanceWithIFRS9<br>Member  | member [default]            | label         | In accordance with IFRS 9 [member]   | Disclosure: Effective on first application of IFRS |
|           |  |                             | documentation | This member stands for the information reported in accordance with IFRS 9.   | 9 ÎFRS 4.39L e                                     |
| ifrs-full | IncomeApproachMember   | member                      | label         | Income approach [member]   | Example: IFRS 13.62                                |
|           |  |                             | documentation | This member stands for valuation techniques that convert future amounts (for example, cash flows or income and expenses) to a single current (ie discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about those future amounts. |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | IncomeExpensesFromReinsur<br>anceContractsHeldOther<br>ThanFinanceIncomeExpense<br>sAbstract   |                             | label         | Income (expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]   |  |
| ifrs-full | IncomeFromAmountsRecov<br>eredFromReinsurer  | X duration, credit          | label         | Income from amounts recovered from reinsurer   | Disclosure: Effective<br>2023-01-01 IFRS 17.86 |
|           |  |                             | documentation | The amount of income from the amounts recovered from the reinsurer. [Refer: Reinsurance contracts held [member]]   |  |
| ifrs-full | IncomeFromContinuingInvol vementInDerecognisedFinan cialAssets                                 | X duration, credit          | label         | Income from continuing involvement in derecognised financial assets  | Disclosure: IFRS 7.42G b                       |
|           |  |                             | documentation | The amount of income recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]   |  |
| ifrs-full | IncomeFromContinuingInvol<br>vementInDerecognisedFinan<br>cialAssetsCumulativelyRecog<br>nised | X instant, credit           | label         | Income from continuing involvement in derecognised financial assets cumulatively recognised  | Disclosure: IFRS 7.42G b                       |
|           | llised   |                             | documentation | The cumulative amount of income recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Income from continuing involvement in derecognised financial assets; Derivatives [member]] |  |
| ifrs-full | IncomeFromContinuingOper<br>ationsAttributableToOwner<br>sOfParent                             | X duration, credit          | label         | Income from continuing operations attributable to owners of parent   | Disclosure: IFRS 5.33 d                        |
|           |  |                             | documentation | The amount of income from continuing operations attributable to owners of the parent. [Refer: Continuing operations [member]]  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncomeFromContractsWi<br>thReinsurers                                | X duration, credit          | label         | Income from contracts with reinsurers  | Example: Expiry date<br>2023-01-01 IAS 1.85,<br>Example: Expiry date        |
|           |  |                             | documentation | The amount of income from contracts with reinsurers.   | 2023-01-01 IFRS 4.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG24 b |
| ifrs-full | IncomeFromDiscontinuedO<br>perationsAttributableToOw<br>nersOfParent | X duration, credit          | label         | Income from discontinued operations attributable to owners of parent   | Disclosure: IFRS 5.33 d   |
|           |  |                             | documentation | The amount of income from discontinued operations attributable to owners of the parent. [Refer: Discontinued operations [member]]  |   |
| ifrs-full | IncomeFromFinesAndPenal ties   | X duration, credit          | label         | Income from fines and penalties  | Common practice: IAS 1.112 c  |
|           |  |                             | documentation | The amount of income arising from fines and penalties.   |   |
| ifrs-full | IncomeFromGovernment<br>GrantsRelatedToAgricultura<br>lActivity      | X duration, credit          | label         | Income from government grants related to agricultural activity   | Common practice: IAS 41.57 a  |
|           |  |                             | documentation | The amount of income from government grants related to agricultural activities. [Refer: Government grants]   |   |
| ifrs-full | IncomeFromReimbursement<br>sUnderInsurancePolicies                   | X duration, credit          | label         | Income from reimbursements under insurance policies  | Common practice: IAS 1.112 c  |
|           |  |                             | documentation | The amount of income recognised from the reimbursement of a claim as a result of the occurrence of an insured event covered by an insurance contract. [Refer: Types of insurance contracts [member]] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | IncomeFromStructuredEnti ties   | X duration, credit          | label         | Income from structured entities   | Disclosure: IFRS 12.27 b                           |
|           |   |                             | documentation | The amount of income from structured entities including recurring and non-recurring fees, interest, dividends, gains or losses on the remeasurement or derecognition of interests in structured entities and gains or losses from the transfer of assets and liabilities to the structured entity. [Refer: Unconsolidated structured entities [member]] |  |
| ifrs-full | IncomeFromSubleasingRight ofuseAssets   | X duration, credit          | label         | Income from subleasing right-of-use assets  | Disclosure: IFRS 16.53 f                           |
|           |   |                             | documentation | The amount of income from subleasing right-of-use assets. Sublease is a transaction for which an underlying asset is re-leased by a lessee ('intermediate lessor') to a third party, and the lease ('head lease') between the head lessor and lessee remains in effect. [Refer: Right-of-use assets]  |  |
| ifrs-full | IncomeOnFinancialAssetsRe<br>classifiedOutOfAvailableforsa<br>leFinancialAssetsRecognisedI<br>nOtherComprehensiveIn   | X duration, credit          | label         | Income on financial assets reclassified out of available-for-<br>sale financial assets recognised in profit or loss   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A e |
|           | come  |                             | documentation | The amount of income recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]   |  |
| ifrs-full | IncomeOnFinancialAssetsRe<br>classifiedOutOfFinancialAsset<br>sAtFairValueThroughProfitOr<br>LossRecognisedInProfitOr | X duration, credit          | label         | Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A e |
|           | Loss  |                             | documentation | The amount of income recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                     |
|-----------|---|-----------------------------|---------------|---|--------------------------------|
| frs-full  | IncomeRelatingToVariableLea<br>sePaymentsForOperatingLe<br>asesThatDoNotDependOnIn<br>dexOrRate                                       | X duration, credit          | label         | Income relating to variable lease payments for operating leases that do not depend on index or rate   | Disclosure: IFRS 16.90 b       |
|           |   |                             | documentation | The amount of income relating to variable lease payments for operating leases that do not depend on an index or a rate. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time.   |                                |
| ifrs-full | IncomeRelatingToVariableLea<br>sePaymentsNotIncludedIn<br>MeasurementOfNetInvest<br>mentInFinanceLease                                | X duration, credit          | label         | Income relating to variable lease payments not included in measurement of net investment in finance lease   | Disclosure: IFRS 16.90 a (iii) |
|           |   |                             | documentation | The amount of income relating to variable lease payments not included in the measurement of the net investment in the finance lease. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time. [Refer: Net investment in finance lease] |                                |
| ifrs-full | IncomeStatementAbstract   |                             | label         | Profit or loss [abstract]   |                                |
| ifrs-full | IncomeTaxConsequencesOf<br>DividendsProposedOrDeclar<br>edBeforeFinancialStatement<br>sAuthorisedForIssueNotRe<br>cognisedAsLiability | X duration                  | label         | Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability  | Disclosure: IAS 12.81 i        |
|           |   |                             | documentation | The amount of income tax consequences of dividends to shareholders of the entity that were proposed or declared after the reporting period but before the financial statements were authorised for issue, and are not recognised as a liability in the financial statements.  |                                |

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| Prefix    | Element name/role URI                                 | Element type and attributes | Label type        | Label content  | References                                   |
|-----------|---|-----------------------------|-------------------|--|--|
| ifrs-full | IncomeTaxesPaidClassifiedA<br>sOperatingActivities    | X duration, credit          | label             | Income taxes paid, classified as operating activities  | Common practice: IAS 7.35                    |
|           |   |                             | documentation     | The cash outflow for income taxes paid, classified as operating activities.  |  |
| ifrs-full | IncomeTaxesPaidRefund                                 | X duration, credit          | label             | Income taxes paid (refund)   | Disclosure: IAS 7.35                         |
|           |   |                             | documentation     | The cash flows from income taxes paid or refunded.   |  |
|           |   |                             | totalLabel        | Total income taxes paid (refund)   |  |
| ifrs-full | IncomeTaxesPaidRefundAb<br>stract                     |                             | label             | Income taxes paid (refund) [abstract]  |  |
| ifrs-full | IncomeTaxesPaidRefundClas sifiedAsFinancingActivities | X duration, credit          | label             | Income taxes paid (refund), classified as financing activities   | Example: IAS 7.14 f,<br>Disclosure: IAS 7.35 |
|           |   |                             | documentation     | The cash flows from income taxes paid or refunded, classified as financing activities. [Refer: Income taxes paid (refund)] |  |
|           |   |                             | negatedTerseLabel | Income taxes refund (paid)   |  |
| ifrs-full | IncomeTaxesPaidRefundClas sifiedAsInvestingActivities | X duration, credit          | label             | Income taxes paid (refund), classified as investing activities   | Example: IAS 7.14 f,<br>Disclosure: IAS 7.35 |
|           |   |                             | documentation     | The cash flows from income taxes paid or refunded, classified as investing activities. [Refer: Income taxes paid (refund)] |  |
|           |   |                             | negatedTerseLabel | Income taxes refund (paid)   |  |
| ifrs-full | IncomeTaxesPaidRefundClas sifiedAsOperatingActivities | X duration, credit          | label             | Income taxes paid (refund), classified as operating activities   | Example: IAS 7.14 f,<br>Disclosure: IAS 7.35 |
|           |   |                             | documentation     | The cash flows from income taxes paid or refunded, classified as operating activities. [Refer: Income taxes paid (refund)] |  |
|           |   |                             | negatedTerseLabel | Income taxes refund (paid)   |  |

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| Prefix    | Element name/role URI  | Element type and attributes           | Label type                 | Label content  | References   |
|-----------|--|---------------------------------------|----------------------------|--|--|
| ifrs-full | IncomeTaxesRefundClassifie dAsOperatingActivities                                    | X duration, debit                     | label                      | Income taxes refund, classified as operating activities  | Common practice: IAS 7.35  |
|           |  |                                       | documentation              | The cash inflow from income taxes refunded, classified as operating activities.  |  |
| ifrs-full | IncomeTaxExpenseContinuin<br>gOperations   | X duration, debit                     | label                      | Tax expense (income)   | Disclosure: IAS 12.79,<br>Disclosure: IAS 12.81 c (i),<br>Disclosure: IAS 12.81 c (ii),  |
|           |  |                                       | documentation              | The aggregate amount included in the determination of profit (loss) for the period in respect of current tax and deferred tax. [Refer: Current tax expense (income); Deferred tax expense (income)]                | Disclosure: IAS 12.81 ¢ (ii), Disclosure: IAS 1.82 d, Disclosure: IAS 26.35 b (viii), Disclosure: IFRS 12.B13 g, Disclosure: IFRS 8.23 h |
|           |  | totalLabel Total tax expense (income) | Total tax expense (income) |  |  |
|           |  |                                       | negatedTerseLabel          | Tax income (expense)   |  |
| ifrs-full | IncomeTaxRelatingToApplica<br>tionOfOverlayApproachInO<br>therComprehensiveIncome    | X duration, debit                     | label                      | Income tax relating to application of overlay approach in other comprehensive income   | Disclosure: Effective on first application of IFRS 9 IFRS 4.35D b  |
|           |  |                                       | documentation              | The amount of income tax relating to amounts recognised in other comprehensive income in relation to the application of the overlay approach. [Refer: Other comprehensive income]                                  |  |
| ifrs-full | IncomeTaxRelatingToAvaila<br>bleforsaleFinancialAssetsOfO<br>therComprehensiveIncome | X duration, debit                     | label                      | Income tax relating to available-for-sale financial assets included in other comprehensive income  | Disclosure: Expiry date<br>2023-01-01 IAS 12.81 ab,<br>Disclosure: Expiry date<br>2023-01-01 IAS 1.90                                    |
|           |  |                                       | documentation              | The amount of income tax relating to amounts recognised in other comprehensive income in relation to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income] | 2025-01-01 IX3 1.70  |
|           |  |                                       | negatedLabel               | Income tax relating to available-for-sale financial assets included in other comprehensive income  |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | IncomeTaxRelatingToCash<br>FlowHedgesOfOtherCompre<br>hensiveIncome                                 | X duration, debit           | label         | Income tax relating to cash flow hedges included in other comprehensive income  | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           |   |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income]   |   |
|           |   |                             | negatedLabel  | Income tax relating to cash flow hedges included in other comprehensive income  |   |
| ifrs-full | IncomeTaxRelatingToChange<br>InValueOfForeignCurrencyBa<br>sisSpreadsOfOtherCompre<br>hensiveIncome | X duration, debit           | label         | Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income   | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           | Helisiveliicollie   |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of foreign currency basis spreads. [Refer: Reserve of change in value of foreign currency basis spreads; Other comprehensive income]               |   |
|           |   |                             | negatedLabel  | Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income   |   |
| ifrs-full | IncomeTaxRelatingToChange<br>InValueOfForwardElement<br>sOfForwardContractsOfO                      | lueOfForwardElement         | label         | Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income  | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           | therComprehensiveIncome   |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of forward elements of forward contracts. [Refer: Reserve of change in value of forward elements of forward contracts; Other comprehensive income] |   |
|           |   |                             | negatedLabel  | Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | IncomeTaxRelatingToChange<br>InValueOfTimeValueOfOp  | X duration, debit           | label         | Income tax relating to change in value of time value of options included in other comprehensive income  | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           | tionsOfOtherComprehensi<br>veIncome  |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of time value of options. [Refer: Reserve of change in value of time value of options; Other comprehensive income]   |   |
|           |  |                             | negatedLabel  | Income tax relating to change in value of time value of options included in other comprehensive income  |   |
| ifrs-full | IncomeTaxRelatingToChange<br>sInFairValueOfFinancialLiabili<br>tyAttributableToChangeInCre<br>ditRiskOfLiabilityOfOther<br>ComprehensiveIncome | li<br>e                     | label         | Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income   | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           |  |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to changes in the fair value of financial liabilities attributable to a change in the credit risk of those liabilities. [Refer: Credit risk [member]; Other comprehensive income] |   |
|           |  |                             | negatedLabel  | Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income   |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type        | Label content   | References  |
|-----------|---|-----------------------------|-------------------|---|---|
|           | IncomeTaxRelatingToChange<br>sInRevaluationSurplusOfO<br>therComprehensiveIncome  | X duration, debit           | label             | Income tax relating to changes in revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets included in other comprehensive income  | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           |   |                             | documentation     | The amount of income tax relating to amounts recognised in other comprehensive income in relation to changes in a revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets. [Refer: Revaluation surplus; Other comprehensive income] |   |
|           |   |                             | negatedLabel      | Income tax relating to changes in revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets included in other comprehensive income  |   |
| ifrs-full | IncomeTaxRelatingToCompo<br>nentsOfOtherComprehensi<br>veIncome                   | o X duration                | label             | Income tax relating to components of other comprehensive income   | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           |   |                             | documentation     | The amount of income tax relating to amounts recognised in other comprehensive income. [Refer: Other comprehensive income]  |   |
|           |   |                             | totalLabel        | Aggregated income tax relating to components of other comprehensive income  |   |
| frs-full  | IncomeTaxRelatingToCompo<br>nentsOfOtherComprehensi<br>veIncomeAbstract           |                             | label             | Income tax relating to components of other comprehensive income [abstract]  |   |
| frs-full  | IncomeTaxRelatingToCompo<br>nentsOfOtherComprehensi<br>veIncomeThatWillBeReclassi | X duration, debit           | label             | Income tax relating to components of other comprehensive income that will be reclassified to profit or loss   | Disclosure: IAS 1.91                              |
|           | fiedToProfitOrLoss  |                             | documentation     | The amount of income tax relating to amounts recognised in other comprehensive income that will be reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]   |   |
|           |   |                             | negatedTotalLabel | Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss  |   |

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| Prefix    | Element name/role URI   | Element type and attributes   | Label type        | Label content  | References   |
|-----------|---|---|-------------------|--|--|
| ifrs-full | IncomeTaxRelatingToCompo<br>nentsOfOtherComprehensi<br>veIncomeThatWillBeReclassi<br>fiedToProfitOrLossAbstract |   | label             | Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]   |  |
| ifrs-full | IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeRe  | X duration, debit   | label             | Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss  | Disclosure: IAS 1.91   |
|           | classifiedToProfitOrLoss  | doc   | documentation     | The amount of income tax relating to amounts recognised in other comprehensive income that will not be reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]                                    |  |
|           |   |   | negatedTotalLabel | Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss   |  |
| ifrs-full | IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossAbstract          |   | label             | Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]   |  |
| ifrs-full | IncomeTaxRelatingToEx<br>changeDifferencesOnTransla<br>tionOfForeignOperation<br>sAndHedgesOfNetInvestment      | erencesOnTransla ignOperation esOfNetInvestment OperationsInclude omprehensiveIn  documen | label             | Income tax relating to exchange differences on translation of foreign operations and hedges of net investments in foreign operations included in other comprehensive income  | Common practice:<br>IAS 12.81 ab, Common<br>practice: IAS 1.90 |
|           | sInForeignOperationsInclude<br>dInOtherComprehensiveIn<br>come  |   | documentation     | The amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of net investments in foreign operations. [Refer: Other comprehensive income; Hedges of net investment in foreign operations [member]] |  |
|           |   |   | totalLabel        | Total income tax relating to exchange differences on translation of foreign operations and hedges of net investments in foreign operations included in other comprehensive income  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | IncomeTaxRelatingToEx changeDifferencesOnTransla tionOfForeignOperation sAndHedgesOfNetInvestment sInForeignOperationsInclude dInOtherComprehensiveIncomeAbstract |                             | label         | Income tax relating to exchange differences on translation of foreign operations and hedges of net investments in foreign operations included in other comprehensive income [abstract]   |   |
| ifrs-full | IncomeTaxRelatingToEx<br>changeDifferencesOnTransla<br>tionOfOtherComprehensi<br>veIncome   | X duration, debit           | label         | Income tax relating to exchange differences on translation of foreign operations included in other comprehensive income  | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           | venicome  |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to exchange differences on the translation of financial statements of foreign operations. [Refer: Other comprehensive income; Reserve of exchange differences on translation]  |   |
|           |   |                             | negatedLabel  | Income tax relating to exchange differences on translation of foreign operations included in other comprehensive income  |   |
| ifrs-full | IncomeTaxRelatingToEx<br>changeDifferencesOnTransla<br>tionOtherThanTranslationOf<br>ForeignOperationsIncludedI<br>nOtherComprehensiveIn                          | X duration, debit           | label         | Income tax relating to exchange differences on translation other than translation of foreign operations included in other comprehensive income   | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           | come  |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to exchange differences on translation of the financial statements of a parent company or a stand-alone entity to a different presentation currency. [Refer: Other comprehensive income; Reserve of exchange differences on translation] |   |
|           |   |                             | negatedLabel  | Income tax relating to exchange differences on translation other than translation of foreign operations included in other comprehensive income   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type              | Label content  | References  |
|-----------|---|-----------------------------|-------------------------|--|---|
| ifrs-full | IncomeTaxRelatingToFinan ceIncomeExpensesFromRein suranceContractsHeldOfO therComprehensiveIncome | X duration, debit           | label                   | Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income  | Disclosure: Effective<br>2023-01-01 IAS 12.81 ab,<br>Disclosure: Effective<br>2023-01-01 IAS 1.90,<br>Disclosure: Effective |
|           |   |                             | documentation           | The amount of income tax relating to amounts recognised in other comprehensive income in relation to finance income (expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]  | 2023-01-01 IFRS 17.82,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.90  |
|           |   |                             | negatedLabel            | Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income  |   |
| ifrs-full | IncomeTaxRelatingToFinan cialAssetsMeasuredAtFairVa lueThroughOtherComprehen siveIncome           |                             | label                   | Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income   | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90   |
|           |   |                             | documentation           | The amount of income tax relating to amounts recognised in other comprehensive income in relation to financial assets measured at fair value through other comprehensive income applying paragraph 4.1.2A of IFRS 9. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] |   |
|           |   |                             | commentaryGui-<br>dance | Do NOT use this element for income tax included in other comprehensive income relating to equity instruments designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9. Instead, use element 'Income tax relating to investments in equity instruments included in other comprehensive income'. |   |
|           |   |                             | negatedLabel            | Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income   |   |

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| Prefix    | Element name/role URI                                | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncomeTaxRelatingToHedge<br>sOfInvestmentsInEquityIn | X duration, debit           | label         | Income tax relating to hedges of investments in equity instruments included in other comprehensive income  | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           | strumentsOfOtherCompre<br>hensiveIncome              |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income; Reserve of gains and losses on hedging instruments that hedge investments in equity instruments] |   |
|           |  |                             | negatedLabel  | Income tax relating to hedges of investments in equity instruments included in other comprehensive income  |   |
| ifrs-full | IncomeTaxRelatingToHedge<br>sOfNetInvestmentsInFor   | X duration, debit           | label         | Income tax relating to hedges of net investments in foreign operations included in other comprehensive income  | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           | eignOperationsOfOtherCom<br>prehensiveIncome         |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of net investments in foreign operations. [Refer: Other comprehensive income]  |   |
|           |  |                             | negatedLabel  | Income tax relating to hedges of net investments in foreign operations included in other comprehensive income  |   |

| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References   |
|-----------|---|--|---------------|--|--|
| ifrs-full | IncomeTaxRelatingToInsuran ceFinanceIncomeExpensesFro mInsuranceContractsIssuedO fOtherComprehensiveIncome ThatWillBeReclassifiedToPro fitOrLoss    | eIncomeExpensesFro<br>aceContractsIssuedO<br>amprehensiveIncome<br>BeReclassifiedToPro | label         | Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss  | Disclosure: Effective<br>2023-01-01 IAS 12.81 ab,<br>Disclosure: Effective<br>2023-01-01 IAS 1.90,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.90 |
|           |   |  | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to insurance finance income (expenses) from insurance contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]     |  |
|           |   |  | negatedLabel  | Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss  |  |
| :         | IncomeTaxRelatingToInsuran ceFinanceIncomeExpensesFro mInsuranceContractsIssuedO fOtherComprehensiveIncome ThatWillNotBeReclassifiedTo ProfitOrLoss | X duration, debit  | label         | Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss  | Disclosure: Effective<br>2023-01-01 IAS 12.81 ab,<br>Disclosure: Effective<br>2023-01-01 IAS 1.90,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.90 |
|           |   |  | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to insurance finance income (expenses) from insurance contracts issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] |  |
|           |   |  | negatedLabel  | Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncomeTaxRelatingToInvest<br>mentsInEquityInstrumentsO<br>fOtherComprehensiveIn<br>come  | X duration, debit           | label         | Income tax relating to investments in equity instruments included in other comprehensive income  | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           |  |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to investments in equity instruments that the entity has designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9. [Refer: Other comprehensive income; Reserve of gains and losses from investments in equity instruments] |   |
|           |  |                             | negatedLabel  | Income tax relating to investments in equity instruments included in other comprehensive income  |   |
| ifrs-full | IncomeTaxRelatingToNetMo<br>vementInRegulatoryDeferra<br>lAccountBalancesRelatedToI<br>temsThatWillBeReclassified<br>ToProfitOrLoss    | X duration, debit           | label         | Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss   | Disclosure: IFRS 14.22 b                          |
|           |  |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]   |   |
| ifrs-full | IncomeTaxRelatingToNetMo<br>vementInRegulatoryDeferra<br>lAccountBalancesRelatedToI<br>temsThatWillNotBeReclassi<br>fiedToProfitOrLoss | X duration, debit           | label         | Income tax relating to net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss   | Disclosure: IFRS 14.22 a                          |
|           |  |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | IncomeTaxRelatingToOtherIn<br>dividuallyImmaterialCompo<br>nentsOfOtherComprehensi<br>veIncome                              | X duration, debit           | label         | Income tax relating to other individually immaterial components of other comprehensive income  | Common practice: IAS 1.85                         |
|           |   |                             | documentation | The amount of income tax relating to other individually immaterial components of other comprehensive income. [Refer: Other comprehensive income]   |   |
| ifrs-full | IncomeTaxRelatingToRemea<br>surementsOfDefinedBenefit<br>PlansOfOtherComprehensi<br>veIncome                                | X duration, debit           | label         | Income tax relating to remeasurements of defined benefit plans included in other comprehensive income  | Disclosure: IAS 12.81 ab,<br>Disclosure: IAS 1.90 |
|           |   |                             | documentation | The amount of income tax relating to amounts recognised in other comprehensive income in relation to remeasurements of defined benefit plans. [Refer: Other comprehensive income; Reserve of remeasurements of defined benefit plans; Defined benefit plans [member]]                    |   |
|           |   |                             | negatedLabel  | Income tax relating to remeasurements of defined benefit plans included in other comprehensive income  |   |
| ifrs-full | IncomeTaxRelatingToShareO<br>fOtherComprehensiveInco<br>meOfAssociatesAndJointVen<br>turesAccountedForUsingEqui<br>tyMethod | X duration, debit           | label         | Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method  | Disclosure: IAS 1.90                              |
|           |   |                             | documentation | The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax] |   |
|           |   |                             | totalLabel    | Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method   |   |

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| Prefix                                      | Element name/role URI  | Element type and attributes | Label type    | Label content  | References           |
|---|--|-----------------------------|---------------|--|----------------------|
| ifrs-full                                   | IncomeTaxRelatingToShareO fOtherComprehensiveInco meOfAssociatesAndJointVen turesAccountedForUsingEqui tyMethodAbstract                    |                             | label         | Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]   |                      |
| ifrs-full                                   | IncomeTaxRelatingToShareO fOtherComprehensiveInco meOfAssociatesAndJointVen turesAccountedForUsingEqui tyMethodThatWillBeReclassi          | X duration, debit           | label         | Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss  | Disclosure: IAS 1.91 |
|   | fiedToProfitOrLoss   |                             | documentation | The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax]     |                      |
|   |  |                             | negatedLabel  | Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss  |                      |
| fOtherCo<br>meOfAss<br>turesAcc<br>tyMethoo | IncomeTaxRelatingToShareO<br>fOtherComprehensiveInco<br>meOfAssociatesAndJointVen<br>turesAccountedForUsingEqui<br>tyMethodThatWillNotBeRe | 1                           | label         | Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss  | Disclosure: IAS 1.91 |
|   | classifiedToProfitOrLoss   |                             | documentation | The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax] |                      |
|   |  |                             | negatedLabel  | Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss  |                      |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | IncreaseDecreaseDueToAppli<br>cationOfIFRS15Member  | member                      | label         | IFRS 15 [member]   | Disclosure: IFRS 15.C8 a   |
|           |   |                             | documentation | This member stands for IFRS 15 Revenue with Contracts with Customers.  |  |
| ifrs-full | IncreaseDecreaseDueTo<br>ChangesInAccountingPoli<br>cyAndCorrectionsOfPriorPer<br>iodErrorsMember                             | member                      | label         | Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  | Disclosure: IAS 1.106 b,<br>Disclosure: IAS 8.28 f (i),<br>Disclosure: IAS 8.29 c (i),<br>Disclosure: IAS 8.49 b (i) |
|           |   |                             | documentation | This member stands for the financial effect of changes in accounting policy and corrections of prior period errors.  |  |
| ifrs-full | IncreaseDecreaseDueTo<br>ChangesInAccountingPolicyR<br>equiredByIFRSsCumulativeEf<br>fectAtDateOfInitialApplica<br>tionMember | member                      | label         | Increase (decrease) due to changes in accounting policy required by IFRSs, cumulative effect at date of initial application [member]   | Common practice: IAS 1.106   |
|           |   |                             | documentation | This member stands for the financial effect of changes in accounting policy for cumulative effect adjustment in the financial statements at the date of initial application of a new or amended IFRS Standard. [Refer: IFRSs [member]] |  |
| ifrs-full | IncreaseDecreaseDueTo<br>ChangesInAccountingPolicyR<br>equiredByIFRSsMember   | member                      | label         | Increase (decrease) due to changes in accounting policy required by IFRSs [member]   | Disclosure: IAS 8.28 f (i),<br>Disclosure: IAS 8.28 g  |
|           |   |                             | documentation | This member stands for the financial effect of changes in accounting policy required by IFRSs. [Refer: IFRSs [member]]   |  |
| ifrs-full | IncreaseDecreaseDueToDepar<br>tureFromRequirementOfIFRS<br>Member   | member                      | label         | Increase (decrease) due to departure from requirement of IFRS [member]   | Disclosure: IAS 1.20 d   |
|           |   |                             | documentation | This member stands for the financial effect of a departure from a requirement in an IFRS. [Refer: IFRSs [member]]  |  |
| ifrs-full | IncreaseDecreaseDueToVolun<br>taryChangesInAccountingPo<br>licyMember   | member                      | label         | Increase (decrease) due to voluntary changes in accounting policy [member]   | Disclosure: IAS 8.29 c (i),<br>Disclosure: IAS 8.29 d  |
|           |   |                             | documentation | This member stands for the financial effect of voluntary changes in accounting policy.   |  |

| Prefix   | Element name/role URI   | Element type and attributes                 | Label type    | Label content   | References                                   |
|--|---|---|---------------|---|--|
| ifrs-full  | IncreaseDecreaseInAccountin gEstimate   | X duration                                  | label         | Increase (decrease) in accounting estimate  | Disclosure: IAS 8.39                         |
|  |   |   | documentation | The increase (decrease) in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods.  |  |
| ifrs-full  | IncreaseDecreaseInAccumula<br>tedDeferredTaxRecognisedI<br>nOtherComprehensiveInco                              | X duration, debit                           | label         | Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  | Common practice: IAS 1.85                    |
|  | meDueToChangeInTaxRate  |   | documentation | The increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in the tax rate. [Refer: Other comprehensive income]   |  |
| DifferenceBetweenFairValutInitialRecognitionAndA | IncreaseDecreaseInAggregate<br>DifferenceBetweenFairValueA<br>tInitialRecognitionAndA<br>mountDeterminedUsingVa | weenFairValueA<br>itionAndA<br>ninedUsingVa | label         | Increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  | Example: IFRS 7.28 b                         |
|  |   |   | documentation | The increase (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss] |  |
|  |   |   | totalLabel    | Total increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  |  |
| ifrs-full  | IncreaseDecreaseInAllowan<br>ceAccountForCreditLossesOf<br>FinancialAssets                                      | X duration, credit                          | label         | Increase (decrease) in allowance account for credit losses of financial assets  | Disclosure: Expiry date 2023-01-01 IFRS 7.16 |
|  |   |   | documentation | The increase (decrease) in the allowance account used to record the impairment of financial assets due to credit losses. [Refer: Financial assets; Allowance account for credit losses of financial assets]   |  |
|  |   |   | totalLabel    | Total increase (decrease) in allowance account for credit losses of financial assets  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | IncreaseDecreaseInAssetsFor<br>InsuranceAcquisitionCash<br>Flows                  | X duration, debit           | label         | Increase (decrease) in assets for insurance acquisition cash flows  | Disclosure: Effective<br>2023-01-01 IFRS 17.105A |
|           |   |                             | documentation | The increase (decrease) in assets for insurance acquisition cash flows. [Refer: Assets; Insurance contracts [member]; Assets for insurance acquisition cash flows]  |  |
|           |   |                             | totalLabel    | Total increase (decrease) in assets for insurance acquisition cash flows  |  |
| ifrs-full | IncreaseDecreaseInCashAnd<br>CashEquivalents                                      | X duration, debit           | label         | Increase (decrease) in cash and cash equivalents after effect of exchange rate changes  | Disclosure: IAS 7.45                             |
|           |   |                             | documentation | The increase (decrease) in cash and cash equivalents after the effect of exchange rate changes on cash and cash equivalents held in foreign currencies. [Refer: Cash and cash equivalents; Effect of exchange rate changes on cash and cash equivalents]              |  |
|           |   |                             | netLabel      | Net increase (decrease) in cash and cash equivalents after effect of exchange rate changes  |  |
| ifrs-full | IncreaseDecreaseInCashAnd<br>CashEquivalentsBeforeEffec<br>tOfExchangeRateChanges | X duration, debit           | label         | Increase (decrease) in cash and cash equivalents before effect of exchange rate changes   | Disclosure: IAS 7.45                             |
|           |   |                             | documentation | The increase (decrease) in cash and cash equivalents before<br>the effect of exchange rate changes on cash and cash<br>equivalents held in foreign currencies. [Refer: Cash and cash<br>equivalents; Effect of exchange rate changes on cash and cash<br>equivalents] |  |
|           |   |                             | netLabel      | Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes   |  |
| ifrs-full | IncreaseDecreaseInCashAnd<br>CashEquivalentsDiscontinue<br>dOperations            | X duration, debit           | label         | Increase (decrease) in cash and cash equivalents, discontinued operations   | Common practice: IFRS 5.33 c                     |
|           | ·   |                             | documentation | The increase (decrease) in cash and cash equivalents from discontinued operations. [Refer: Cash and cash equivalents; Discontinued operations [member]]   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content   | References                   |
|-----------|--|-----------------------------|-------------------------|---|------------------------------|
| ifrs-full | IncreaseDecreaseInContingen<br>tConsiderationAssetLiability                            | X duration, debit           | label                   | Increase (decrease) in contingent consideration asset (liability)   | Disclosure: IFRS 3.B67 b (i) |
|           |  |                             | documentation           | The increase (decrease) in a contingent consideration asset (liability) relating to a business combination.   |                              |
| ifrs-full | rs-full IncreaseDecreaseInContingen<br>tLiabilitiesRecognisedInBusi<br>nessCombination | X duration, credit          | label                   | Increase (decrease) in contingent liabilities recognised in business combination  | Disclosure: IFRS 3.B67 c     |
|           |  |                             | documentation           | The increase (decrease) in contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]] |                              |
|           |  |                             | totalLabel              | Total increase (decrease) in contingent liabilities recognised in business combination  |                              |
|           | IncreaseDecreaseInCreditDeri<br>vativeFairValue  | X duration, debit           | label                   | Increase (decrease) in credit derivative, fair value  | Disclosure: IFRS 7.24G a     |
|           |  |                             | documentation           | The increase (decrease) in the fair value of a credit derivative. [Refer: Credit derivative, fair value]  |                              |
|           |  |                             | totalLabel              | Total increase (decrease) in credit derivative, fair value  |                              |
| ifrs-full | IncreaseDecreaseInCreditDeri vativeNominalAmount                                       | X duration                  | label                   | Increase (decrease) in credit derivative, nominal amount  | Disclosure: IFRS 7.24G a     |
|           |  |                             | documentation           | The increase (decrease) in the nominal amount of a credit derivative. [Refer: Credit derivative, nominal amount]  |                              |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.   |                              |
|           |  |                             | totalLabel              | Total increase (decrease) in credit derivative, nominal amount  |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
|           | IncreaseDecreaseInCurrent<br>TaxExpenseIncomeDueToRa<br>teRegulation            | X duration, debit           | label         | Increase (decrease) in current tax expense (income) due to rate regulation  | Disclosure: IFRS 14.34  |
|           |   |                             | documentation | The increase (decrease) in current tax expense (income) due to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator. [Refer: Current tax expense (income)]   |   |
| ifrs-full | IncreaseDecreaseInDeferre<br>dAcquisitionCostsArisingFro<br>mInsuranceContracts | X duration, debit           | label         | Increase (decrease) in deferred acquisition costs arising from insurance contracts  | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date |
|           |   |                             | documentation | The increase (decrease) in deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]  | 2023-01-01 IFRS 4.IG39  |
|           |   |                             | totalLabel    | Total increase (decrease) in deferred acquisition costs arising from insurance contracts  |   |
| ifrs-full | IncreaseDecreaseInDeferred<br>TaxExpenseIncomeDueToRa<br>teRegulation           | X duration, debit           | label         | Increase (decrease) in deferred tax expense (income) due to rate regulation   | Disclosure: IFRS 14.34  |
|           |   |                             | documentation | The increase (decrease) in deferred tax expense (income) due to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator. [Refer: Deferred tax expense (income)] |   |
| ifrs-full | IncreaseDecreaseInDeferred<br>TaxLiabilityAsset                                 | X duration, credit          | label         | Increase (decrease) in deferred tax liability (asset)   | Common practice: IAS 12.81  |
|           |   |                             | documentation | The increase (decrease) in a deferred tax liability (asset). [Refer: Deferred tax liability (asset)]  |   |
|           |   |                             | totalLabel    | Total increase (decrease) in deferred tax liability (asset)   |   |

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| Prefix  | Element name/role URI   | Element type and attributes | Label type  | Label content   | References   |
|---|---|-----------------------------|---|---|--|
| ifrs-full   | IncreaseDecreaseInDefinedBe<br>nefitObligationDueToReaso<br>nablyPossibleDecreaseInAc<br>tuarialAssumption                      | X instant, credit           | label   | Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption   | Disclosure: IAS 19.145 a   |
|   |   |                             | documentation   | The increase (decrease) in a defined benefit obligation that would have been caused by a decrease in a significant actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]]  |  |
| ifrs-full   | ifrs-full IncreaseDecreaseInDefinedBe nefitObligationDueToReaso nablyPossibleIncreaseInAc tuarialAssumption                     | X instant, credit           | label   | Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption   | Disclosure: IAS 19.145 a   |
|   |   |                             | documentation   | The increase (decrease) in a defined benefit obligation that would have been caused by an increase in a significant actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]] |  |
| ifrs-full  IncreaseDecreaseInDividend sPayableThroughChangeIn FairValueOfNoncashAsset sHeldForDistributionToOwn ers | sPayableThroughChangeIn<br>FairValueOfNoncashAsset  | X duration, credit          | label   | Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners  | Disclosure: IFRIC 17.16 b  |
|   |   | documentation               | The increase (decrease) in dividends payable through a change in the fair value of non-cash assets held for distribution to owners. |   |  |
| ifrs-full   | IncreaseDecreaseInEquityDue<br>ToReasonablyPossibleDecrea<br>seInRiskExposureThatArises<br>FromContractsWithinSco<br>peOfIFRS17 | X instant, credit           | label   | Increase (decrease) in equity due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (ii),<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (i) |
|   |   |                             | documentation   | The increase (decrease) in equity that would have been caused by a reasonably possible decrease in the risk variable that arises from contracts within the scope of IFRS 17.  |  |

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| Prefix   | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References   |
|--|---|--|---------------|--|--|
|  | IncreaseDecreaseInEquityDue<br>ToReasonablyPossibleDecrea<br>seInRiskExposureThatArises<br>FromContractsWithinSco<br>peOfIFRS17InsuranceCon<br>tractsIssuedBeforeMitigation | X instant, credit  | label         | Increase (decrease) in equity due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held              | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (i)  |
|  | ByReinsuranceContractsHeld  |  | documentation | The increase (decrease) in equity, before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible decrease in the risk variable that arises from contracts within the scope of IFRS 17. |  |
| ifrs-full  | IncreaseDecreaseInEquityDue<br>ToReasonablyPossibleIncrea<br>seInRiskExposureThatArises<br>FromContractsWithinSco<br>peOfIFRS17   | X instant, credit  | label         | Increase (decrease) in equity due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (i),<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (ii) |
|  | peonrks17   |  | documentation | The increase (decrease) in equity that would have been caused by a reasonably possible increase in the risk variable that arises from contracts within the scope of IFRS 17.   |  |
| ToReasonablyPossibleIn<br>seInRiskExposureThatA<br>FromContractsWithinSo<br>peOfIFRS17InsuranceC<br>tractsIssuedBeforeMitigs | ToReasonablyPossibleIncrea<br>seInRiskExposureThatArises<br>FromContractsWithinSco<br>peOfIFRS17InsuranceCon  | InRiskExposureThatArises<br>omContractsWithinSco<br>OfIFRS17InsuranceCon | label         | Increase (decrease) in equity due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held              | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (i)  |
|  | ByReinsuranceContractsHeld  |  | documentation | The increase (decrease) in equity, before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible increase in the risk variable that arises from contracts within the scope of IFRS 17. |  |
| ifrs-full  | IncreaseDecreaseInExistin<br>gLiabilitiesContingentLiabili<br>tiesRecognisedInBusiness  | X duration, credit   | label         | Increase in existing liabilities, contingent liabilities recognised in business combination  | Disclosure: IFRS 3.B67 c   |
|  | Combination   |  | documentation | The increase in existing contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]                                       |  |

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| Element name/role URI   | Element type and attributes  | Label type   | Label content  | References   |
|---|--|--|--|--|
| IncreaseDecreaseInExisting<br>ProvisionsOtherProvisions   | X duration, credit   | label  | Increase in existing provisions, other provisions  | Disclosure: IAS 37.84 b  |
|   |  | documentation  | The increase in existing other provisions. [Refer: Other provisions]   |  |
| IncreaseDecreaseInExposure<br>ToCreditRiskOnLoanCommit<br>mentsAndFinancialGuarantee                      | X duration, credit   | label  | Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts   | Disclosure: IFRS 7.35H,<br>Disclosure: IFRS 7.35I  |
| Contracts   |  | documentation  | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]   |  |
|   |  | totalLabel   | Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts   |  |
| IncreaseDecreaseInExposure<br>ToCreditRiskOnLoanCommit<br>mentsAndFinancialGuarantee<br>ContractsAbstract |  | label  | Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]  |  |
| IncreaseDecreaseInFairValue<br>MeasurementAssets  | X duration, debit  | label  | Increase (decrease) in fair value measurement, assets  | Disclosure: IFRS 13.93 e   |
|   |  | documentation  | The increase (decrease) in the fair value measurement of assets. [Refer: At fair value [member]]   |  |
|   |  | totalLabel   | Total increase (decrease) in fair value measurement, assets  |  |
| IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob                       | X duration, debit  | label  | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets  | Disclosure: IFRS 13.93 h (ii)  |
| servableInputAssets   |  | documentation  | The amount of increase (decrease) in the fair value measurement of assets due to a reasonably possible decrease in an unobservable input.  |  |
|   | IncreaseDecreaseInExisting ProvisionsOtherProvisions  IncreaseDecreaseInExposure ToCreditRiskOnLoanCommit mentsAndFinancialGuarantee Contracts  IncreaseDecreaseInExposure ToCreditRiskOnLoanCommit mentsAndFinancialGuarantee ContractsAbstract  IncreaseDecreaseInFairValue MeasurementAssets  IncreaseDecreaseInFairValue MeasurementDueToReasona | IncreaseDecreaseInExposure ToCreditRiskOnLoanCommit mentsAndFinancialGuarantee Contracts  IncreaseDecreaseInExposure ToCreditRiskOnLoanCommit mentsAndFinancialGuarantee Contracts  IncreaseDecreaseInExposure ToCreditRiskOnLoanCommit mentsAndFinancialGuarantee ContractsAbstract  IncreaseDecreaseInFairValue MeasurementAssets  X duration, credit X duration, credit  X duration, credit  X duration, credit  X duration, credit  X duration, credit  X duration, credit  X duration, credit  X duration, credit  X duration, credit  X duration, credit | IncreaseDecreaseInExposure ToCreditRiskOnLoanCommit mentsAndFinancialGuarantee Contracts  IncreaseDecreaseInExposure ToCreditRiskOnLoanCommit mentsAndFinancialGuarantee Contracts  IncreaseDecreaseInExposure ToCreditRiskOnLoanCommit mentsAndFinancialGuarantee Contracts  IncreaseDecreaseInExposure ToCreditRiskOnLoanCommit mentsAndFinancialGuarantee ContractsAbstract  IncreaseDecreaseInFairValue MeasurementAssets  X duration, debit documentation  totalLabel  IncreaseDecreaseInFairValue MeasurementDueToReasona blyPossibleDecreaseInUnob servableInputAssets  X duration, debit label | IncreaseDecreaseInExposure   TotalLabel   Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                            |
|-----------|--|-----------------------------|---------------|---|---------------------------------------|
| ifrs-full | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputEntitysOwnE<br>quityInstruments  | X duration, credit          | label         | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own equity instruments  | Disclosure: IFRS 13.93 h (ii)         |
|           | quity mon unions   |                             | documentation | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments due to a reasonably possible decrease in an unobservable input.  |                                       |
| ifrs-full | ifrs-full IncreaseDecreaseInFairValue MeasurementDueToReasona blyPossibleDecreaseInUnob servableInputLiabilities   | X duration, credit          | label         | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities  | Disclosure: IFRS 13.93 h (ii)         |
|           |  |                             | documentation | The amount of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible decrease in an unobservable input.  |                                       |
| ifrs-full | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedInO<br>therComprehensiveIncomeAf<br>terTaxAssets             | isona<br>(nob<br>idInO      | label         | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, assets  | Common practice:<br>IFRS 13.93 h (ii) |
|           |  |                             | documentation | The amount of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]                              |                                       |
| ifrs-full | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedInO<br>therComprehensiveIncomeAf<br>terTaxEntitysOwnEquityIn | X duration                  | label         | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments   | Common practice:<br>IFRS 13.93 h (ii) |
|           | struments  |                             | documentation | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)] |                                       |

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| Prefix  | Element name/role URI   | Element type and attributes | Label type   | Label content  | References                            |
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| Mea<br>blyl<br>serv<br>ther   | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedInO   |                             | label  | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities  | Common practice:<br>IFRS 13.93 h (ii) |
|   | therComprehensiveIncomeAf<br>terTaxLiabilities  |                             | documentation  | The amount of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]                          |                                       |
| ifrs-full   | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedInO<br>therComprehensiveIncomeBe<br>foreTaxAssets | X duration                  | label  | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets  |                                       |
|   |   |                             | documentation  | The amount of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]                              |                                       |
| ifrs-full  IncreaseDecreaseInFairValue MeasurementDueToReasona blyPossibleDecreaseInUnob servableInputRecognisedInO therComprehensiveIncomeBe foreTaxEntitysOwnEquityIn struments | ona<br>ob<br>inO  | label                       | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments | Common practice:<br>IFRS 13.93 h (ii)  |                                       |
|   | therComprehensiveIncomeBe<br>foreTaxEntitysOwnEquityIn  | omeBe                       | documentation  | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)] |                                       |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type   | Label content   | References                            |
|---|--|-----------------------------|--|---|---------------------------------------|
| MeasurementDueToF<br>blyPossibleDecreaseIn<br>servableInputRecogn   | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedInO  |                             | label  | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities  | Common practice:<br>IFRS 13.93 h (ii) |
|   | therComprehensiveIncomeBe<br>foreTaxLiabilities  |                             | documentation  | The amount of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]            |                                       |
| ifrs-full  IncreaseDecreaseInFairValue MeasurementDueToReasona blyPossibleDecreaseInUnob servableInputRecognisedIn ProfitOrLossAfterTaxAssets | X duration   | label                       | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets | Common practice:<br>IFRS 13.93 h (ii)   |                                       |
|   |  |                             | documentation  | The amount of increase (decrease) in the fair value measurement of assets, recognised in profit or loss after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]                              |                                       |
| ifrs-full   | IncreaseDecreaseInFairValue MeasurementDueToReasona blyPossibleDecreaseInUnob servableInputRecognisedIn ProfitOrLossAfterTaxEntity sOwnEquityInstruments | X duration                  | label  | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments   | Common practice:<br>IFRS 13.93 h (ii) |
|   |  |                             | documentation  | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)] |                                       |

| Prefix   | Element name/role URI   | Element type and attributes   | Label type  | Label content  | References                            |
|--|---|---|---|--|---------------------------------------|
| ifrs-full  | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedIn                                | X duration  | label   | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, liabilities  | Common practice:<br>IFRS 13.93 h (ii) |
|  | ProfitOrLossAfterTaxLiabil ities  |   | documentation   | The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]                          |                                       |
| ifrs-full  | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedIn                                | X duration  | label   | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets  | Common practice:<br>IFRS 13.93 h (ii) |
| ProfitOrLossBeforeTaxAssets  |   | documentation   | The amount of increase (decrease) in the fair value measurement of assets, recognised in profit or loss before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)] |  |                                       |
| MeasurementDueToReason<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedIn | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedIn<br>ProfitOrLossBeforeTaxEntity | DueToReasona<br>creaseInUnob<br>RecognisedIn<br>eforeTaxEntity  | label   | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments   | Common practice:<br>IFRS 13.93 h (ii) |
|  | sOwnEquityInstruments   |   | documentation   | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)] |                                       |
| M<br>bl<br>se<br>Pr  | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleDecreaseInUnob<br>servableInputRecognisedIn                                | easurementDueToReasona<br>vPossibleDecreaseInUnob<br>evableInputRecognisedIn<br>ofitOrLossBeforeTaxLiabil | label   | Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, liabilities   | Common practice:<br>IFRS 13.93 h (ii) |
|  | ProfitOrLossBeforeTaxLiabil ities   |   | documentation   | The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a reasonably possible decrease in an unobservable input. [Refer: Tax income (expense)]                         |                                       |

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| Prefix                                 | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                            |
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| ifrs-full                              | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser<br>vableInputAssets                                     | X duration, debit           | label         | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets  | Disclosure: IFRS 13.93 h (ii)         |
|  |  |                             | documentation | The amount of increase (decrease) in the fair value measurement of assets due to a reasonably possible increase in an unobservable input.  |                                       |
| ifrs-full                              | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser<br>vableInputEntitysOwnEqui<br>tyInstruments            | X duration, credit          | label         | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments   | Disclosure: IFRS 13.93 h (ii)         |
|  |  |                             | documentation | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments due to a reasonably possible increase in an unobservable input.   |                                       |
| ifrs-full                              | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser<br>vableInputLiabilities                                | X duration, credit          | label         | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities   | Disclosure: IFRS 13.93 h (ii)         |
|  |  |                             | documentation | The amount of increase (decrease) in the fair value measurement of liabilities due to a reasonably possible increase in an unobservable input.   |                                       |
| Measur<br>blyPoss<br>vableIn<br>therCo | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser<br>vableInputRecognisedInO<br>therComprehensiveIncomeAf | X duration                  | label         | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, assets   | Common practice:<br>IFRS 13.93 h (ii) |
|  | terTaxAssets   |                             | documentation | The amount of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)] |                                       |

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| Prefix   | Element name/role URI   | Element type and attributes   | Label type    | Label content   | References                            |
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| MeasurementDueToReas<br>blyPossibleIncreaseInUnd<br>vableInputRecognisedInco<br>therComprehensiveIncom | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser<br>vableInputRecognisedInO |   | label         | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments   | Common practice:<br>IFRS 13.93 h (ii) |
|  | terTaxEntitysOwnEquityIn  |   | documentation | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)] |                                       |
| MeasurementDueToReasona  |   | eToReasona<br>aseInUnobser<br>nisedInO  | label         | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, liabilities   | Common practice:<br>IFRS 13.93 h (ii) |
|  |   |   | documentation | The amount of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]                         |                                       |
| Measur<br>blyPoss<br>vableIn<br>therCor  | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser                            | surementDueToReasona ossibleIncreaseInUnobser eInputRecognisedInO ComprehensiveIncomeBe | label         | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets   | Common practice:<br>IFRS 13.93 h (ii) |
|  | vableInputRecognisedInO<br>therComprehensiveIncomeBe<br>foreTaxAssets   |   | documentation | The amount of increase (decrease) in the fair value measurement of assets, recognised in other comprehensive income before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]                             |                                       |

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| Prefix   | Element name/role URI   | Element type and attributes                           | Label type   | Label content  | References                            |
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| MeasurementD<br>blyPossibleIncro<br>vableInputReco<br>therCompreher      | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser<br>vableInputRecognisedInO | documentation   | label  | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments                                     | Common practice:<br>IFRS 13.93 h (ii) |
|  | therComprehensiveIncomeBe<br>foreTaxEntitysOwnEquityIn<br>struments   |   | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)] |  |                                       |
| MeasurementDueToRea<br>blyPossibleIncreaseInUn<br>vableInputRecognisedIn | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser<br>vableInputRecognisedInO | ona<br>bser<br>neBe                                   | label  | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, liabilities   | Common practice:<br>IFRS 13.93 h (ii) |
|  | therComprehensiveIncomeBe foreTaxLiabilities  |   | documentation  | The amount of increase (decrease) in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)] |                                       |
| MeasurementDu<br>blyPossibleIncrea<br>vableInputRecog                    | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser                            | PossibleIncreaseInUnobser<br>leInputRecognisedInProfi | label  | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets   | Common practice:<br>IFRS 13.93 h (ii) |
|  | vableInputRecognisedInProfi<br>tOrLossAfterTaxAssets  |   | documentation  | The amount of increase (decrease) in the fair value measurement of assets, recognised in profit or loss after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]                   |                                       |

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| ifrs-full IncreaseDecreaseInFairValue MeasurementDueToReasona blyPossibleIncreaseInUnobser vableInputRecognisedInProfitOrLossAfterTaxEntitysOwnE quityInstruments | X duration   | label  | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments | Common practice:<br>IFRS 13.93 h (ii)   |                                       |
|   |  | C  | documentation   | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)] |                                       |
| ifrs-full IncreaseDecreaseInFairValue MeasurementDueToReasona blyPossibleIncreaseInUnobser vableInputRecognisedInProfitOrLossAfterTaxLiabilities                  |  | label  | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, liabilities                     | Common practice:<br>IFRS 13.93 h (ii)   |                                       |
|   |  | ofi  | documentation   | The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]                         |                                       |
| ifrs-full   | ifrs-full  IncreaseDecreaseInFairValue MeasurementDueToReasona blyPossibleIncreaseInUnobser vableInputRecognisedInProfi tOrLossBeforeTaxAssets | entDueToReasona<br>eIncreaseInUnobser<br>RecognisedInProfi | label   | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets   | Common practice:<br>IFRS 13.93 h (ii) |
|   |  |  | documentation   | The amount of increase (decrease) in the fair value measurement of assets, recognised in profit or loss before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]                             |                                       |

| Prefix  | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                            |
|---|--|-----------------------------|---------------|--|---------------------------------------|
| Measurement<br>blyPossibleIno<br>vableInputRed<br>tOrLossBefore | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser<br>vableInputRecognisedInProfi<br>tOrLossBeforeTaxEntitysOw<br>nEquityInstruments | X duration                  | label         | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments   | Common practice:<br>IFRS 13.93 h (ii) |
|   | nequity instruments  |                             | documentation | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments, recognised in profit or loss before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)] |                                       |
| MeasurementDueToR<br>blyPossibleIncreaseInU                     | IncreaseDecreaseInFairValue<br>MeasurementDueToReasona<br>blyPossibleIncreaseInUnobser<br>vableInputRecognisedInProfi  | X duration                  | label         | Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, liabilities   | Common practice:<br>IFRS 13.93 h (ii) |
|   | to Loss before tax Liabilities   |                             | documentation | The amount of increase (decrease) in the fair value measurement of liabilities, recognised in profit or loss before tax, due to a reasonably possible increase in an unobservable input. [Refer: Tax income (expense)]                         |                                       |
| ifrs-full   | IncreaseDecreaseInFairValue<br>MeasurementEntitysOwnEqui<br>tyInstruments  | X duration, credit          | label         | Increase (decrease) in fair value measurement, entity's own equity instruments   | Disclosure: IFRS 13.93 e              |
|   |  |                             | documentation | The increase (decrease) in the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]  |                                       |
|   |  |                             | totalLabel    | Total increase (decrease) in fair value measurement, entity's own equity instruments   |                                       |
| ifrs-full   | IncreaseDecreaseInFairValue<br>MeasurementForSensitivityA<br>nalysesInWhichInputsAre<br>ChangedIndividuallyAsset<br>sAbstract  |                             | label         | Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, assets [abstract]   |                                       |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type | Label content  | References |
|-----------|--|-----------------------------|------------|--|------------|
| ifrs-full | IncreaseDecreaseInFairValue<br>MeasurementForSensitivityA<br>nalysesInWhichInputsAre<br>ChangedIndividuallyEntity<br>sOwnEquityInstrumentsAb<br>stract           |                             | label      | Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's own equity instruments [abstract]            |            |
| ifrs-full | IncreaseDecreaseInFairValue<br>MeasurementForSensitivityA<br>nalysesInWhichInputsAre<br>ChangedIndividuallyLiabilitie<br>sAbstract                               |                             | label      | Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, liabilities [abstract]                                |            |
| ifrs-full | IncreaseDecreaseInFairValue<br>MeasurementForSensitivityA<br>nalysesInWhichMultipleInput<br>sAreChangedSimultaneous<br>lyAssetsAbstract                          |                             | label      | Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract]                          |            |
| ifrs-full | IncreaseDecreaseInFairValue<br>MeasurementForSensitivityA<br>nalysesInWhichMultipleInput<br>sAreChangedSimultaneous<br>lyEntitysOwnEquityInstru<br>mentsAbstract |                             | label      | Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments [abstract] |            |
| ifrs-full | IncreaseDecreaseInFairValue<br>MeasurementForSensitivityA<br>nalysesInWhichMultipleInput<br>sAreChangedSimultaneously<br>LiabilitiesAbstract                     |                             | label      | Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, liabilities [abstract]                     |            |

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| Prefix    | Element name/role URI   | Element type and attributes                      | Label type    | Label content   | References   |
|-----------|---|--|---------------|---|--|
| ifrs-full | IncreaseDecreaseInFairValue<br>MeasurementLiabilities   | X duration, credit                               | label         | Increase (decrease) in fair value measurement, liabilities  | Disclosure: IFRS 13.93 e                           |
|           |   |  | documentation | The increase (decrease) in the fair value measurement of liabilities. [Refer: At fair value [member]]   |  |
|           |   |  | totalLabel    | Total increase (decrease) in fair value measurement, liabilities  |  |
| frs-full  | IncreaseDecreaseInFairVa<br>lueOfFinancialAssetsDescribe<br>dInParagraph39EaOfIFRS4                   | X duration, debit                                | label         | Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4   | Disclosure: Expiry date 2023-01-01 IFRS 4.39E a    |
|           |   |  | documentation | The increase (decrease) in the fair value of financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]                  |  |
| ifrs-full | IncreaseDecreaseInFairVa<br>lueOfFinancialAssetsOther<br>ThanThoseSpecifiedInParagra<br>ph39EaOfIFRS4 | fFinancialAssetsOther<br>ThoseSpecifiedInParagra | label         | Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39E b |
|           |   |  | documentation | The increase (decrease) in the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value] |  |
| frs-full  | IncreaseDecreaseInFinancia<br>lAssets   | ncia X duration, debit                           | label         | Increase (decrease) in financial assets   | Disclosure: IFRS 7.35H,<br>Disclosure: IFRS 7.35I  |
|           |   |  | documentation | The increase (decrease) in financial assets. [Refer: Financial assets]  |  |
|           |   |  | totalLabel    | Total increase (decrease) in financial assets   |  |
| frs-full  | IncreaseDecreaseInFinancia<br>lAssetsAbstract   |  | label         | Increase (decrease) in financial assets [abstract]  |  |
| frs-full  | IncreaseDecreaseInFinancia<br>lAssetsArisingFromChangeIn<br>MeasurementAttributeFirst                 | X instant, debit                                 | label         | Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9   | Disclosure: IFRS 7.42L b                           |
|           | ApplicationOfIFRS9  |  | documentation | The increase (decrease) in financial assets arising from a change in measurement attribute on the entity's transition to IFRS 9. [Refer: Financial assets]  |  |

| Prefix    | Element name/role URI   | Element type and attributes                         | Label type    | Label content   | References                                       |
|-----------|---|---|---------------|---|--|
| ifrs-full | IncreaseDecreaseInFinancia<br>lAssetsOnBasisOfMeasure<br>mentCategoryFirstApplicatio<br>nOfIFRS9      | X instant, debit                                    | label         | Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9   | Disclosure: IFRS 7.42L a                         |
|           | HOHFRS9   |   | documentation | The increase (decrease) in financial assets on the basis of their measurement categories in accordance with IAS 39 (ie not resulting from a change in the measurement attribute on transition to IFRS 9). [Refer: Financial assets]           |  |
| ifrs-full | IncreaseDecreaseInFinancial<br>LiabilitiesArisingFromChange<br>InMeasurementAttributeFirst            | X instant, credit                                   | label         | Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9  | Disclosure: IFRS 7.42L b                         |
|           | ApplicationOfIFRS9  |   | documentation | The increase (decrease) in financial liabilities arising from a change in the measurement attribute on the entity's transition to IFRS 9. [Refer: Financial liabilities]  |  |
| ifrs-full | IncreaseDecreaseInFinancial<br>LiabilitiesOnBasisOfMeasure<br>mentCategoryFirstApplicatio<br>nOfIFRS9 | ilitiesOnBasisOfMeasure<br>tCategoryFirstApplicatio | label         | Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9  | Disclosure: IFRS 7.42L a                         |
|           |   |   | documentation | The increase (decrease) in financial liabilities on the basis of their measurement categories in accordance with IAS 39 (ie not resulting from a change in the measurement attribute on transition to IFRS 9). [Refer: Financial liabilities] |  |
| ifrs-full | IncreaseDecreaseInInsurance<br>ContractsLiabilityAsset  | X duration, credit                                  | label         | Increase (decrease) in insurance contracts liability (asset)  | Common practice: Effective 2023-01-01 IFRS 17.99 |
|           |   |   | documentation | The increase (decrease) in insurance contracts liability (asset). [Refer: Insurance contracts liability (asset)]  |  |
|           |   |   | totalLabel    | Total increase (decrease) in insurance contracts liability (asset)  |  |
| ifrs-full | IncreaseDecreaseInInsurance<br>LiabilitiesNetOfReinsurance  | X duration, debit                                   | label         | Increase (decrease) in insurance liabilities, net of reinsurance  | Common practice: Expiry date 2023-01-01 IAS 1.85 |
|           |   |   | documentation | The increase (decrease) in insurance liabilities, net of reinsurance.   |  |

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|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseInIntangible<br>AssetsAndGoodwill   | X duration, debit           | label         | Increase (decrease) in intangible assets and goodwill  | Common practice:<br>IAS 38.118 e  |
|           |   |                             | documentation | The increase (decrease) in intangible assets and goodwill. [Refer: Intangible assets and goodwill]   |   |
|           |   |                             | totalLabel    | Total increase (decrease) in intangible assets and goodwill  |   |
| ifrs-full | IncreaseDecreaseInLiabilitie sArisingFromFinancingActiv ities                             | X duration, credit          | label         | Increase (decrease) in liabilities arising from financing activities   | Disclosure: IAS 7.44B   |
|           |   |                             | documentation | The increase (decrease) in liabilities arising from financing activities. [Refer: Liabilities arising from financing activities]   |   |
|           |   |                             | totalLabel    | Total increase (decrease) in liabilities arising from financing activities   |   |
| ifrs-full | IncreaseDecreaseInLiabilitie<br>sUnderInsuranceContractsAn<br>dReinsuranceContractsIssued | X duration, credit          | label         | Increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued  | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date |
|           |   |                             | documentation | The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]   | 2023-01-01 IFRS 4.IG37  |
|           |   |                             | totalLabel    | Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued  |   |
| ifrs-full | IncreaseDecreaseInNetAsset sAvailableForBenefits  | X duration, credit          | label         | Increase (decrease) in net assets available for benefits   | Disclosure: IAS 26.35 b   |
|           |   |                             | documentation | The increase (decrease) in net assets available for benefits. Net assets available for benefits are assets of a retirement benefit plan less liabilities other than the actuarial present value of promised retirement benefits. |   |
|           |   |                             | totalLabel    | Total increase (decrease) in net assets available for benefits   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | IncreaseDecreaseInNetDefi<br>nedBenefitLiabilityAsset   | X duration, credit          | label         | Increase (decrease) in net defined benefit liability (asset)  | Disclosure: IAS 19.141      |
|           |   |                             | documentation | The increase (decrease) in the net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]  |                             |
|           |   |                             | totalLabel    | Total increase (decrease) in net defined benefit liability (asset)  |                             |
| ifrs-full | IncreaseDecreaseInNetDefi<br>nedBenefitLiabilityAssetResul<br>tingFromAdministration<br>CostsNotReflectedInRetur<br>nOnPlanAssets | X duration, credit          | label         | Increase (decrease) in net defined benefit liability (asset) resulting from administration costs not reflected in return on plan assets   | Common practice: IAS 19.141 |
|           |   |                             | documentation | The increase (decrease) in the net defined benefit liability (asset) resulting from administration costs in the current period, that are not reflected in return on plan assets. [Refer: Administrative expenses; Net defined benefit liability (asset)] [Contrast: Administration costs not reflected in return on plan assets, defined benefit plans; Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense] |                             |
| ifrs-full | IncreaseDecreaseInNetDefi<br>nedBenefitLiabilityAssetResul<br>tingFromExpenseIncomeIn<br>ProfitOrLoss                             | X duration, credit          | label         | Increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss  | Common practice: IAS 19.141 |
|           |   |                             | documentation | The increase (decrease) in the net defined benefit liability (asset) resulting from expense (income) included in profit or loss. [Refer: Net defined benefit liability (asset); Profit (loss)] [Contrast: Post-employment benefit expense in profit or loss, defined benefit plans]   |                             |
|           |   |                             | totalLabel    | Total increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss  |                             |

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|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | IncreaseDecreaseInNetDefi<br>nedBenefitLiabilityAssetResul<br>tingFromMiscellaneousO<br>therChanges | X duration, credit          | label         | Increase (decrease) in net defined benefit liability (asset) resulting from miscellaneous other changes   | Common practice: IAS 19.141  |
|           |   |                             | documentation | The increase (decrease) in the net defined benefit liability (asset) resulting from miscellaneous other changes. [Refer: Net defined benefit liability (asset); Increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss; Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income] |                              |
|           |   |                             | totalLabel    | Total increase (decrease) in net defined benefit liability (asset) resulting from miscellaneous other changes   |                              |
| ifrs-full | IncreaseDecreaseInNetInvest<br>mentInFinanceLease   | X duration, debit           | label         | Increase (decrease) in net investment in finance lease  | Disclosure: IFRS 16.93       |
|           |   |                             | documentation | The increase (decrease) in the net investment in finance lease. [Refer: Net investment in finance lease]  |                              |
| ifrs-full | IncreaseDecreaseInNumberO<br>fOrdinarySharesIssued  | shares                      | label         | Increase (decrease) in number of ordinary shares issued   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The increase (decrease) in the number of ordinary shares issued. [Refer: Ordinary shares [member]]  |                              |
| ifrs-full | IncreaseDecreaseInNumber<br>OfSharesOutstanding   | shares                      | label         | Increase (decrease) in number of shares outstanding   | Disclosure: IAS 1.79 a (iv)  |
|           |   |                             | documentation | The increase (decrease) in the number of shares outstanding. [Refer: Number of shares outstanding]  |                              |
|           |   |                             | totalLabel    | Total increase (decrease) in number of shares outstanding   |                              |

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|-----------|--|--|---------------|---|--|
| ifrs-full | IncreaseDecreaseInProfitLoss<br>DueToReasonablyPossibleDe<br>creaseInRiskExposureThatAri<br>sesFromContractsWithinSco<br>peOfIFRS17                              | X duration, credit   | label         | Increase (decrease) in profit (loss) due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (ii),<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (i) |
|           | peomicory  |  | documentation | The increase (decrease) in profit (loss) that would have been caused by a reasonably possible decrease in the risk variable that arises from contracts within the scope of IFRS 17.   |  |
| ifrs-full | IncreaseDecreaseInProfitLoss DueToReasonablyPossibleDe creaseInRiskExposureThatAri sesFromContractsWithinSco peOfIFRS17InsuranceCon tractsIssuedBeforeMitigation | X duration, credit   | label         | Increase (decrease) in profit (loss) due to reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held              | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (i)  |
|           | ByReinsuranceContractsHeld   |  | documentation | The increase (decrease) in profit (loss), before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible decrease in the risk variable that arises from contracts within the scope of IFRS 17. |  |
| ifrs-full | IncreaseDecreaseInProfitLoss<br>DueToReasonablyPossibleIn<br>creaseInRiskExposureThatAri<br>sesFromContractsWithinSco  | ueToReasonablyPossibleIn<br>easeInRiskExposureThatAri  | label         | Increase (decrease) in profit (loss) due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (ii),<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (i) |
|           | pcom ks 17   |  | documentation | The increase (decrease) in profit (loss) that would have been caused by a reasonably possible increase in the risk variable that arises from contracts within the scope of IFRS 17.   |  |
| ifrs-full | IncreaseDecreaseInProfitLoss DueToReasonablyPossibleIn creaseInRiskExposureThatAri sesFromContractsWithinSco peOfIFRS17InsuranceCon tractsIssuedBeforeMitigation | neToReasonablyPossibleIn easeInRiskExposureThatAri sFromContractsWithinSco OfIFRS17InsuranceCon nctsIssuedBeforeMitigation | label         | Increase (decrease) in profit (loss) due to reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held              | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (i)  |
|           | ByReinsuranceContractsHeld   |  | documentation | The increase (decrease) in profit (loss), before mitigation by reinsurance contracts held, that would have been caused by a reasonably possible increase in the risk variable that arises from contracts within the scope of IFRS 17. |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseInProvision<br>ForUnearnedPremium                 | X duration, debit           | label         | Increase (decrease) in provision for unearned premium  | Common practice: Expiry date 2023-01-01 IAS 1.85                        |
|           |   |                             | documentation | The increase (decrease) in the provision for unearned premiums. [Refer: Unearned premiums]                                   |   |
| ifrs-full | IncreaseDecreaseInRegulator<br>yDeferralAccountCreditBalan<br>ces | X duration, credit          | label         | Increase (decrease) in regulatory deferral account credit balances   | Disclosure: IFRS 14.33 a  |
|           |   |                             | documentation | The increase (decrease) in regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances] |   |
|           |   |                             | totalLabel    | Total increase (decrease) in regulatory deferral account credit balances   |   |
| ifrs-full | IncreaseDecreaseInRegulator<br>yDeferralAccountDebitBalan<br>ces  | X duration, debit           | label         | Increase (decrease) in regulatory deferral account debit balances  | Disclosure: IFRS 14.33 a  |
|           |   |                             | documentation | The increase (decrease) in regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]   |   |
|           |   |                             | totalLabel    | Total increase (decrease) in regulatory deferral account debit balances  |   |
| ifrs-full | IncreaseDecreaseInReinsuran<br>ceAssets                           | X duration, debit           | label         | Increase (decrease) in reinsurance assets  | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date |
|           |   |                             | documentation | The increase (decrease) in reinsurance assets. [Refer: Reinsurance assets]   | 2023-01-01 IFRS 4.IG37  |
|           |   |                             | totalLabel    | Total increase (decrease) in reinsurance assets  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseInReserveOf<br>GainsAndLossesOnFinancia<br>IAssetsMeasuredAtFairValue<br>ThroughOtherComprehensi<br>veIncomeRelatedToInsurance<br>ContractsToWhichPara<br>graphsC18bC19bC24<br>bAndC24cOfIFRS17HaveBee<br>nApplied |                             | label         | Increase (decrease) in reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied   | Common practice: Effective 2023-01-01 IFRS 17.116 |
|           |  |                             | documentation | The increase (decrease) in the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied. [Refer: Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied] |   |
| ifrs-full | IncreaseDecreaseInWorking<br>Capital   | X duration, credit          | label         | Increase (decrease) in working capital   | Common practice: IAS 7.20                         |
|           |  |                             | documentation | The increase (decrease) in working capital.  |   |
| ifrs-full | IncreaseDecreaseThroughAc quisitionOfSubsidiary  | X duration, credit          | label         | Increase (decrease) through acquisition of subsidiary, equity  | Common practice: IAS 1.106 d                      |
|           |  |                             | documentation | The increase (decrease) in equity resulting from the acquisition of subsidiaries. [Refer: Subsidiaries [member]]   |   |
| ifrs-full | IncreaseDecreaseThroughAd ditionalItemsNecessaryToUn derstandChangeInsurance ContractsLiabilityAsset   | X duration, credit          | label         | Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.105 d |
|           | Contractolinomity 1 isoct  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from additional items that may be necessary to understand the change in the net carrying amount of the insurance contracts. [Refer: Insurance contracts liability (asset)]  |   |

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|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | IncreaseDecreaseThroughAd<br>justmentsArisingFromPassa<br>geOfTimeAllowanceAccount<br>ForCreditLossesOfFinancia               | X duration, credit          | label         | Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets   | Common practice: Expiry date 2023-01-01 IFRS 7.16      |
|           | lAssets   |                             | documentation | The increase (decrease) in the allowance account for credit losses of financial assets resulting from adjustments arising from the passage of time. [Refer: Allowance account for credit losses of financial assets]  |  |
| ifrs-full | IncreaseDecreaseThroughAd justmentsArisingFromPassa geOfTimeLiabilitiesUnderIn suranceContractsAndReinsur anceContractsIssued | X duration, credit          | label         | Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued  | Common practice: Expiry date 2023-01-01 IFRS 4.37 e    |
|           |   |                             | documentation | The increase (decrease) in liabilities under issued insurance contracts and reinsurance contracts resulting from adjustments arising from the passage of time. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]  |  |
| ifrs-full | IncreaseDecreaseThroughAd<br>justmentsArisingFromPassa<br>geOfTimeReinsuranceAssets   | X duration, debit           | label         | Increase (decrease) through adjustments arising from passage of time, reinsurance assets  | Common practice: Expiry date 2023-01-01 IFRS 4.37 e    |
|           |   |                             | documentation | The increase (decrease) in reinsurance assets resulting from adjustments arising from the passage of time. [Refer: Reinsurance assets]  |  |
| ifrs-full | IncreaseDecreaseThroughA<br>mortisationOfInsuranceAc<br>quisitionCashFlowsInsurance<br>ContractsLiabilityAsset                | X duration, credit          | label         | Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.103 b (ii) |
|           |   |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from amortisation of insurance acquisition cash flows. [Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)] |  |

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|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | IncreaseDecreaseThroughA<br>mountsRecognisedInProfitOr<br>LossAggregateDifferenceBet<br>weenFairValueAtInitialRecog<br>nitionAndAmountDetermine<br>dUsingValuationTechni<br>queYetToBeRecognised | X duration                  | label         | Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  | Example: IFRS 7.28 b, Example: IFRS 7.IG14 |
|           |  |                             | documentation | The increase (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss resulting from amounts recognised in profit or loss. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]] |  |
| ifrs-full | IncreaseDecreaseThroughAp<br>propriationOfRetainedEarn<br>ings   | X duration, credit          | label         | Increase (decrease) through appropriation of retained earnings, equity   | Common practice: IAS 1.106 d               |
|           |  |                             | documentation | The increase (decrease) in equity resulting from the appropriation of retained earnings. [Refer: Retained earnings]  |  |
| ifrs-full | IncreaseDecreaseThroughBa<br>lancesRecognisedInCurrent<br>PeriodInStatementOfFinan<br>cialPositionRegulatoryDefer  | X duration, credit          | label         | Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances  | Example: IFRS 14.33 a (i)                  |
|           | ralAccountCreditBalances   |                             | documentation | The increase (decrease) in regulatory deferral account credit balances resulting from balances recognised in the current period in the statement of financial position. [Refer: Regulatory deferral account credit balances]   |  |
| ifrs-full | IncreaseDecreaseThroughBa<br>lancesRecognisedInCurrent<br>PeriodInStatementOfFinan<br>cialPositionRegulatoryDefer<br>ralAccountDebitBalances   | edInCurrent<br>entOfFinan   | label         | Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances   | Example: IFRS 14.33 a (i)                  |
|           |  |                             | documentation | The increase (decrease) in regulatory deferral account debit balances resulting from balances recognised in the current period in the statement of financial position. [Refer: Regulatory deferral account debit balances]   |  |

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|-----------|---|-----------------------------|-------------------------|---|--------------------------|
| ifrs-full | IncreaseDecreaseThroughBu sinessCombinationsAndDis  | X duration, credit          | label                   | Increase (decrease) in net defined benefit liability (asset) resulting from business combinations and disposals   | Disclosure: IAS 19.141 h |
|           | posalsNetDefinedBenefitLiabi<br>lityAsset   | document                    | documentation           | The increase (decrease) in the net defined benefit liability (asset) resulting from business combinations and disposals. [Refer: Business combinations [member]; Net defined benefit liability (asset)]   |                          |
|           |   |                             | commentaryGui-<br>dance | Increases in the present value of defined benefit obligation or net defined benefit liability resulting from business combinations should be tagged with a positive value; decreases resulting from business disposals should be tagged with a negative value. Increases in the fair value of plan assets resulting from business combinations represent a decrease in net defined benefit liability (equivalent to an increase in net defined benefit asset) and should be tagged with a negative value; decreases in the fair value of plan assets resulting from business disposals represent an increase in the net defined benefit liability and should be tagged with a positive value. |                          |
| ifrs-full | IncreaseDecreaseThroughBu sinessCombinationsAndDis posalsReimbursementRights  X duration, | ssCombinationsAndDis        | label                   | Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from resulting from business combinations and disposals  |                          |
|           |   |                             | documentation           | The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from the effects of business combinations and disposals. [Refer: Business combinations [member]; Reimbursement rights related to defined benefit obligation, at fair value]  |                          |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughBu<br>sinessCombinationsDeferred<br>TaxLiabilityAsset                                | X duration, credit          | label         | Increase (decrease) through business combinations, deferred tax liability (asset)  | Common practice: IAS 12.81                        |
|           |   |                             | documentation | The increase (decrease) in deferred tax liability (asset) resulting from business combinations. [Refer: Deferred tax liability (asset)]  |   |
| ifrs-full | IncreaseDecreaseThrough<br>CashFlowsInsuranceContract<br>sLiabilityAsset                                    | X duration, credit          | label         | Increase (decrease) through cash flows, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.105 a |
|           |   |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from cash flows. [Refer: Insurance contracts liability (asset)]   |   |
|           |   |                             | totalLabel    | Total increase (decrease) through cash flows, insurance contracts liability (asset)  |   |
| ifrs-full | IncreaseDecreaseThrough<br>CashFlowsInsuranceContract<br>sLiabilityAssetAbstract                            |                             | label         | Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract]   |   |
| ifrs-full | IncreaseDecreaseThrough<br>ChangeInDiscountRateCon<br>tingentLiabilitiesRecognise<br>dInBusinessCombination | X duration, credit          | label         | Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination   | Disclosure: IFRS 3.B67 c                          |
|           | unibusinessCombination  |                             | documentation | The increase (decrease) in contingent liabilities recognised in a business combination due to changes in the discount rate. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]] |   |
| ifrs-full | IncreaseDecreaseThrough<br>ChangeInDiscountRateOther<br>Provisions  | X duration, credit          | label         | Increase (decrease) through change in discount rate, other provisions  | Disclosure: IAS 37.84 e                           |
|           |   |                             | documentation | The increase (decrease) in other provisions resulting from a change in discount rate. [Refer: Other provisions]  |   |

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| Element name/role URI   | Element type and attributes   | Label type   | Label content  | References   |
|---|---|--|--|--|
| IncreaseDecreaseThrough<br>ChangeInEquityOfSubsidiar<br>ies   | X duration, credit  | label  | Increase (decrease) through change in equity of subsidiaries, equity   | Common practice: IAS 1.106 d                           |
|   |   | documentation  | The increase (decrease) in the entity's equity resulting from the change in the equity of subsidiaries. [Refer: Subsidiaries [member]]   |  |
| IncreaseDecreaseThrough<br>ChangeInRiskAdjustmentFor<br>NonfinancialRiskThatDoes<br>NotRelateToFutureOrPastSer<br>viceInsuranceContractsLiabili | X duration, credit  | label  | Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.104 b (ii) |
| tyAsset   |   | documentation  | The increase (decrease) in insurance contracts liability (asset) resulting from the change in the risk adjustment for non-financial risk that does not relate to future service or past service. [Refer: Insurance contracts liability (asset); Risk adjustment for non-financial risk [member]]   |  |
| IncreaseDecreaseThrough<br>ChangesInDiscountRatesRe<br>gulatoryDeferralAccountCre<br>ditBalances  | X duration, credit  | label  | Increase (decrease) through changes in discount rates, regulatory deferral account credit balances   | Example: IFRS 14.33 a (iii)                            |
|   |   | documentation  | The increase (decrease) in regulatory deferral account credit balances resulting from changes in discount rates. [Refer: Regulatory deferral account credit balances]  |  |
| IncreaseDecreaseThrough<br>ChangesInDiscountRatesRe<br>gulatoryDeferralAccountDe<br>bitBalances   | X duration, debit   | label  | Increase (decrease) through changes in discount rates, regulatory deferral account debit balances  | Example: IFRS 14.33 a (iii)                            |
|   |   | documentation  | The increase (decrease) in regulatory deferral account debit balances resulting from changes in discount rates. [Refer: Regulatory deferral account debit balances]  |  |
|   | IncreaseDecreaseThrough ChangeInEquityOfSubsidiar ies  IncreaseDecreaseThrough ChangeInRiskAdjustmentFor NonfinancialRiskThatDoes NotRelateToFutureOrPastSer viceInsuranceContractsLiabili tyAsset  IncreaseDecreaseThrough ChangesInDiscountRatesRe gulatoryDeferralAccountCre ditBalances  IncreaseDecreaseThrough ChangesInDiscountRatesRe gulatoryDeferralAccountDe | IncreaseDecreaseThrough ChangeInEquityOfSubsidiar ies  IncreaseDecreaseThrough ChangeInRiskAdjustmentFor NonfinancialRiskThatDoes NotRelateToFutureOrPastSer viceInsuranceContractsLiabili tyAsset  IncreaseDecreaseThrough ChangesInDiscountRatesRe gulatoryDeferralAccountCre ditBalances  X duration, credit | IncreaseDecreaseThrough ChangeInEquityOfSubsidiar ies  IncreaseDecreaseThrough ChangeInRiskAdjustmentFor NonfinancialRiskThatDoes NotRelateToFutureOrPastSer viceInsuranceContractsLiabilityAsset  IncreaseDecreaseThrough ChangesInDiscountRatesRe gulatoryDeferralAccountCre ditBalances  X duration, credit documentation  X duration, credit documentation  X duration, credit documentation  X duration, credit documentation | IncreaseDecreaseThrough ChangeInEquityOfSubsidiar ies  |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References                    |
|-----------|--|---|---------------|---|-------------------------------|
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInEstimatesThatAd<br>justContractualServiceMargi<br>nInsuranceContractsLiabili<br>tyAsset      | hatAd<br>eMargi<br>.iabili  | label         | Increase (decrease) through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)  | 2023-01-01 IFRS 17.104 a (i)  |
|           |  |   | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from changes in estimates that adjust the contractual service margin. [Refer: Insurance contracts liability (asset); Contractual service margin [member]]        |                               |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInEstimatesThatDo<br>NotAdjustContractualService<br>MarginInsuranceContractsLia<br>bilityAsset | angesInEstimatesThatDo<br>AdjustContractualService<br>rginInsuranceContractsLia | label         | Increase (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)   | 2023-01-01 IFRS 17.104 a (ii) |
|           |  |   | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from changes in estimates that do not adjust the contractual service margin. [Refer: Insurance contracts liability (asset); Contractual service margin [member]] |                               |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInFairValuesLiabilitie<br>sArisingFromFinancingActiv<br>ities                                  | angesInFairValuesLiabilitie<br>isingFromFinancingActiv                          | label         | Increase (decrease) through changes in fair values, liabilities arising from financing activities   |                               |
|           |  |   | documentation | The increase (decrease) in liabilities arising from financing activities resulting from changes in fair values. [Refer: Liabilities arising from financing activities]  |                               |

| Prefix    | Element name/role URI   | Element type and attributes | Label type              | Label content   | References                  |
|-----------|---|-----------------------------|-------------------------|---|-----------------------------|
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInForeignExchange<br>RatesNetDefinedBenefitLiabi<br>lityAsset         | X duration, credit          | label                   | Increase (decrease) in net defined benefit liability (asset) resulting from changes in foreign exchange rates, net defined benefit liability (asset)  | Disclosure: IAS 19.141 e    |
|           |   |                             | documentation           | The increase (decrease) in the net defined benefit liability (asset) resulting from changes in foreign exchange rates. [Refer: Net defined benefit liability (asset)]   |                             |
|           |   |                             | commentaryGui-<br>dance | Increases in the present value of defined benefit obligation or net defined benefit liability resulting from changes in foreign exchange rates should be tagged with a positive value; decreases should be tagged with a negative value. Increases in the fair value of plan assets resulting from changes in foreign exchange rates represent a decrease in the net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a negative value; decreases in the fair value of plan assets represent an increase in the net defined benefit liability and should be tagged with a positive value. |                             |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInForeignExchange<br>RatesRegulatoryDeferralAc<br>countCreditBalances | X duration, credit          | label                   | Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances  | Example: IFRS 14.33 a (iii) |
|           |   |                             | documentation           | The increase (decrease) in regulatory deferral account credit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account credit balances]   |                             |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInForeignExchange<br>RatesRegulatoryDeferralAc<br>countDebitBalances  | X duration, debit           | label                   | Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances   | Example: IFRS 14.33 a (iii) |
|           |   |                             | documentation           | The increase (decrease) in regulatory deferral account debit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account debit balances]   |                             |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                    |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInModelsOrRiskPara<br>metersExposureToCreditRis<br>kOnLoanCommitmentsAnd<br>FinancialGuaranteeContracts        | X duration, credit          | label         | Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts  | Example: IFRS 7.35H,<br>Example: IFRS 7.IG20B |
|           |  |                             | documentation | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from changes in models or risk parameters. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] |   |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInModelsOrRiskPara<br>metersFinancialAssets  | X duration, debit           | label         | Increase (decrease) through changes in models or risk parameters, financial assets   | Example: IFRS 7.35H,<br>Example: IFRS 7.IG20B |
|           |  |                             | documentation | The increase (decrease) in financial assets resulting from changes in models or risk parameters. [Refer: Financial assets]   |   |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInOwnershipInterest<br>sInSubsidiariesThatDoNotRe<br>sultInLossOfControl                                       | X duration, credit          | label         | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity   | Disclosure: IAS 1.106 d (iii)                 |
|           |  |                             | documentation | The increase (decrease) in equity through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]]   |   |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesInOwnershipInterest<br>sInSubsidiariesThatDoNotRe<br>sultInLossOfControlEquityAt<br>tributableToOwnersOfParent | X duration, credit          | label         | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent  | Disclosure: IFRS 12.18                        |
|           |  |                             | documentation | The increase (decrease) in equity attributable to owners of the parent through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]; Equity attributable to owners of parent]         |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | IncreaseDecreaseThrough<br>ChangesThatRelateToCurrent<br>ServiceInsuranceContractsLia<br>bilityAsset         | X duration, credit          | label         | Increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.104 b  |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from changes that relate to current service. [Refer: Insurance contracts liability (asset)] |  |
|           |  |                             | totalLabel    | Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)  |  |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesThatRelateToCurrent<br>ServiceInsuranceContractsLia<br>bilityAssetAbstract |                             | label         | Increase (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]   |  |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesThatRelateToFuture<br>ServiceInsuranceContractsLia<br>bilityAsset          | X duration, credit          | label         | Increase (decrease) through changes that relate to future service, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.103 b (iv),<br>Disclosure: Effective<br>2023-01-01 IFRS 17.104 a |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from changes that relate to future service. [Refer: Insurance contracts liability (asset)]  |  |
|           |  |                             | totalLabel    | Total increase (decrease) through changes that relate to future service, insurance contracts liability (asset)   |  |
| ifrs-full | IncreaseDecreaseThrough<br>ChangesThatRelateToFuture<br>ServiceInsuranceContractsLia<br>bilityAssetAbstract  |                             | label         | Increase (decrease) through changes that relate to future service, insurance contracts liability (asset) [abstract]  |  |

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| Prefix    | Element name/role URI   | Element type and attributes                     | Label type    | Label content  | References   |
|-----------|---|---|---------------|--|--|
| ifrs-full | IncreaseDecreaseThrough<br>ChangesThatRelateToPastSer<br>viceInsuranceContractsLiabili<br>tyAsset                                   | X duration, credit label document               | label         | Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)   | Disclosure: Effective 2023-01-01 IFRS 17.103b (iii), |
|           |   |   | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from changes that relate to past service, ie changes in fulfilment cash flows relating to incurred claims. [Refer: Insurance contracts liability (asset)]   |  |
| ifrs-full | IncreaseDecreaseThrough<br>ConversionOfConvertibleIn<br>struments   |   | label         | Increase (decrease) through conversion of convertible instruments, equity  |  |
|           |   |   | documentation | The increase (decrease) in equity resulting from the conversion of convertible instruments.  |  |
| ifrs-full | rs-full IncreaseDecreaseThroughCu mulativeCatchupAdjustment sToRevenueArisingFrom ChangeInEstimateOfTransac tionPriceContractAssets | ulativeCatchupAdjustment<br>oRevenueArisingFrom | label         | Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets   |  |
|           |   |   | documentation | The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets] |  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References             |
|-----------|--|-----------------------------|---------------|--|------------------------|
| ifrs-full | IncreaseDecreaseThroughCu<br>mulativeCatchupAdjustment<br>sToRevenueArisingFrom<br>ChangeInEstimateOfTransac<br>tionPriceContractLiabilities | X duration, credit          | label         | Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities  | Example: IFRS 15.118 b |
|           |  |                             | documentation | The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities] |                        |
| ifrs-full | IncreaseDecreaseThroughCu<br>mulativeCatchupAdjustment<br>sToRevenueArisingFrom<br>ChangeInMeasureOfProgress<br>ContractAssets               | X duration, debit           | label         | Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets   | Example: IFRS 15.118 b |
|           |  |                             | documentation | The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a change in the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets]  |                        |
| ifrs-full | IncreaseDecreaseThroughCu<br>mulativeCatchupAdjustment<br>sToRevenueArisingFrom<br>ChangeInMeasureOfProgress<br>ContractLiabilities          | X duration, credit          | label         | Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities  | Example: IFRS 15.118 b |
|           |  |                             | documentation | The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]  |                        |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References             |
|-----------|--|-----------------------------|---------------|--|------------------------|
| ifrs-full | IncreaseDecreaseThroughCu<br>mulativeCatchupAdjustment<br>sToRevenueArisingFromCon<br>tractModificationContractAs<br>sets      | X duration, debit           | label         | Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets   | Example: IFRS 15.118 b |
|           | SELS   |                             | documentation | The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a contract modification. A contract modification is a change in the scope or price (or both) of a contract that is approved by the parties to the contract. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets]           |                        |
| ifrs-full | IncreaseDecreaseThroughCu<br>mulativeCatchupAdjustment<br>sToRevenueArisingFromCon<br>tractModificationContractLi<br>abilities | X duration, credit          | label         | Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities  | Example: IFRS 15.118 b |
|           | abilities  |                             | documentation | The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a contract modification. A contract modification is a change in the scope or price (or both) of a contract that is approved by the parties to the contract. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities] |                        |
| ifrs-full | IncreaseDecreaseThroughCu<br>mulativeCatchupAdjustment<br>sToRevenueContractAssets   | X duration, debit           | label         | Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets  | Example: IFRS 15.118 b |
|           |  |                             | documentation | The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue. [Refer: Contract assets; Revenue from contracts with customers]  |                        |
| ifrs-full | IncreaseDecreaseThroughCu<br>mulativeCatchupAdjustment<br>sToRevenueContractLiabil<br>ities                                    | X duration, credit          | label         | Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities   | Example: IFRS 15.118 b |
|           | IIICS  |                             | documentation | The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue. [Refer: Contract liabilities; Revenue from contracts with customers]  |                        |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | IncreaseDecreaseThroughDis posalOfSubsidiary   | X duration, credit          | label         | Increase (decrease) through disposal of subsidiary, equity  | Common practice: IAS 1.106 d                      |
|           |  |                             | documentation | The increase (decrease) in equity resulting from the disposal of subsidiaries. [Refer: Subsidiaries [member]]   |   |
| ifrs-full | IncreaseDecreaseThroughEf fectOfChangesInForeignEx changeRatesLiabilitiesArising FromFinancingActivities                                       | X duration, credit          | label         | Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities  | Disclosure: IAS 7.44B c                           |
|           |  |                             | documentation | The increase (decrease) in liabilities arising from financing activities resulting from the effect of changes in foreign exchange rates. [Refer: Liabilities arising from financing activities]   |   |
| ifrs-full | IncreaseDecreaseThroughEf<br>fectOfChangesInRiskOfNon<br>performanceByIssuerOfRein<br>suranceContractsHeldInsuran<br>ceContractsLiabilityAsset | X duration, credit          | label         | Increase (decrease) through effect of changes in risk of non-<br>performance by issuer of reinsurance contracts held,<br>insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.105 b |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from the effect of changes in the risk of non-performance by the issuer of reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]] |   |
| ifrs-full | IncreaseDecreaseThroughEf<br>fectsOfContractsAcquiredIn<br>PeriodInsuranceContractsLia<br>bilityAsset  | X duration, credit          | label         | Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.108 a |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from the effects of contracts acquired from other entities in transfers of insurance contracts or business combinations in the period. [Refer: Insurance contracts liability (asset)]      |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughEf<br>fectsOfContractsInitiallyRe<br>cognisedInPeriodInsurance<br>ContractsLiabilityAsset                 | X duration, credit          | label         | Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.104 a (iii),<br>Disclosure: Effective<br>2023-01-01 IFRS 17.107 |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from the effects of contracts initially recognised in the period. [Refer: Insurance contracts liability (asset)]  |   |
| ifrs-full | IncreaseDecreaseThroughEf fectsOfGroupsOfOnerous<br>ContractsInitiallyRecognise<br>dInPeriodInsuranceContract<br>sLiabilityAsset | X duration, credit          | label         | Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.108 b   |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from the effects of groups of onerous contracts initially recognised in the period. An insurance contract is onerous at the date of initial recognition if the fulfilment cash flows allocated to the contract, any previously recognised acquisition cash flows and any cash flows arising from the contract at the date of initial recognition in total are a net outflow. [Refer: Insurance contracts liability (asset)] |   |
| ifrs-full | IncreaseDecreaseThroughEx erciseOfOptions  | X duration, credit          | label         | Increase (decrease) through exercise of options, equity  | Common practice: IAS 1.106 d  |
|           |  |                             | documentation | The increase (decrease) in equity resulting from the exercise of options.  |   |
| ifrs-full | IncreaseDecreaseThroughEx erciseOfWarrantsEquity   | X duration, credit          | label         | Increase (decrease) through exercise of warrants, equity   | Common practice: IAS 1.106 d  |
|           |  |                             | documentation | The increase (decrease) in equity resulting from the exercise of warrants.   |   |

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| Prefix    | Element name/role URI                                | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | IncreaseDecreaseThroughEx perienceAdjustmentsInsuran | X duration, credit          | label         | Increase (decrease) through experience adjustments, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.104 b (iii) |
|           | ceContractsLiabilityAsset                            |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from experience adjustments, excluding amounts related to the risk adjustment for non-financial risk included in paragraph 104(b)(ii) of IFRS 17. Experience adjustment is a difference between: (a) for premium receipts (and any related cash flows such as insurance acquisition cash flows and insurance premium taxes) - the estimate at the beginning of the period of the amounts expected in the period and the actual cash flows in the period; or (b) for insurance service expenses (excluding insurance acquisition expenses) - the estimate at the beginning of the period of the amounts expected to be incurred in the period and the actual amounts incurred in the period. [Refer: Insurance contracts liability (asset)] |   |
| ifrs-full | IncreaseDecreaseThroughFi nancingCashFlowsLiabilitie | X duration, credit          | label         | Increase (decrease) through financing cash flows, liabilities arising from financing activities   | Disclosure: IAS 7.44B a                                 |
|           | sArisingFromFinancingActiv<br>ities                  |                             | documentation | The increase (decrease) in liabilities arising from financing activities resulting from financing cash flows. [Refer: Cash flows from (used in) financing activities; Liabilities arising from financing activities]  |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                    |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughFor eignExchangeAndOtherMove mentsExposureToCreditRis kOnLoanCommitmentsAnd FinancialGuaranteeContracts          | X duration, credit          | label         | Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts  | Example: IFRS 7.35H,<br>Example: IFRS 7.IG20B |
|           | rmancialGuarameeComracts  |                             | documentation | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange and other movements. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] |   |
|           |   |                             | totalLabel    | Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts  |   |
| ifrs-full | IncreaseDecreaseThroughFor eignExchangeAndOtherMove mentsExposureToCreditRis kOnLoanCommitmentsAnd FinancialGuaranteeContract sAbstract |                             | label         | Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]   |   |
| ifrs-full | IncreaseDecreaseThroughFor eignExchangeAndOtherMove mentsFinancialAssets  | X duration, debit           | label         | Increase (decrease) through foreign exchange and other movements, financial assets   | Example: IFRS 7.35H,<br>Example: IFRS 7.IG20B |
|           |   |                             | documentation | The increase (decrease) in financial assets resulting from foreign exchange and other movements. [Refer: Financial assets]   |   |
|           |   |                             | totalLabel    | Total increase (decrease) through foreign exchange and other movements, financial assets   |   |
| ifrs-full | IncreaseDecreaseThroughFor eignExchangeAndOtherMove mentsFinancialAssetsAb stract   |                             | label         | Increase (decrease) through foreign exchange and other movements, financial assets [abstract]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                    |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughFor eignExchangeExposureToCre ditRiskOnLoanCommitment   | X duration, credit          | label         | Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts  | Example: IFRS 7.35H,<br>Example: IFRS 7.IG20B |
|           | sAndFinancialGuaranteeCon<br>tracts  |                             | documentation | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]   |   |
| ifrs-full | IncreaseDecreaseThroughFor   | X duration, debit           | label         | Increase (decrease) through foreign exchange, financial assets   | Example: IFRS 7.35H,                          |
|           | eignExchangeFinancialAssets  |                             | documentation | The increase (decrease) in financial assets resulting from foreign exchange. [Refer: Financial assets]   | Example: IFRS 7.IG20B                         |
| ifrs-full | IncreaseDecreaseThrough<br>GainsLossesInPeriodReser<br>veOfGainsAndLossesOnFi<br>nancialAssetsMeasuredAtFair<br>ValueThroughOtherCompre<br>hensiveIncomeRelatedToIn<br>suranceContractsToWhichPar<br>agraphsC18bC19bC24<br>bAndC24cOfIFRS17HaveBee<br>nApplied |                             | label         | Increase (decrease) through gains (losses) in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied  | Example: Effective<br>2023-01-01 IFRS 17.116  |
|           |  |                             | documentation | The increase (decrease) in the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied resulting from gains (losses) in the period. [Refer: Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied] |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughIn<br>curredClaimsAndOtherIncur<br>redInsuranceServiceExpense<br>sInsuranceContractsLiabili<br>tyAsset  | X duration, credit          | label         | Increase (decrease) through incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.103 b (i)   |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from incurred claims and other incurred insurance service expenses. [Refer: Insurance contracts liability (asset)]  |   |
| ifrs-full | IncreaseDecreaseThroughIn curredClaimsPaidAndOtherIn suranceServiceExpensesPaid ForInsuranceContractsIssue dExcludingInsuranceAcquisi tionCashFlowsInsuranceCon tractsLiabilityAsset | X duration, credit          | label         | Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.105 a (iii) |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from incurred claims paid and other insurance service expenses paid for insurance contracts issued, excluding insurance acquisition cash flows. [Refer: Insurance contracts liability (asset); Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)] |   |
| ifrs-full | IncreaseDecreaseThroughIn curredClaimsRecoveredAn dOtherInsuranceServiceEx pensesRecoveredUnderRein suranceContractsHeldInsuran ceContractsLiabilityAsset                            | X duration, credit          | label         | Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.105 a (iii) |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceAcquisitionCashFlow<br>sInsuranceContractsLiabili<br>tyAsset    | X duration, credit          | label         | Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.105 a (ii) |
|           |   |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from insurance acquisition cash flows. Insurance acquisition cash flows are cash flows arising from the costs of selling, underwriting and starting a group of insurance contracts (issued or expected to be issued) that are directly attributable to the portfolio of insurance contracts to which the group belongs. Such cash flows include cash flows that are not directly attributable to individual contracts or groups of insurance contracts within the portfolio. [Refer: Insurance contracts liability (asset)] |  |
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceFinanceIncomeOrEx<br>pensesInsuranceContractsLia<br>bilityAsset | X duration, credit          | label         | Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.105 c      |
|           |   |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from insurance finance income or expenses. [Refer: Insurance contracts liability (asset); Insurance finance income (expenses)]  |  |
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceRevenueInsurance<br>ContractsLiabilityAsset                     | X duration, credit          | label         | Increase (decrease) through insurance revenue, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.103 a      |
|           |   |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue. [Refer: Insurance contracts liability (asset); Insurance revenue]   |  |
|           |   |                             | totalLabel    | Total increase (decrease) through insurance revenue, insurance contracts liability (asset)   |  |

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| Prefix    | Element name/role URI  | Element type and attributes          | Label type    | Label content   | References  |
|-----------|--|--------------------------------------|---------------|---|---|
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceRevenueInsurance<br>ContractsLiabilityAssetAb<br>stract  |                                      | label         | Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]   |   |
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceRevenueNotRelated<br>ToContractsThatExistedAt<br>TransitionDateToWhichModi   | X duration, credit                   | label         | Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.114 c |
|           | fiedRetrospectiveApproa<br>chOrFairValueApproachHas<br>BeenAppliedInsuranceCon<br>tractsLiabilityAsset   |                                      | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue not related to contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19A of IFRS 17) or the fair value approach (as described in paragraphs C20-C24B of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue] |   |
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceRevenueRelatedTo<br>ContractsThatExistedAtTran<br>sitionDateToWhichFairVa<br>lueApproachHasBeenApplie<br>dInsuranceContractsLiabili<br>tyAsset | tedTo<br>lAtTran<br>airVa<br>nApplie | label         | Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset)   |   |
|           |  |                                      | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue related to contracts that existed at the transition date to which the fair value approach (as described in paragraphs C20-C24B of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue]  |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | IncreaseDecreaseThroughIn suranceRevenueRelatedTo ContractsThatExistedAtTran sitionDateToWhichModifie dRetrospectiveApproachHas BeenAppliedInsuranceCon tractsLiabilityAsset | _                           | label         | Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.114 a |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from insurance revenue related to contracts that existed at the transition date to which the modified retrospective approach (as described in paragraphs C6-C19A of IFRS 17) has been applied. [Refer: Insurance contracts liability (asset); Insurance revenue] |   |
| ifrs-full | IncreaseDecreaseThroughIn suranceServiceExpensesInsur anceContractsLiabilityAsset  | X duration, credit          | label         | Increase (decrease) through insurance service expenses, insurance contracts liability (asset)   | Disclosure: Effective<br>2023-01-01 IFRS 17.103 b |
|           |  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from insurance service expenses. [Refer: Insurance contracts liability (asset)]  |   |
|           |  |                             | totalLabel    | Total increase (decrease) through insurance service expenses, insurance contracts liability (asset)   |   |
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceServiceExpensesInsur<br>anceContractsLiabilityAsse<br>tAbstract  |                             | label         | Increase (decrease) through insurance service expenses, insurance contracts liability (asset) [abstract]  |   |
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceServiceResultForRe<br>conciliationByComponentsIn<br>suranceContractsLiabilityAs<br>setAbstract   |                             | label         | Increase (decrease) through insurance service result for reconciliation by components, insurance contracts liability (asset) [abstract]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes                    | Label type    | Label content  | References  |
|-----------|--|--|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceServiceResultForRe<br>conciliationByRemainingCov<br>erageAndIncurredClaimsIn<br>suranceContractsLiabilityAs<br>setAbstract |  | label         | Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]  |   |
| ifrs-full | IncreaseDecreaseThroughIn<br>suranceServiceResultInsuran<br>ceContractsLiabilityAsset  | X duration, credit                             | label         | Increase (decrease) through insurance service result, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.103,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.104 |
|           |  |  | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from insurance service result. [Refer: Insurance contracts liability (asset); Insurance service result]   | 2025-01-01 IIK3 17.104  |
|           |  |  | totalLabel    | Total increase (decrease) through insurance service result, insurance contracts liability (asset)  |   |
| ifrs-full | IncreaseDecreaseThroughIn vestmentComponentsExclu dedFromInsuranceReve nueAndInsuranceServiceEx pensesInsuranceContractsLia bilityAsset                        | mponentsExclu<br>uranceReve<br>ıranceServiceEx | label         | Increase (decrease) through investment components excluded from insurance revenue and insurance service expenses, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.103 c   |
|           |  |  | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from investment components excluded from insurance revenue and insurance service expenses (combined with refunds of premiums unless refunds of premiums are presented as part of the cash flows in the period described in paragraph 105(a)(i) of IFRS 17). [Refer: Description of approach used to determine investment components; Insurance contracts liability (asset)] |   |
| ifrs-full | IncreaseDecreaseThroughLos<br>sOfControlOfSubsidiaryDefer<br>redTaxLiabilityAsset  |  | label         | Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)  | Common practice: IAS 12.81  |
|           |  |  | documentation | The decrease in deferred tax liability (asset) resulting from the loss of control of a subsidiary. [Refer: Deferred tax liability (asset)]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes                   | Label type    | Label content   | References  |
|-----------|---|---|---------------|---|---|
| ifrs-full | IncreaseDecreaseThroughMo<br>dificationOfContractualCash<br>FlowsExposureToCreditRis<br>kOnLoanCommitmentsAnd | X duration, credit                            | label         | Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts   | Example: IFRS 7.351 b                             |
|           | FinancialGuaranteeContracts   |   | documentation | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from the modification of contractual cash flows. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]  |   |
| ifrs-full | IncreaseDecreaseThroughMo<br>dificationOfContractualCash<br>FlowsFinancialAssets                              | X duration, debit                             | label         | Increase (decrease) through modification of contractual cash flows, financial assets  | Example: IFRS 7.35I b                             |
|           |   |   | documentation | The increase (decrease) in financial assets resulting from the modification of contractual cash flows. [Refer: Financial assets]  |   |
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesAllo<br>wanceAccountForCreditLosse<br>sOfFinancialAssets     | angeDifferencesAllo<br>eAccountForCreditLosse | label         | Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets   | Common practice: Expiry date 2023-01-01 IFRS 7.16 |
|           |   |   | documentation | The increase (decrease) in an allowance account for credit losses of financial assets resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Allowance account for credit losses of financial assets] |   |
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesBiologi<br>calAssets   | X duration, debit                             | label         | Increase (decrease) through net exchange differences, biological assets   | Disclosure: IAS 41.50 f                           |
|           |   |   | documentation | The increase (decrease) in biological assets resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Biological assets]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesDeferre<br>dAcquisitionCostsArisingFro<br>mInsuranceContracts | X duration, debit           | label         | Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts  | Common practice: Expiry date 2023-01-01 IFRS 4.37 e |
|           |  |                             | documentation | The increase (decrease) in deferred acquisition costs arising from insurance contracts resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Deferred acquisition costs arising from insurance contracts] |   |
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesDefer<br>redTaxLiabilityAsset                                 | X duration, credit          | label         | Increase (decrease) through net exchange differences, deferred tax liability (asset)   | Common practice: IAS 12.81                          |
|           |  |                             | documentation | The increase (decrease) in deferred tax liability (asset) resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Deferred tax liability (asset)]   |   |
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesGood<br>will  | X duration, debit           | label         | Increase (decrease) through net exchange differences, goodwill   | Disclosure: IFRS 3.B67 d (vi)                       |
|           |  |                             | documentation | The increase (decrease) in goodwill resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Goodwill]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesIntangi<br>bleAssetsAndGoodwill       | X duration, debit           | label         | Increase (decrease) through net exchange differences, intangible assets and goodwill   | Common practice:<br>IAS 38.118 e (vii)                   |
|           |  |                             | documentation | The increase (decrease) in intangible assets and goodwill resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Intangible assets and goodwill]             |  |
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesIntangi<br>bleAssetsOtherThanGoodwill | X duration, debit           | label         | Increase (decrease) through net exchange differences, intangible assets other than goodwill  | Disclosure: IAS 38.118 e (vii)                           |
|           |  |                             | documentation | The increase (decrease) in intangible assets other than goodwill resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Intangible assets other than goodwill] |  |
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesInvest<br>mentProperty                | X duration, debit           | label         | Increase (decrease) through net exchange differences, investment property  | Disclosure: IAS 40.76 e,<br>Disclosure: IAS 40.79 d (vi) |
|           |  |                             | documentation | The increase (decrease) in investment property resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Investment property]                                     |  |

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|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesLiabili<br>tiesUnderInsuranceContract<br>sAndReinsuranceContractsIs<br>sued | X duration, credit          | label         | Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued   | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date |
|           |  |                             | documentation | The change in insurance liabilities resulting from the net exchange differences that arise on the translation of the financial statements into a different presentation currency, and on the translation of a foreign operation into the presentation currency. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]                              | 2023-01-01 IFRS 4.IG37 f  |
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesOther<br>Provisions   | X duration, credit          | label         | Increase (decrease) through net exchange differences, other provisions   | Common practice: IAS 37.84  |
|           |  |                             | documentation | The increase (decrease) in other provisions resulting from foreign currency exchange rate changes on provisions measured in a currency different from the entity's presentation currency. [Refer: Other provisions]  |   |
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesProper<br>tyPlantAndEquipment   |                             | label         | Increase (decrease) through net exchange differences, property, plant and equipment  | Disclosure: IAS 16.73 e (viii)  |
|           |  |                             | documentation | The increase (decrease) in property, plant and equipment resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Property, plant and equipment] |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesReim<br>bursementRightsAtFairValue   | X duration, debit           | label         | Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from net exchange differences   | Disclosure: IAS 19.141 e                            |
|           |   |                             | documentation | The increase (decrease) in the fair value of reimbursement rights related to defined benefit obligation, resulting from foreign currency exchange rate changes on plans measured in a currency that is different from the entity's presentation currency. [Refer: At fair value [member]; Reimbursement rights related to defined benefit obligation, at fair value]                                     |   |
| ifrs-full | IncreaseDecreaseThroughNe<br>tExchangeDifferencesReinsur<br>anceAssets  | X duration, debit           | label         | Increase (decrease) through net exchange differences, reinsurance assets   | Common practice: Expiry date 2023-01-01 IFRS 4.37 e |
|           |   |                             | documentation | The increase (decrease) in reinsurance assets resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Reinsurance assets]   |   |
| ifrs-full | IncreaseDecreaseThrough NewTransactionsAggregate DifferenceBetweenFairValueA tInitialRecognitionAndA mountDeterminedUsingVa | X duration                  | label         | Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  | Example: IFRS 7.28 b, Example: IFRS 7.IG14          |
|           | luationTechniqueYetToBeRe cognised  |                             | documentation | The increase (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss resulting from new transactions. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughOb<br>tainingOrLosingControlOf<br>SubsidiariesOrOtherBusines<br>sesLiabilitiesArisingFromFi<br>nancingActivities | X duration, credit          | label         | Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities   | Disclosure: IAS 7.44B b   |
|           |   |                             | documentation | The increase (decrease) in liabilities arising from financing activities resulting from obtaining or losing control of subsidiaries or other businesses. [Refer: Liabilities arising from financing activities; Subsidiaries [member]]                         |   |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesAllowanceAc<br>countForCreditLossesOfFinan<br>cialAssets   | X duration, credit          | label         | Increase (decrease) through other changes, allowance account for credit losses of financial assets   | Common practice: Expiry date 2023-01-01 IFRS 7.16   |
|           |   |                             | documentation | The increase (decrease) in allowance account for credit losses of financial assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Allowance account for credit losses of financial assets]         |   |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesDeferredAcquisi<br>tionCostsArisingFromInsuran<br>ceContracts                                    | X duration, debit           | label         | Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts   | Example: Expiry date<br>2023-01-01 IFRS 4.37 e,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG39 e |
|           |   |                             | documentation | The increase (decrease) in deferred acquisition costs arising from insurance contracts resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Deferred acquisition costs arising from insurance contracts] |   |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesIntangibleAsset<br>sAndGoodwill  | X duration, debit           | label         | Increase (decrease) through other changes, intangible assets and goodwill  | Common practice:<br>IAS 38.118 e (viii)   |
|           |   |                             | documentation | The increase (decrease) in intangible assets and goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets and goodwill]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesIntangibleAsset<br>sOtherThanGoodwill                                   | X duration, debit           | label         | Increase (decrease) through other changes, intangible assets other than goodwill   | Disclosure: IAS 38.118 e (viii)                            |
|           |  |                             | documentation | The increase (decrease) in intangible assets other than goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]   |  |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesInvestmentProp<br>erty  | X duration, debit           | label         | Increase (decrease) through other changes, investment property   | Disclosure: IAS 40.76 g,<br>Disclosure: IAS 40.79 d (viii) |
|           |  |                             | documentation | The increase (decrease) in investment property resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Investment property]   |  |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesLiabilitiesArising<br>FromFinancingActivities                           | X duration, credit          | label         | Increase (decrease) through other changes, liabilities arising from financing activities   | Disclosure: IAS 7.44B e                                    |
|           |  |                             | documentation | The increase (decrease) in liabilities arising from financing activities resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities arising from financing activities]   |  |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesLiabilitiesUnder<br>InsuranceContractsAndRein<br>suranceContractsIssued | X duration, credit          | label         | Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued  |  |
|           |  |                             | documentation | The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued] |  |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesNetDefinedBene<br>fitLiabilityAsset                                     | X duration, credit          | label         | Increase (decrease) in net defined benefit liability (asset) resulting from other changes  | Common practice: IAS 19.141                                |
|           |  |                             | documentation | The increase (decrease) in the net defined benefit liability (asset) resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Net defined benefit liability (asset)]   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesPropertyPlantAn<br>dEquipment                           | X duration, debit           | label         | Increase (decrease) through other changes, property, plant and equipment   | Disclosure: IAS 16.73 e (ix) |
|           |  |                             | documentation | The increase (decrease) in property, plant and equipment resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]                             |                              |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesRegulatoryDefer<br>ralAccountCreditBalances             | X duration, credit          | label         | Increase (decrease) through other changes, regulatory deferral account credit balances   | Example: IFRS 14.33 a (iii)  |
|           |  |                             | documentation | The increase (decrease) in regulatory deferral account credit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account credit balances] |                              |
|           |  |                             | totalLabel    | Total increase (decrease) through other changes, regulatory deferral account credit balances   |                              |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesRegulatoryDefer<br>ralAccountCreditBalancesAb<br>stract |                             | label         | Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]  |                              |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesRegulatoryDefer<br>ralAccountDebitBalances              | X duration, debit           | label         | Increase (decrease) through other changes, regulatory deferral account debit balances  | Example: IFRS 14.33 a (iii)  |
|           |  |                             | documentation | The increase (decrease) in regulatory deferral account debit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account debit balances]   |                              |
|           |  |                             | totalLabel    | Total increase (decrease) through other changes, regulatory deferral account debit balances  |                              |
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesRegulatoryDefer<br>ralAccountDebitBalancesAb<br>stract  |                             | label         | Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]   |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | IncreaseDecreaseThroughO<br>therChangesReinsuranceAs  | X duration, debit           | label         | Increase (decrease) through other changes, reinsurance assets   | Common practice: Expiry date 2023-01-01 IFRS 4.37 e                   |
|           | sets  |                             | documentation | The increase (decrease) in reinsurance assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Reinsurance assets]  |   |
| ifrs-full | IncreaseDecreaseThroughO<br>therContributionsByOwners   | X duration, credit          | label         | Increase through other contributions by owners, equity  | Disclosure: IAS 1.106 d (iii)   |
|           |   |                             | documentation | The increase in equity through other contributions by owners that the entity does not separately disclose in the same statement or note.  |   |
| ifrs-full | IncreaseDecreaseThroughO<br>therDistributionsToOwners   | (X) duration, debit         | label         | Decrease through other distributions to owners, equity  | Disclosure: IAS 1.106 d (iii)   |
|           |   |                             | documentation | The decrease in equity through distributions to owners that the entity does not separately disclose in the same statement or note.  |   |
|           |   |                             | negatedLabel  | Decrease through other distributions to owners, equity  |   |
| ifrs-full | IncreaseDecreaseThroughO<br>therMovementsExposureTo<br>CreditRiskOnLoanCommit<br>mentsAndFinancialGuarantee | X duration, credit          | label         | Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts  | Example: IFRS 7.35H,<br>Example: IFRS 7.35I, Example:<br>IFRS 7.IG20B |
|           | Contracts   |                             | documentation | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from other movements. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] |   |
| ifrs-full | IncreaseDecreaseThroughO<br>therMovementsFinancialAs<br>sets  | X duration, debit           | label         | Increase (decrease) through other movements, financial assets   | Example: IFRS 7.35H,<br>Example: IFRS 7.35I, Example:<br>IFRS 7.IG20B |
|           |   |                             | documentation | The increase (decrease) in financial assets resulting from other movements. [Refer: Financial assets]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | IncreaseDecreaseThroughPre<br>miumsPaidForReinsurance<br>ContractsHeldInsuranceCon<br>tractsLiabilityAsset  | X duration, credit          | label         | Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.105 a (i) |
|           |   |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from premiums paid for reinsurance contracts held. [Refer: Insurance contracts liability (asset); Reinsurance contracts held [member]]  |   |
| ifrs-full | IncreaseDecreaseThroughPre<br>miumsReceivedForInsurance<br>ContractsIssuedInsuranceCon<br>tractsLiabilityAsset  | X duration, credit          | label         | Increase (decrease) through premiums received for insurance contracts issued, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.105 a (i) |
|           |   |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from premiums received for insurance contracts issued. [Refer: Insurance contracts liability (asset)]   |   |
| ifrs-full | IncreaseDecreaseThroughRe classificationAdjustmentsIn PeriodReserveOfGainsAn dLossesOnFinancialAssets MeasuredAtFairValue ThroughOtherComprehensi veIncomeRelatedToInsurance ContractsToWhichPara | X duration, credit          | label         | Increase (decrease) through reclassification adjustments in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied  | Example: Effective<br>2023-01-01 IFRS 17.116          |
|           | graphsC18bC19bC24<br>bAndC24cOfIFRS17HaveBee<br>nApplied  |                             | documentation | The increase (decrease) in the reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied resulting from reclassification adjustments in the period. [Refer: Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied] |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | IncreaseDecreaseThroughRe cognitionOfContractualServi ceMarginInProfitOrLossToRe flectTransferOfServicesInsur anceContractsLiabilityAsset | X duration, credit          | label         | Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)  | Disclosure: Effective<br>2023-01-01 IFRS 17.104 b (i) |
|           | ancecontractsLiability/isset  |                             | documentation | The increase (decrease) in insurance contracts liability (asset) resulting from recognition of the contractual service margin in profit or loss to reflect the transfer of services. [Refer: Insurance contracts liability (asset); Contractual service margin [member]]  |   |
| ifrs-full | IncreaseDecreaseThroughSha<br>dowAccountingDeferredAc<br>quisitionCostsArisingFromIn<br>suranceContracts                                  | X duration, debit           | label         | Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts  | Common practice: Expiry date 2023-01-01 IFRS 4.37 e   |
|           | surancecontracts  |                             | documentation | The increase (decrease) in deferred acquisition costs arising from insurance contracts that result from shadow accounting. Shadow accounting is a practice with the following two features: (a) a recognised but unrealised gain or loss on an asset affects the measurement of the insurance liability in the same way that a realised gain or loss does; and (b) if unrealised gains or losses on an asset are recognised directly in equity, the resulting change in the carrying amount of the insurance liability is also recognised in equity. [Refer: Deferred acquisition costs arising from insurance contracts] |   |
| ifrs-full | IncreaseDecreaseThrough<br>SharebasedPaymentTransac<br>tions  | X duration, credit          | label         | Increase (decrease) through share-based payment transactions, equity  | Disclosure: IAS 1.106 d (iii)                         |
|           |   |                             | documentation | The increase (decrease) in equity resulting from share-based payment transactions. [Refer: Equity]  |   |
| ifrs-full | IncreaseDecreaseThroughTi<br>meValueOfMoneyAdjustmen<br>tOtherProvisions  | X duration, credit          | label         | Increase through adjustments arising from passage of time, other provisions   | Disclosure: IAS 37.84 e                               |
|           |   |                             | documentation | The increase in other provisions through adjustments arising from the passage of time. [Refer: Other provisions]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                     |
|-----------|---|-----------------------------|---------------|--|--------------------------------|
| ifrs-full | IncreaseDecreaseThrough<br>TransactionsWithOwners                                   | X duration, credit          | label         | Increase (decrease) through transactions with owners, equity   | Common practice: IAS 1.106 d   |
|           |   |                             | documentation | The increase (decrease) in equity resulting from transactions with owners.   |                                |
| ifrs-full | IncreaseDecreaseThrough<br>TransferBetweenRevaluation<br>ReserveAndRetainedEarnings | X duration, credit          | label         | Increase (decrease) through transfer between revaluation surplus and retained earnings, equity   | Common practice: IAS 1.106 d   |
|           |   |                             | documentation | The increase (decrease) in equity resulting from transfers between a revaluation surplus and retained earnings. [Refer: Retained earnings; Revaluation surplus]            |                                |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersAndOtherChanges<br>BiologicalAssets             | X duration, debit           | label         | Increase (decrease) through other changes, biological assets   | Disclosure: IAS 41.50 g        |
|           |   |                             | documentation | The increase (decrease) in biological assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Biological assets] |                                |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersAndOtherChangesE<br>quity                       | X duration, credit          | label         | Increase (decrease) through other changes, equity  | Disclosure: IAS 1.106 d        |
|           |   |                             | documentation | The increase (decrease) in equity resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Equity]                       |                                |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersAndOtherChanges<br>Goodwill                     | X duration, debit           | label         | Increase (decrease) through other changes, goodwill  | Disclosure: IFRS 3.B67 d (vii) |
|           |   |                             | documentation | The increase (decrease) in goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Goodwill]                   |                                |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                       |
|-----------|--|-----------------------------|---------------|--|----------------------------------|
| ifrs-full | IncreaseDecreaseThrough<br>TransfersAndOtherChangesIn<br>tangibleAssetsAndGoodwill                   | X duration, debit           | label         | Increase (decrease) through transfers and other changes, intangible assets and goodwill  | Common practice:<br>IAS 38.118 e |
|           |  |                             | documentation | The increase (decrease) in intangible assets and goodwill resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets and goodwill]               |                                  |
|           |  |                             | totalLabel    | Total increase (decrease) through transfers and other changes, intangible assets and goodwill  |                                  |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersAndOtherChangesIn<br>tangibleAssetsAndGoodwil<br>lAbstract       |                             | label         | Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]   |                                  |
| frs-full  | IncreaseDecreaseThrough<br>TransfersAndOtherChangesIn<br>tangibleAssetsOtherThan<br>Goodwill         | X duration, debit           | label         | Increase (decrease) through transfers and other changes, intangible assets other than goodwill   | Common practice:<br>IAS 38.118 e |
|           |  |                             | documentation | The increase (decrease) in intangible assets other than goodwill resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill] |                                  |
|           |  |                             | totalLabel    | Total increase (decrease) through transfers and other changes, intangible assets other than goodwill   |                                  |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersAndOtherChangesIn<br>tangibleAssetsOtherThan<br>GoodwillAbstract |                             | label         | Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]  |                                  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | IncreaseDecreaseThrough<br>TransfersAndOtherChangesO<br>therProvisions                       | X duration, credit          | label         | Increase (decrease) through transfers and other changes, other provisions   | Common practice: IAS 37.84  |
|           |  |                             | documentation | The increase (decrease) in other provisions resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Other provisions]                                    |   |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersAndOtherChange<br>sPropertyPlantAndEquip                 | X duration, debit           | label         | Increase (decrease) through transfers and other changes, property, plant and equipment  | Common practice: IAS 16.73 e  |
|           | ment   |                             | documentation | The increase (decrease) in property, plant and equipment resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]          |   |
|           |  |                             | totalLabel    | Total increase (decrease) through transfers and other changes, property, plant and equipment  |   |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersAndOtherChange<br>sPropertyPlantAndEquipmen<br>tAbstract |                             | label         | Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]   |   |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersExposureToCredi<br>tRiskOnLoanCommitment                 | sfersExposureToCredi        | label         | Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts  | Example: IFRS 7.35H,<br>Example: IFRS 7.35I d,<br>Example: IFRS 7.IG20B |
|           | sAndFinancialGuaranteeCon<br>tracts  |                             | documentation | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from transfers. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] |   |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersFinancialAssets  | X duration, debit           | label         | Increase (decrease) through transfers, financial assets   | Example: IFRS 7.35H,<br>Example: IFRS 7.35I d,                          |
|           |  |                             | documentation | The increase (decrease) in financial assets resulting from transfers. [Refer: Financial assets]   | Example: IFRS 7.IG20B   |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content  | References                       |
|-----------|--|---|---------------|--|----------------------------------|
| ifrs-full | IncreaseDecreaseThrough<br>TransfersFromConstructionIn<br>ProgressPropertyPlantAndE  | X duration, debit   | label         | Increase (decrease) through transfers from construction in progress, property, plant and equipment   | Common practice: IAS 16.73 e     |
|           | quipment   |   | documentation | The increase (decrease) in property, plant and equipment resulting from transfers from construction in progress. [Refer: Property, plant and equipment; Construction in progress]  |                                  |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersFromToInvestment<br>PropertyPropertyPlantAndE    | X duration, debit   | label         | Increase (decrease) through transfers from (to) investment property, property, plant and equipment   | Common practice: IAS 16.73 e     |
|           | quipment   |   | documentation | The increase (decrease) in property, plant and equipment resulting from transfers from (to) investment property. [Refer: Property, plant and equipment; Investment property]   |                                  |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersIntangibleAssetsAnd<br>Goodwill                  | X duration, debit   | label         | Increase (decrease) through transfers, intangible assets and goodwill  | Common practice:<br>IAS 38.118 e |
|           |  |   | documentation | The increase (decrease) in intangible assets and goodwill resulting from transfers. [Refer: Intangible assets and goodwill]  |                                  |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersIntangibleAssetsO<br>therThanGoodwill            | X duration, debit   | label         | Increase (decrease) through transfers, intangible assets other than goodwill   | Common practice:<br>IAS 38.118 e |
|           |  |   | documentation | The increase (decrease) in intangible assets other than goodwill resulting from transfers. [Refer: Intangible assets other than goodwill]  |                                  |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersLiabilitiesUnderIn<br>suranceContractsAndReinsur | ansfersLiabilitiesUnderIn<br>ranceContractsAndReinsur<br>aceContractsIssued | label         | Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued  | S                                |
|           | anceContractsIssued  |   | documentation | The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from acquisitions from, or transfers to, other insurers. [Refer: Liabilities under insurance contracts and reinsurance contracts issued] |                                  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | IncreaseDecreaseThrough<br>TransfersPropertyPlantAndE<br>quipment                 | X duration, debit           | label         | Increase (decrease) through transfers, property, plant and equipment   | Common practice: IAS 16.73 e                         |
|           |   |                             | documentation | The increase (decrease) in property, plant and equipment resulting from transfers. [Refer: Property, plant and equipment]  |  |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersToDisposalGroups<br>RegulatoryDeferralAccount | X duration, credit          | label         | Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances  | Example: IFRS 14.33 a (iii),<br>Example: IFRS 14.IE5 |
|           | CreditBalances  |                             | documentation | The increase (decrease) in regulatory deferral account credit balances resulting from transfers to disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account credit balances] |  |
| ifrs-full | IncreaseDecreaseThrough<br>TransfersToDisposalGroups<br>RegulatoryDeferralAccount | X duration, debit           | label         | Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances   | Example: IFRS 14.33 a (iii),<br>Example: IFRS 14.IE5 |
|           | DebitBalances   |                             | documentation | The increase (decrease) in regulatory deferral account debit balances resulting from transfers to disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account debit balances]   |  |
| ifrs-full | IncreaseDecreaseThrough<br>TransferToStatutoryReserve                             | X duration, credit          | label         | Increase (decrease) through transfer to statutory reserve, equity  | Common practice: IAS 1.106 d                         |
|           |   |                             | documentation | The increase (decrease) in equity resulting from transfers to a statutory reserve. [Refer: Statutory reserve]  |  |
| ifrs-full | IncreaseDecreaseThrough<br>TreasuryShareTransactions                              | X duration, credit          | label         | Increase (decrease) through treasury share transactions, equity  | Disclosure: IAS 1.106 d                              |
|           |   |                             | documentation | The increase (decrease) in equity resulting from treasury share transactions. [Refer: Equity; Treasury shares]   |  |

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|---|--|-----------------------------|---------------|---|-------------------------------|
| ifrs-full   | IncreaseDecreaseToProfitLos<br>sToReflectDilutiveEffectResul<br>tingFromAssumedConversio<br>nOfPotentialOrdinaryShares   | X duration, credit          | label         | Increase (decrease) to profit (loss) to reflect dilutive effect resulting from assumed conversion of potential ordinary shares  | Disclosure: IAS 33.70 a       |
|   |  |                             | documentation | The increase (decrease) to profit (loss) to reflect the dilutive effect from assumed conversion of all potential ordinary shares.   |                               |
| mentDueToChanq<br>pleUnobservableI<br>flectReasonablyPo | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsAssets   | X duration, debit           | label         | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets   | Disclosure: IFRS 13.93 h (ii) |
|   |  |                             | documentation | The amount of increase in the fair value measurement of assets due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.                              |                               |
| ifrs-full   | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsEntitysOw  | X duration, credit          | label         | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments                            | Disclosure: IFRS 13.93 h (ii) |
|   | nEquityInstruments   |                             | documentation | The amount of increase in the fair value measurement of the entity's own equity instruments due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. |                               |
| ifrs-full   | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsLiabilities  | X duration, credit          | label         | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities  | Disclosure: IFRS 13.93 h (ii) |
|   | and the second s |                             | documentation | The amount of increase in the fair value measurement of liabilities due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions.                         |                               |

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| Prefix  | Element name/role URI   | Element type and attributes  | Label type  | Label content  | References                            |
|---|---|--|---|--|---------------------------------------|
| mentl<br>pleUn<br>flectR<br>native<br>dInOt                     | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInOtherComprehensiveInco                          | X duration   | label   | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets   |                                       |
|   | meAfterTaxAssets  |  | The amount of increase in the fair value measurement of assets, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |  |                                       |
| mentDu<br>pleUnob<br>flectRea<br>nativeAs<br>dInOthe<br>meAfter | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInOtherComprehensiveInco                          | entDueToChangeInMulti eUnobservableInputsToRe ectReasonablyPossibleAlter ativeAssumptionsRecognise | label   | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments  | Common practice:<br>IFRS 13.93 h (ii) |
|   | meAfterTaxEntitysOwnEqui<br>tyInstruments   |  | documentation   | The amount of increase in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |                                       |
| ifrs-full   | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInOtherComprehensiveInco<br>meAfterTaxLiabilities | i<br>Re<br>ter<br>nise   | label   | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities  |                                       |
|   | meAnter taxLiabilities  |  | documentation   | The amount of increase in the fair value measurement of liabilities, recognised in other comprehensive income after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]                         |                                       |

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| Prefix                          | Element name/role URI   | Element type and attributes   | Label type    | Label content   | References                            |
|---------------------------------|---|---|---------------|---|---------------------------------------|
| n<br>p<br>fl<br>n<br>d          | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInOtherComprehensiveInco          | X duration  | label         | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets   |                                       |
|                                 | meBeforeTaxAssets   |   | documentation | The amount of increase in the fair value measurement of assets, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]                              |                                       |
| m<br>pl<br>fle<br>na<br>dl<br>m | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInOtherComprehensiveInco          | ueToChangeInMulti<br>bservableInputsToRe<br>asonablyPossibleAlter<br>assumptionsRecognise | label         | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own equity instruments  | Common practice:<br>IFRS 13.93 h (ii) |
|                                 | meBeforeTaxEntitysOwnEqui<br>tyInstruments  |   | documentation | The amount of increase in the fair value measurement of the entity's own equity instruments, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |                                       |
| ifrs-full                       | IncreaseInFairValueMeasure mentDueToChangeInMulti pleUnobservableInputsToRe flectReasonablyPossibleAlter nativeAssumptionsRecognise dInOtherComprehensiveIncompageforeTayLightilities |   | label         | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities  | Common practice:<br>IFRS 13.93 h (ii) |
|                                 | meBeforeTaxLiabilities  |   | documentation | The amount of increase in the fair value measurement of liabilities, recognised in other comprehensive income before tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]                         |                                       |

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| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References                            |
|-----------|---|--|---------------|--|---------------------------------------|
| ifrs-full | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe                                 | X duration label   | label         | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets   |                                       |
|           | flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInProfitOrLossAfterTaxAs<br>sets                   |  | documentation | The amount of increase in the fair value measurement of assets, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]                              |                                       |
| ifrs-full | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe<br>flectReasonablyPossibleAlter | eToChangeInMulti<br>servableInputsToRe<br>sonablyPossibleAlter<br>ssumptionsRecognise<br>tOrLossAfterTaxEnti | label         | Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments  |                                       |
|           | nativeAssumptionsRecognise<br>dInProfitOrLossAfterTaxEnti<br>tysOwnEquityInstruments                              |  | documentation | The amount of increase in the fair value measurement of the entity's own equity instruments, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)] |                                       |
| ifrs-full | IncreaseInFairValueMeasure<br>mentDueToChangeInMulti<br>pleUnobservableInputsToRe                                 | X duration   | label         | Increase in fair value measurement due to change in multiple<br>unobservable inputs to reflect reasonably possible alternative<br>assumptions, recognised in profit or loss, after tax, liabilities  | Common practice:<br>IFRS 13.93 h (ii) |
|           | flectReasonablyPossibleAlter<br>nativeAssumptionsRecognise<br>dInProfitOrLossAfterTaxLi<br>abilities              | ectReasonablyPossibleAlter<br>ativeAssumptionsRecognise<br>nProfitOrLossAfterTaxLi                           | documentation | The amount of increase in the fair value measurement of liabilities, recognised in profit or loss after tax, due to a change in multiple unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Tax income (expense)]                         |                                       |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                  |
|-----------|--|-----------------------------|---------------|--|-----------------------------|
| ifrs-full | IncreaseThroughAdjustment<br>sArisingFromPassageOfTime<br>ContingentLiabilitiesRecogni<br>sedInBusinessCombination | X duration, credit          | label         | Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination   | Disclosure: IFRS 3.B67 c    |
|           | sedindusinessContolliation   |                             | documentation | The increase in contingent liabilities recognised in a business combination through adjustments arising from the passage of time. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]] |                             |
| ifrs-full | IncreaseThroughBusiness<br>CombinationsContractAssets  | X duration, debit           | label         | Increase through business combinations, contract assets  | Example: IFRS 15.118 a      |
|           |  |                             | documentation | The increase in contract assets resulting from business combinations. [Refer: Business combinations [member]; Contract assets]   |                             |
| ifrs-full | IncreaseThroughBusiness<br>CombinationsContractLiabil  | X duration, credit          | label         | Increase through business combinations, contract liabilities   | Example: IFRS 15.118 a      |
|           | ities  |                             | documentation | The increase in contract liabilities resulting from business combinations. [Refer: Business combinations [member]; Contract liabilities]   |                             |
| ifrs-full | IncreaseThroughItemsAcquir<br>edInBusinessCombinationRe<br>gulatoryDeferralAccountDe                               | X duration, debit           | label         | Increase through items acquired in business combination, regulatory deferral account debit balances  | Example: IFRS 14.33 a (iii) |
|           | bitBalances  |                             | documentation | The increase in regulatory deferral account debit balances resulting from items acquired in a business combination. [Refer: Business combinations [member]; Regulatory deferral account debit balances]                              |                             |
| ifrs-full | IncreaseThroughItemsAssu<br>medInBusinessCombination<br>RegulatoryDeferralAccount                                  | X duration, credit          | label         | Increase through items assumed in business combination, regulatory deferral account credit balances  | Example: IFRS 14.33 a (iii) |
|           | CreditBalances   |                             | documentation | The increase in regulatory deferral account credit balances resulting from items assumed in a business combination. [Refer: Business combinations [member]; Regulatory deferral account credit balances]                             |                             |

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| Element name/role URI   | Element type and attributes   | Label type  | Label content   | References  |
|---|---|---|---|---|
| IncreaseThroughNewLease<br>sLiabilitiesArisingFromFinan<br>cingActivities                                     | X duration, credit  | label   | Increase through new leases, liabilities arising from financing activities  | Example: IAS 7 - A Statement of cash flows for an entity other than a financial institution, Example: IAS 7.44B |
|   |   | documentation   | The increase in liabilities arising from financing activities resulting from new leases. [Refer: Liabilities arising from financing activities]   |   |
| IncreaseThroughOriginatio<br>nOrPurchaseExposureToCre<br>ditRiskOnLoanCommitment<br>sAndFinancialGuaranteeCon | X duration, credit  | label   | Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts   | Example: IFRS 7.35H,<br>Example: IFRS 7.35I a,<br>Example: IFRS 7.IG20B   |
| tracts  |   | documentation   | The increase in exposure to credit risk on loan commitments and financial guarantee contracts resulting from origination or purchase. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]  |   |
| IncreaseThroughOriginatio<br>nOrPurchaseFinancialAssets   | X duration, debit   | label   | Increase through origination or purchase, financial assets  | Example: IFRS 7.35H,<br>Example: IFRS 7.35I a,<br>Example: IFRS 7.IG20B   |
|   |   | documentation   | The increase in financial assets resulting from origination or purchase. [Refer: Financial assets]  |   |
| IncreaseThroughReversalsO<br>fImpairmentLossesAssetsFor<br>InsuranceAcquisitionCash<br>Flows                  | X duration, debit   | label   | Increase through reversals of impairment losses, assets for insurance acquisition cash flows  | Disclosure: Effective<br>2023-01-01 IFRS 17.105B  |
|   |   | documentation   | The increase in assets for insurance acquisition cash flows resulting from reversals of impairment losses recognised in the period. [Refer: Insurance contracts [member]; Assets for insurance acquisition cash flows]  |   |
|   | IncreaseThroughNewLease sLiabilitiesArisingFromFinan cingActivities  IncreaseThroughOriginatio nOrPurchaseExposureToCre ditRiskOnLoanCommitment sAndFinancialGuaranteeCon tracts  IncreaseThroughOriginatio nOrPurchaseFinancialAssets  IncreaseThroughReversalsO fImpairmentLossesAssetsFor InsuranceAcquisitionCash | IncreaseThroughOriginatio nOrPurchaseExposureToCre ditRiskOnLoanCommitment sAndFinancialGuaranteeCon tracts  IncreaseThroughOriginatio nOrPurchaseExposureToCre ditRiskOnLoanCommitment sAndFinancialGuaranteeCon tracts  X duration, credit | IncreaseThroughNewLease sLiabilities ArisingFromFinan cingActivities  IncreaseThroughOriginatio nOrPurchaseExposureToCre ditRiskOnLoanCommitment sAndFinancialGuaranteeCon tracts  IncreaseThroughOriginatio nOrPurchaseFinancialAssets  X duration, credit documentation  X duration, credit documentation  IncreaseThroughOriginatio nOrPurchaseFinancialAssets  X duration, debit documentation  IncreaseThroughOriginatio nOrPurchaseFinancialAssets  X duration, debit documentation  IncreaseThroughReversalsO flimpairmentLossesAssetsFor InsuranceAcquisitionCash Flows | IncreaseThroughNewLease stabilities ArisingFromFinan cingActivities   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type   | Label content  | References |
|-----------|--|-----------------------------|--|--|------------|
| ifrs-full | IncrementalFairValueGranted ModifiedSharebasedPaymen tArrangements  X duration | X duration                  | label  | Incremental fair value granted, modified share-based payment arrangements  |            |
|           |  |                             | documentation  | The difference, for modified share-based payment arrangements, between the fair value of the modified equity instrument and that of the original equity instrument, both estimated as at the date of the modification. [Refer: Share-based payment arrangements [member]]  |            |
|           |  |                             | commentaryGui- dance ele Ar Ar Ar [n | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |            |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | IndemnificationAssetsRecog<br>nisedAsOfAcquisitionDate                             | X instant, debit            | label         | Indemnification assets recognised as of acquisition date   | Disclosure: IFRS 3.B64 g (i)   |
|           |  |                             | documentation | The amount recognised as of the acquisition date for indemnification assets acquired in a business combination. [Refer: Business combinations [member]]  |  |
|           | IndicationOfHowFrequently<br>HedgingRelationshipsAreDis<br>continuedAndRestarted   | text                        | label         | Indication of how frequently hedging relationships are discontinued and restarted  | Disclosure: IFRS 7.23C b (iii)   |
|           |  |                             | documentation | The description of an indication of how frequently the hedging relationships are discontinued and restarted.   |  |
| Governme  | IndicationOfOtherFormsOf<br>GovernmentAssistanceWith<br>DirectBenefitsForEntity    | text                        | label         | Indication of other forms of government assistance with direct benefits for entity   | Disclosure: IAS 20.39 b  |
|           |  |                             | documentation | The description of an indication of forms of government assistance from which the entity has directly benefited, other than government grants recognised in the financial statements. [Refer: Government grants]   |  |
| fA        | IndicationOfUncertaintiesO<br>fAmountOrTimingOfOut<br>flowsContingentLiabilities   | text                        | label         | Indication of uncertainties of amount or timing of outflows, contingent liabilities  | Disclosure: IAS 37.86 b  |
|           |  |                             | documentation | The description of an indication of the uncertainties relating to the amount or timing of any outflow of economic benefits for contingent liabilities. [Refer: Contingent liabilities [member]]  |  |
| ifrs-full | IndicationOfUncertaintiesO<br>fAmountOrTimingOfOut<br>flowsContingentLiabilitiesIn | text                        | label         | Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination  | Disclosure: IFRS 3.B64 j,<br>Disclosure: IFRS 3.B64 j (i),<br>Disclosure: IFRS 3.B67 c |
|           | BusinessCombination  |                             | documentation | The description of an indication of the uncertainties relating to the amount or timing of any outflow of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]] |  |

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| Prefix   | Element name/role URI  | Element type and attributes | Label type  | Label content  | References             |
|--|--|-----------------------------|---|--|------------------------|
| ifrs-full IndicationOfUncertaintiesO fAmountOrTimingOfOut flowsOtherProvisions | text   | label                       | Indication of uncertainties of amount or timing of outflows, other provisions | Disclosure: IAS 37.85 b  |                        |
|  |  |                             | documentation   | The description of an indication of the uncertainties relating to the amount or timing of outflows of economic benefits for other provisions. [Refer: Other provisions]              |                        |
| frs-full   | IndividualAssetsOrCashgener atingUnitsAxis                               | axis                        | label   | Individual assets or cash-generating units [axis]  | Disclosure: IAS 36.130 |
|  |  |                             | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                        |
| frs-full   | IndividualAssetsOrCashgener atingUnitsMember                             | member                      | label   | Individual assets or cash-generating units [member]  | Disclosure: IAS 36.130 |
|  |  |                             | documentation   | This member stands for individual assets or cash-generating units. [Refer: Cash-generating units [member]]   |                        |
| frs-full   | IndividualAssetsOrCashgener atingUnitsWithSignificantA                   | ngUnitsWithSignificantA     | label   | Cash-generating units [axis]   | Disclosure: IAS 36.134 |
|  | mountOfGoodwillOrIntangi<br>bleAssetsWithIndefiniteUse<br>fulLivesAxis   |                             | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                        |
| frs-full   | IndividualAssetsOrCashgener<br>atingUnitsWithSignificantA                | member                      | label   | Cash-generating units [member]   | Disclosure: IAS 36.134 |
|  | mountOfGoodwillOrIntangi<br>bleAssetsWithIndefiniteUse<br>fulLivesMember |                             | documentation   | This member stands for the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets. |                        |
| ifrs-full  | IndividuallyInsignificantCoun terpartiesMember                           | member                      | label   | Individually insignificant counterparties [member]   | Disclosure: IFRS 7.B52 |
|  |  |                             | documentation   | This member stands for individually insignificant parties to the transaction other than the entity.  |                        |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                |
|-----------|---|-----------------------------|---------------|--|---------------------------|
| ifrs-full | InflowsOfCashFromInvestin gActivities   | X duration, debit           | label         | Inflows of cash from investing activities  | Common practice: IAS 7.16 |
|           |   |                             | documentation | The cash inflow from investing activities.   |                           |
| ifrs-full | InformationAboutCollateral<br>HeldAsSecurityAndOtherCre<br>ditEnhancementsForCreditim<br>pairedFinancialAssetsExplana | text block                  | label         | Information about collateral held as security and other credit enhancements for credit-impaired financial assets [text block]  | Disclosure: IFRS 7.35K c  |
|           | tory  |                             | documentation | The disclosure of information about the collateral held as security and other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit-impaired at the reporting date.              |                           |
| ifrs-full | InformationAboutConsequen cesOfNoncomplianceWithEx ternallyImposedCapitalRe   | text                        | label         | Information about consequences of non-compliance with externally imposed capital requirements  | Disclosure: IAS 1.135 e   |
|           | quirements  |                             | documentation | Information about the consequences of non-compliance with externally imposed capital requirements. [Refer: Capital requirements [member]]  |                           |
| ifrs-full | InformationAboutContingen<br>tAssetsThatDisclosureIsNot<br>Practicable  | text                        | label         | Information about contingent assets that disclosure is not practicable   | Disclosure: IAS 37.91     |
|           |   |                             | documentation | Information about the fact that the disclosure of information related to possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not practicable. |                           |
| ifrs-full | InformationAboutContingen<br>tLiabilitiesThatDisclosureIs<br>NotPracticable   | text                        | label         | Information about contingent liabilities that disclosure is not practicable  | Disclosure: IAS 37.91     |
|           |   |                             | documentation | Information about the fact that the disclosure of information related to contingent liabilities is not practicable. [Refer: Contingent liabilities [member]]   |                           |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | InformationAboutCreditQua<br>lityOfNeitherPastDueNorIm<br>pairedFinancialAssets       | text block                  | label         | Information about credit quality of neither past due nor impaired financial assets [text block]   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.36 c |
|           |   |                             | documentation | The disclosure of information about the credit quality of financial assets that are neither past due (a counterparty has failed to make a payment when contractually due) nor impaired. [Refer: Financial assets]                                     |   |
| ifrs-full | InformationAboutCreditQua<br>lityOfReinsuranceContract<br>sHeldThatAreAssets          | text                        | label         | Information about credit quality of reinsurance contracts held that are assets  | Disclosure: Effective<br>2023-01-01 IFRS 17.131 b |
|           |   |                             | documentation | Information about the credit quality of reinsurance contracts held by the entity that are assets. [Refer: Reinsurance contracts held [member]]  |   |
| k         | InformationAboutCreditRis<br>kExposureInherentInFinancia<br>lAssetsDescribedInParagra | text                        | label         | Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39G  |
|           | ph39EaOfIFRS4   |                             | documentation | Information about the credit risk exposure, including significant credit risk concentrations, inherent in the financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value] |   |
| ifrs-full | InformationAboutEffectOfRe<br>gulatoryFrameworksInWhi<br>chEntityOperates             | text                        | label         | Information about effect of regulatory frameworks in which entity operates  | Disclosure: Effective<br>2023-01-01 IFRS 17.126   |
|           |   |                             | documentation | Information about the effect of the regulatory frameworks in which the entity operates.   |   |
| ifrs-full | InformationAboutEntitysDefinitionsOfDefault   | text                        | label         | Information about entity's definitions of default   | Disclosure: IFRS 7.35F b                          |
|           |   |                             | documentation | Information about an entity's definitions of default, including the reasons for selecting those definitions.  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | InformationAboutExposur<br>eArisingFromLeasesNotYet<br>CommencedToWhichLesseeIs<br>Committed   | text                        | label         | Information about exposure arising from leases not yet commenced to which lessee is committed  | Example: IFRS 16.59 b (iv)                        |
|           |  |                             | documentation | Information about the lessee's exposure arising from leases not yet commenced to which the lessee is committed.  |   |
| ifrs-full | InformationAboutExposures<br>ToMarketRiskArisingFro<br>mEmbeddedDerivativesCon<br>tainedInHostInsuranceCon                           | text                        | label         | Information about exposures to market risk arising from embedded derivatives contained in host insurance contract  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39 e |
|           | tract  |                             | documentation | Information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value. [Refer: Derivatives [member]; Market risk [member]; At fair value [member]] |   |
| ifrs-full | InformationAboutGroupsOr<br>PortfoliosOfFinancialInstru<br>mentsWithParticularFeature<br>sThatCouldAffectLargePortio<br>nOfThatGroup | text                        | label         | Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group   | Disclosure: IFRS 7.B8H                            |
|           |  |                             | documentation | Information about groups or portfolios of financial instruments with particular features that could affect a large portion of that group, such as concentration to particular risks.   |   |
| ifrs-full | InformationAboutHowDe<br>signatedRiskComponentRela<br>tesToHedgedItemInItsEntire<br>tyExplanatory                                    | text block                  | label         | Information about how designated risk component relates to hedged item in its entirety [text block]  | Disclosure: IFRS 7.22C b                          |
|           |  |                             | documentation | The disclosure of information about how the designated risk component relates to the hedged item in its entirety. [Refer: Hedged items [member]]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References                   |
|-----------|--|---|---------------|---|------------------------------|
| ifrs-full | InformationAboutHowEntity<br>DeterminedRiskComponent<br>DesignatedAsHedgedItemEx | text block  | label         | Information about how entity determined risk component designated as hedged item [text block]   | Disclosure: IFRS 7.22C a     |
|           | planatory documentation  | The disclosure of information about how the entity determined the risk component designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole). [Refer: Hedged items [member]] |               |   |                              |
| ifrs-full | InformationAboutHowExpec<br>tedCashOutflowOnRedemp<br>tionOrRepurchaseWasDeter   | text  | label         | Information about how expected cash outflow on redemption or repurchase was determined  | Disclosure: IAS 1.136A d     |
|           | mined  |   | documentation | Information about how the expected cash outflow on redemption or repurchase of puttable financial instruments classified as equity was determined. [Refer: Expected cash outflow on redemption or repurchase of puttable financial instruments] |                              |
| ifrs-full | InformationAboutHowExpec<br>tedVolatilityWasDetermined<br>ShareOptionsGranted    | text  | label         | Information about how expected volatility was determined, share options granted   | Disclosure: IFRS 2.47 a (ii) |
|           |  |   | documentation | Information about how the expected volatility used for pricing share options granted was determined, including an explanation of the extent to which expected volatility was based on historical volatility.                                    |                              |
| ifrs-full | InformationAboutHowFairVa<br>lueWasMeasuredShareOp<br>tionsGranted               | text  | label         | Information about how fair value was measured, share options granted  | Disclosure: IFRS 2.47 a      |
|           |  |   | documentation | Information on how the fair value of share options granted was measured.  |                              |
| ifrs-full | InformationAboutHowFair<br>WasDeterminedIfNotOnBasi<br>sOfObservableMarketOtherE | text  | label         | Information about how fair was determined if not on basis of observable market, other equity instruments granted  | Disclosure: IFRS 2.47 b (i)  |
|           | quityInstrumentsGranted  |   | documentation | Information about how the fair value was determined for other equity instruments granted (ie other than share options) if it was not measured on the basis of an observable market price.   |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | InformationAboutHowLessor<br>ManagesRiskAssociatedWi<br>thRightsItRetainsInUnderlyin | text                        | label         | Information about how lessor manages risk associated with rights it retains in underlying assets  | Disclosure: IFRS 16.92 b    |
|           | gAssets  |                             | documentation | Information about how the lessor manages the risk associated with the rights it retains in underlying assets.   |                             |
| frs-full  | InformationAboutHowMaxi<br>mumExposureToLossFromIn<br>terestsInStructuredEntitiesIs  | text                        | label         | Information about how maximum exposure to loss from interests in structured entities is determined  | Disclosure: IFRS 12.29 c    |
|           | Determined   |                             | documentation | Information about how the amount that best represents the entity's maximum exposure to loss from its interests in structured entities is determined. [Refer: Maximum exposure to loss from interests in structured entities]  |                             |
| ifrs-full | InformationAboutHowMaxi<br>mumExposureToLossIsDeter<br>mined                         | text                        | label         | Information about how maximum exposure to loss from continuing involvement is determined  | Disclosure: IFRS 7.42E c    |
|           |  |                             | documentation | Information about how the amount of the entity's maximum exposure to loss from its continuing involvement in derecognised financial assets is determined. [Refer: Maximum exposure to loss from continuing involvement; Financial assets]   |                             |
| frs-full  | InformationAboutLesseesEx posureArisingFromExtensio nOptionsAndTerminationOp         | osureArisingFromExtensio    | label         | Information about lessee's exposure arising from extension options and termination options  | Example: IFRS 16.59 b (ii)  |
|           | tions  |                             | documentation | Information about the lessee's exposure arising from extension options and termination options.   |                             |
| frs-full  | InformationAboutLesseesEx<br>posureArisingFromResidual<br>ValueGuarantees            | text                        | label         | Information about lessee's exposure arising from residual value guarantees  | Example: IFRS 16.59 b (iii) |
|           |  |                             | documentation | Information about the lessee's exposure arising from residual value guarantees. Residual value guarantee is a guarantee made to a lessor by a party unrelated to the lessor that the value (or part of the value) of an underlying asset at the end of a lease will be at least a specified amount. |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | InformationAboutLesseesEx<br>posureArisingFromVariable<br>LeasePayments | text                        | label         | Information about lessee's exposure arising from variable lease payments  | Example: IFRS 16.59 b (i)                         |
|           |   | documentation               | documentation | Information about the lessee's exposure arising from variable lease payments. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time. |   |
| ifrs-full | InformationAboutMajorCus<br>tomers                                      | text                        | label         | Information about major customers   | Disclosure: IFRS 8.34                             |
|           |   |                             | documentation | Information about the entity's major customers and the extent of the entity's reliance on them.   |   |
| ifrs-full | InformationAboutMarketFor<br>FinancialInstruments                       | text                        | label         | Information about market for financial instruments  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.30 c |
|           |   |                             | documentation | Information about the market for financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]   |   |
| ifrs-full | InformationAboutNature<br>OfLesseesLeasingActivities                    | text                        | label         | Information about nature of lessee's leasing activities   | Example: IFRS 16.59 a                             |
|           |   |                             | documentation | Information about the nature of the lessee's leasing activities.  |   |
| ifrs-full | InformationAboutNature<br>OfLessorsLeasingActivities                    | text                        | label         | Information about nature of lessor's leasing activities   | Disclosure: IFRS 16.92 a                          |
|           |   |                             | documentation | Information about the nature of the lessor's leasing activities.  |   |

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| Prefix    | Element name/role URI  | Element type and attributes  | Label type  | Label content  | References               |
|-----------|--|--|---|--|--------------------------|
| ifrs-full | InformationAboutObjective<br>sPoliciesAndProcessesForMa<br>nagingEntitysObligationToRe<br>purchaseOrRedeemPuttableFi<br>nancialInstruments | text   | label   | Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments   | Disclosure: IAS 1.136A b |
|           |  | processes for managing its obligation to repurchase or redeem puttable financial instruments classified as equinstruments when required to do so by the instrument | Information about the entity's objectives, policies, and processes for managing its obligation to repurchase or redeem puttable financial instruments classified as equity instruments when required to do so by the instrument holders, including any changes from the previous period. [Refer: Financial instruments, class [member]] |  |                          |
| ifrs-full | InformationAboutPotentialEx posureToFutureCashOut flowsNotReflectedInMeasure mentOfLeaseLiability  | text   | label   | Information about potential exposure to future cash outflows not reflected in measurement of lease liability   | Example: IFRS 16.59 b    |
|           |  |  | documentation   | Information about the lessee's potential exposure to future cash outflows that are not reflected in the measurement of the lease liability. [Refer: Lease liabilities]   |                          |
| ifrs-full | InformationAboutRelation<br>shipBetweenDisclosureOfDi<br>saggregatedRevenueFromCon<br>tractsWithCustomersAndRe                             | pBetweenDisclosureOfDi<br>gregatedRevenueFromCon   | label   | Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]  | Disclosure: IFRS 15.115  |
|           | bleSegmentsExplanatory   |  | documentation   | The disclosure of information about the relationship between the disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments. [Refer: Reportable segments [member]; Revenue from contracts with customers] |                          |
| ifrs-full | InformationAboutRestriction<br>sOrCovenantsImposedByLea<br>sesOnLessee   | text   | label   | Information about restrictions or covenants imposed by leases on lessee  | Example: IFRS 16.59 c    |
|           |  |  | documentation   | Information about the restrictions or covenants imposed by leases on the lessee.   |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | InformationAboutRiskMana<br>gementStrategyForRightsTha<br>tLessorRetainsInUnderlyin<br>gAssets                        | text                        | label         | Information about risk management strategy for rights that lessor retains in underlying assets  | Disclosure: IFRS 16.92 b                         |
|           | grissets  |                             | documentation | Information about the risk management strategy for the rights that the lessor retains in underlying assets, including any means by which the lessor reduces that risk.  |  |
| ifrs-full | InformationAboutSaleAndLe asebackTransactions   | text                        | label         | Information about sale and leaseback transactions   | Example: IFRS 16.59 d                            |
|           |   |                             | documentation | Information about the sale and leaseback transactions.  |  |
| ifrs-full | InformationAboutSignificant<br>JudgementsAndAssumptions<br>MadeInDeterminingThatEnti                                  | text                        | label         | Information about significant judgements and assumptions made in determining that entity is investment entity   | Disclosure: IFRS 12.9A                           |
|           | tyIsInvestmentEntity  |                             | documentation | Information about significant judgements and assumptions made in determining that the entity is an investment entity. [Refer: Disclosure of investment entities [text block]]   |  |
| ifrs-full | InformationAboutUltimateR iskManagementStrategyInRe lationToHedgingRelation   | text                        | label         | Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets  | Disclosure: IFRS 7.23C b (i)                     |
|           | shipsThatEntityFrequentlyRe sets  |                             | documentation | Information about the ultimate risk management strategy in relation to hedging relationships that the entity frequently resets.   |  |
| ifrs-full | InformationAboutWhereUser<br>OfFinancialStatementsCanOb<br>tainAnyPubliclyAvailableIFR<br>S9InformationThatIsNotProvi | b                           | label         | Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39H |
|           | dedInConsolidatedFinan cialStatements   |                             | documentation | Information about where a user of financial statements can obtain any publicly available IFRS 9 information that relates to an entity within the group that is not provided in the consolidated financial statements for the relevant reporting period. |  |

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| Prefix    | Element name/role URI  | Element type and attributes                                       | Label type    | Label content   | References  |
|-----------|--|---|---------------|---|---|
| ifrs-full | InformationAboutWhether<br>AndHowEntityIntendsToDis<br>poseOfFinancialInstruments                                | text  | label         | Information about whether and how entity intends to dispose of financial instruments  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.30 d |
|           |  |   | documentation | Information about whether and how the entity intends to dispose of financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]   |   |
| ifrs-full | InformationHowFairValue<br>WasMeasuredOtherEquityIn<br>strumentsGranted  | text  | label         | Information how fair value was measured, other equity instruments granted   | Disclosure: IFRS 2.47 b                           |
|           |  |   | documentation | Information about how the weighted average fair value at the measurement date of other equity instruments granted (ie other than share options) was measured.   |   |
| ifrs-full | InformationOnEntitysWri teoffPolicy  | text  | label         | Information on entity's write-off policy  | Disclosure: IFRS 7.35F e                          |
|           |  |   | documentation | Information on an entity's write-off policy, including the indicators that there is no reasonable expectation of recovery and information about the policy for financial assets that are written-off but are still subject to enforcement activity. |   |
| frs-full  | InformationOnHowEntityAp<br>pliedClassificationRequire<br>mentsInIFRS9ToFinancialAs<br>setsWhoseClassificationHa | ClassificationRequire SInIFRS9ToFinancialAs ThoseClassificationHa | label         | Information on how entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9   | Disclosure: IFRS 7.42J a                          |
|           | sChangedAsResultOfApplyin<br>gIFRS9  |   | documentation | Information on how the entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as a result of applying IFRS 9.  |   |
| ifrs-full | InformationOnHowEntityDe<br>terminedThatFinancialAsset<br>sAreCreditimpairedFinancia                             | text  | label         | Information on how entity determined that financial assets are credit-impaired financial assets   | Disclosure: IFRS 7.35F d                          |
|           | lAssets  |   | documentation | Information on how an entity determined that financial assets are credit-impaired financial assets.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type   | Label content  | References  |
|-----------|---|-----------------------------|--|--|---|
| ifrs-full | InformationOnHowEntityDe<br>terminedWhetherCreditRis<br>kOfFinancialInstrumentsHa<br>sIncreasedSignificantlySinceI<br>nitialRecognition | text                        | label  | Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition  | Disclosure: IFRS 7.35F a                          |
|           |   | documentation               | Information on how an entity determined whether the credit risk of financial instruments has increased significantly since initial recognition, including if and how: (a) financial instruments are considered to have low credit risk; and (b) the presumption that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 days past due, has been rebutted. [Refer: Credit risk [member]] |  |   |
| ifrs-full | InformationOnHowEntityRe<br>designatedFinancialAssets<br>WhoseClassificationHasChan<br>gedOnInitiallyApplyin<br>gIFRS17                 | text                        | label  | Information on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.C33 a |
|           |   |                             | documentation  | Information on how the entity redesignated financial assets whose classification has changed on initially applying IFRS 17.  |   |
| ifrs-full | InformationOnHowIncremen<br>talFairValueGrantedWasMea<br>suredModifiedSharebasedPay<br>mentArrangements                                 | text                        | label  | Information on how incremental fair value granted was measured, modified share-based payment arrangements  | Disclosure: IFRS 2.47 c (iii)                     |
|           | menta trangements   |                             | documentation  | Information about how the incremental fair value granted was measured for modified share-based payment arrangements. [Refer: Incremental fair value granted, modified share-based payment arrangements; Share-based payment arrangements [member]] |   |
| ifrs-full | InformationOnHowInstru mentsWereGroupedIfExpec tedCreditLossesWereMeasure   | text                        | label  | Information on how instruments were grouped if expected credit losses were measured on collective basis  | Disclosure: IFRS 7.35F c                          |
|           | dOnCollectiveBasis  |                             | documentation  | Information on how the instruments were grouped if expected credit losses were measured on a collective basis.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                    |
|-----------|--|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | InformationOnHowRequire<br>mentsForModificationOfCon<br>tractualCashFlowsOfFinancia<br>lAssetsHaveBeenApplied                    | text                        | label         | Information on how requirements for modification of contractual cash flows of financial assets have been applied   | Disclosure: IFRS 7.35F f      |
|           |  |                             | documentation | Information on how the requirements for the modification of contractual cash flows of financial assets have been applied, including how an entity: (a) determines whether the credit risk on a financial asset that has been modified while the loss allowance was measured at an amount equal to lifetime expected credit losses, has improved to the extent that the loss allowance reverts to being measured at an amount equal to 12-month expected credit losses; and (b) monitors the extent to which the loss allowance on financial assets meeting the criteria in (a) is subsequently remeasured at an amount equal to lifetime expected credit losses. |                               |
| ifrs-full | InformationWhetherAndHo<br>wExpectedDividendsWereIn<br>corporatedIntoMeasuremen<br>tOfFairValueOtherEquityIn<br>strumentsGranted | text                        | label         | Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted  | Disclosure: IFRS 2.47 b (ii)  |
|           |  |                             | documentation | Information about whether and how expected dividends were incorporated into measurement of fair value for other equity instruments granted (ie other than share options).  |                               |
| ifrs-full | InformationWhetherAndHo<br>wOtherFeaturesWereIncor<br>poratedIntoMeasurementOf<br>FairValueOtherEquityInstru<br>mentsGranted     | text                        | label         | Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted  | Disclosure: IFRS 2.47 b (iii) |
|           |  |                             | documentation | Information about whether and how other features of other equity instruments granted (ie other than share options) were incorporated into the measurement of fair value of these equity instruments.   |                               |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                    |
|-----------|---|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | InformationWhetherAndHo<br>wOtherFeaturesWereIncor<br>poratedIntoMeasurementOf<br>FairValueShareOptionsGran | text                        | label         | Information whether and how other features were incorporated into measurement of fair value, share options granted  | Disclosure: IFRS 2.47 a (iii) |
|           | ted   |                             | documentation | Information about whether and how other features of option grant (such as a market condition) were incorporated into the measurement of the fair value of options granted.                                    |                               |
| ifrs-full | InformationWhetherEntity<br>CompliedWithAnyExternal<br>lyImposedCapitalRequire                              | text                        | label         | Information whether entity complied with any externally imposed capital requirements  | Disclosure: IAS 1.135 d       |
|           | ments   |                             | documentation | Information about whether the entity complied with externally imposed capital requirements to which it is subject. [Refer: Capital requirements [member]]   |                               |
| ifrs-full | InformationWhetherRecover<br>ableAmountOfAssetIsFairVa<br>lueLessCostsToSellOrValueI<br>nUse                |                             | label         | Information whether recoverable amount of asset is fair value less costs of disposal or value in use  | Disclosure: IAS 36.130 e      |
|           |   |                             | documentation | Information about whether the recoverable amount of an asset (cash-generating unit) is its fair value less costs of disposal or its value in use. [Refer: Cash-generating units [member]]                     |                               |
| ifrs-full | InitiallyAppliedIFRSsAxis   | axis                        | label         | Initially applied IFRSs [axis]  | Disclosure: IAS 8.28          |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                               |
| ifrs-full | InitiallyAppliedIFRSsMember   | member [default]            | label         | Initially applied IFRSs [member]  | Disclosure: IAS 8.28          |
|           |   |                             | documentation | This member stands for IFRSs that have been initially applied by the entity. It also represents the standard value for the 'Initially applied IFRSs' axis if no other member is used. [Refer: IFRSs [member]] |                               |

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| Prefix   | Element name/role URI   | Element type and attributes | Label type  | Label content  | References  |
|--|---|-----------------------------|---|--|---|
| ifrs-full  | frs-full InputsToMethodsUsedToMea<br>sureContractsWithinScopeO<br>fIFRS17Axis |                             | label   | Inputs to methods used to measure contracts within scope of IFRS 17 [axis]   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 a   |
|  |   |                             | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full  | InputsToMethodsUsedToMea<br>sureContractsWithinScopeO<br>fIFRS17Member        | member [default]            | label   | Inputs to methods used to measure contracts within scope of IFRS 17 [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 a   |
|  |   |                             | documentation   | This member stands for the inputs to the methods used to measure contracts within the scope of IFRS 17. It also represents the standard value for the 'Inputs to methods used to measure contracts within scope of IFRS 17' axis if no other member is used. |   |
| ifrs-full InputToMethodUsedToMea sureContractsWithinScopeO flFRS17 |   | label                       | Input to method used to measure contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.117 a  |   |
|  |   |                             | documentation   | The value of an input to a method used to measure contracts within the scope of IFRS 17.   |   |
| ifrs-full  | InsuranceContractsAxis  | is axis                     | label   | Insurance contracts [axis]   | Disclosure: Effective<br>2023-01-01 IFRS 17.100 c,  |
|  |   |                             | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | Disclosure: Effective<br>2023-01-01 IFRS 17.101,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.106,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.107,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.109 |
| ifrs-full InsuranceContractsByComponentsAxis                       | InsuranceContractsByCompo<br>nentsAxis  | axis                        | label   | Insurance contracts by components [axis]   | Disclosure: Effective 2023-01-01 IFRS 17.100 c,   |
|  |   | documentation               | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. | Disclosure: Effective<br>2023-01-01 IFRS 17.101,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.107  |   |

| Element name/role URI  | Element type and attributes  | Label type   | Label content   | References   |  |
|--|--|--|---|--|--|
| InsuranceContractsByCompo<br>nentsMember                             | member [default]   | label  | Insurance contracts by components [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.100 c,<br>Disclosure: Effective  |  |
|  |  | documentation  | value of the future cash flows, the risk adjustment for non-<br>financial risk and the contractual service margin. This   | 2023-01-01 IFRS 17.101,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.107   |  |
| InsuranceContractsByRemai<br>ningCoverageAndIncurred<br>ClaimsAxis   | axis   | label  | Insurance contracts by remaining coverage and incurred claims [axis]  | Disclosure: Effective<br>2023-01-01 IFRS 17.100  |  |
|  |  | documentation  | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |  |  |
| InsuranceContractsByRemai<br>ningCoverageAndIncurred<br>ClaimsMember | CoverageAndIncurred asMember   | label  | Insurance contracts by remaining coverage and incurred claims [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.100  |  |
|  |  | documentation  | This member stands for all insurance contracts when disaggregated by remaining coverage and incurred claims. This member also represents the standard value for the 'Insurance contracts by remaining coverage and incurred claims' axis if no other member is used. [Refer: Insurance contracts [member]]  |  |  |
| rs-full InsuranceContractsIssued Member                              | ıber   | label  | Insurance contracts issued [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.107,<br>Disclosure: Effective  |  |
|  |  | documentation  | This member stands for insurance contracts issued. [Refer: Insurance contracts [member]]  | 2023-01-01 IFRS 17.109,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.131 a,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.98  |  |
|  | InsuranceContractsByRemai ningCoverageAndIncurred ClaimsAxis  InsuranceContractsByRemai ningCoverageAndIncurred ClaimsMember  InsuranceContractsByRemai ningCoverageAndIncurred ClaimsMember | InsuranceContractsByRemai ningCoverageAndIncurred ClaimsAxis  InsuranceContractsByRemai ningCoverageAndIncurred ClaimsAxis  InsuranceContractsByRemai ningCoverageAndIncurred ClaimsMember  InsuranceContractsByRemai member [default] | InsuranceContractsByRemai ningCoverageAndIncurred ClaimsAxis  InsuranceContractsByRemai ningCoverageAndIncurred ClaimsMember  InsuranceContractsIssued member label | InsuranceContractsByRemai ningCoverageAndIncurred   InsuranceContrac |  |

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| Prefix     | Element name/role URI                          | Element type and attributes | Label type       | Label content  | References  |
|------------|--|-----------------------------|------------------|--|---|
| ifrs-full  | InsuranceContractsIssuedTha                    | X instant, debit            | label            | Insurance contracts issued that are assets   | Disclosure: Effective   |
| tAreAssets | tAreAssets                                     |                             | documentation    | The amount of insurance contracts issued that are assets. [Refer: Assets; Insurance contracts issued [member]]           | 2023-01-01 IAS 1.54 da,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.78 a |
| ifrs-full  | InsuranceContractsIssuedTha<br>tAreLiabilities | X instant, credit           | label            | Insurance contracts issued that are liabilities  | Disclosure: Effective   |
|            |  |                             | documentation    | The amount of insurance contracts issued that are liabilities. [Refer: Liabilities; Insurance contracts issued [member]] | 2023-01-01 IAS 1.54 ma,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.78 b |
| ifrs-full  | InsuranceContractsLiabili<br>tyAsset           | X instant, credit           | label            | Insurance contracts liability (asset)  | Disclosure: Effective   |
|            |  |                             | documentation    | The amount of insurance contracts liability (asset). [Refer: Assets; Liabilities; Insurance contracts [member]]          | 2023-01-01 IFRS 17.99 b   |
|            |  |                             | periodStartLabel | Insurance contracts liability (asset) at beginning of period   |   |
|            |  |                             | periodEndLabel   | Insurance contracts liability (asset) at end of period   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | InsuranceContractsLiabili<br>tyAssetAtDateOfChangeCon<br>tractsWithDirectParticipation<br>FeaturesForWhichEntity<br>ChangedBasisOfDisaggrega | X instant, credit           | label         | Insurance contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income  | Disclosure: Effective<br>2023-01-01 IFRS 17.113 c |
|           | tionOfInsuranceFinanceInco<br>meExpensesBetweenProfitOr<br>LossAndOtherComprehensi<br>veIncome   |                             | documentation | The amount of the insurance contracts liability (asset) at the date of the change of the basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features to which the change applied. [Refer: Insurance contracts liability (asset)]   |   |
| ifrs-full | InsuranceContractsMember   | member [default]            | label         | Types of insurance contracts [member]  | Common practice: Expiry date                      |
|           |  |                             | documentation | This member stands for contracts under which one party (the insurer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder. It also represents the standard value for the 'Types of insurance contracts' axis if no other member is used. | Disclosure  |

| Prefix    | Element name/role URI | Element type and attributes | Label type    | Label content  | References            |
|-----------|-----------------------|-----------------------------|---------------|--|-----------------------|
| ifrs-full | InsuranceContractsMem | member [default]            | label         | Insurance contracts [member]   | Disclosure: Effective |
|           | ber2017               |                             | documentation | This member stands for contracts under which one party (the issuer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder. All references in IFRS 17 to insurance contracts also apply to: (a) reinsurance contracts held, except: (i) for references to insurance contracts issued; and (ii) as described in paragraphs 60–70A of IFRS 17; (b) investment contracts with discretionary participation features provided the entity also issues insurance contracts, except for the reference to insurance contracts in paragraph 3(c) of IFRS 17 and as described in paragraph 71 of IFRS 17. An investment contract with discretionary participation features is a financial instrument that provides a particular investor with the contractual right to receive, as a supplement to an amount not subject to the discretion of the issuer, additional amounts: (a) that are expected to be a significant portion of the total contractual benefits; (b) the timing or amount of which are contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the returns on a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the entity or fund that issues the contract. This member also represents the standard value for the 'Insurance contracts' axis if no other member is used. |                       |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type       | Label content   | References   |
|-----------|--|-----------------------------|------------------|---|--|
| ifrs-full | InsuranceContractsOther<br>ThanThoseToWhichPremiu<br>mAllocationApproachHasBee<br>nAppliedMember | member                      | label            | Insurance contracts other than those to which premium allocation approach has been applied [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.101,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.106, |
|           |  |                             | documentation    | This member stands for insurance contracts other than those to which the premium allocation approach has been applied. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts. | Disclosure: Effective<br>2023-01-01 IFRS 17.107,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.109  |
|           | InsuranceContractsThatAr<br>eAssets  | X instant, debit            | label            | Insurance contracts that are assets   | Disclosure: Effective<br>2023-01-01 IFRS 17.99 b   |
|           |  |                             | documentation    | The amount of insurance contracts that are assets. [Refer: Assets; Insurance contracts [member]]  |  |
|           |  |                             | periodStartLabel | Insurance contracts that are assets at beginning of period  |  |
|           |  |                             | periodEndLabel   | Insurance contracts that are assets at end of period  |  |
| ifrs-full | InsuranceContractsThatAreLi abilities  | X instant, credit           | label            | Insurance contracts that are liabilities  | Disclosure: Effective<br>2023-01-01 IFRS 17.99 b   |
|           |  |                             | documentation    | The amount of insurance contracts that are liabilities. [Refer: Liabilities; Insurance contracts [member]]  |  |
|           |  |                             | periodStartLabel | Insurance contracts that are liabilities at beginning of period   |  |
|           |  |                             | periodEndLabel   | Insurance contracts that are liabilities at end of period   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| I         | InsuranceContractsToWhich<br>PremiumAllocationApproach<br>HasBeenAppliedMember                | member                      | label         | Insurance contracts to which premium allocation approach has been applied [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.100 c |
|           |   |                             | documentation | This member stands for insurance contracts to which the premium allocation approach has been applied. Premium allocation approach is an approach, described in paragraphs 53-59 of IFRS 17, that simplifies the measurement of the liability for remaining coverage of a group of insurance contracts.   |   |
| ifrs-full | InsuranceExpense  | X duration, debit           | label         | Insurance expense  | Common practice: IAS 1.112 c                      |
|           |   |                             | documentation | The amount of expense arising from purchased insurance.  |   |
| ifrs-full | InsuranceFinanceIncomeEx penses   | X duration, credit          | label         | Insurance finance income (expenses)  | Disclosure: Effective<br>2023-01-01 IFRS 17.110   |
|           |   |                             | documentation | The amount that comprises the change in the carrying amount of the group of insurance contracts arising from: (a) the effect of the time value of money and changes in the time value of money; and (b) the effect of financial risk and changes in financial risk; but (c) excluding any such changes for groups of insurance contracts with direct participation features that would adjust the contractual service margin but do not do so when applying paragraphs 45(b)(ii), 45(b)(iii), 45(c)(iii) or 45(c)(iii) of IFRS 17. |   |
| ifrs-full | InsuranceFinanceIncomeEx pensesFromInsuranceCon tractsIssuedExcludedFromPro fitOrLossAbstract |                             | label         | Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | InsuranceFinanceIncomeEx pensesFromInsuranceCon tractsIssuedExcludedFromPro fitOrLossThatWillBeReclassi fiedToProfitOrLossBeforeTax            | X duration, credit          | label         | Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax   | Disclosure: Effective<br>2023-01-01 IAS 1.91 b,<br>Disclosure: Effective   |
|           |  |                             | documentation | The amount of insurance finance income (expenses) from insurance contracts issued that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified subsequently to profit or loss, before tax, before reclassification adjustments. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] | 2023-01-01 IFRS 17.80 b,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.90   |
| ifrs-full | InsuranceFinanceIncomeEx<br>pensesFromInsuranceCon<br>tractsIssuedExcludedFromPro<br>fitOrLossThatWillBeReclassi<br>fiedToProfitOrLossNetOfTax | X duration, credit          | label         | Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax   | Disclosure: Effective<br>2023-01-01 IAS 1.91 a,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.80 b,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.90 |
|           |  |                             | documentation | The amount of insurance finance income (expenses) from insurance contracts issued that is excluded from profit or loss and recognised in other comprehensive income that will be reclassified subsequently to profit or loss, net of tax, before reclassification adjustments. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] |  |
| ifrs-full | InsuranceFinanceIncomeEx<br>pensesFromInsuranceCon<br>tractsIssuedRecognisedInPro<br>fitOrLoss   | X duration, credit          | label         | Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss   | Disclosure: Effective<br>2023-01-01 IAS 1.82 bb,   |
|           |  |                             | documentation | The amount of insurance finance income (expenses) from insurance contracts issued that is recognised in profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]  | Disclosure: Effective<br>2023-01-01 IFRS 17.80 b   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | InsuranceRevenue   | X duration, credit          | label         | Insurance revenue   | Disclosure: Effective<br>2023-01-01 IAS 1.82 a (ii),<br>Disclosure: Effective |
|           |  | de                          | documentation | The amount of revenue arising from the groups of insurance contracts issued. Insurance revenue shall depict the provision of services arising from the group of insurance contracts at an amount that reflects the consideration to which the entity expects to be entitled in exchange for those services. [Refer: Insurance contracts issued [member]; Revenue] | 2023-01-01 IFRS 17.106,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.80 a   |
|           |  |                             | totalLabel    | Total insurance revenue   |   |
| ifrs-full | InsuranceRevenueAbstract   |                             | label         | Insurance revenue [abstract]  |   |
| ifrs-full | InsuranceRevenueAllocatio<br>nOfPortionOfPremiumsTha<br>tRelateToRecoveryOfInsuran<br>ceAcquisitionCashFlows | X duration, credit          | label         | Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash flows  | Disclosure: Effective<br>2023-01-01 IFRS 17.106 b                             |
|           | cer requisition cash lows  |                             | documentation | The amount of insurance revenue recognised in the period related to the allocation of the portion of the premiums that relate to the recovery of insurance acquisition cash flows. [Refer: Insurance revenue; Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)]  |   |
| ifrs-full | InsuranceRevenueAmounts<br>RelatingToChangesInLiability<br>ForRemainingCoverage                              | X duration, credit          | label         | Insurance revenue, amounts relating to changes in liability for remaining coverage  | Disclosure: Effective<br>2023-01-01 IFRS 17.106 a                             |
|           |  |                             | documentation | The amount of insurance revenue recognised in the period related to the changes in the liability for remaining coverage. [Refer: Insurance revenue; Net liabilities or assets for remaining coverage excluding loss component [member]]   |   |
|           |  |                             | totalLabel    | Total insurance revenue, amounts relating to changes in liability for remaining coverage  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | InsuranceRevenueAmounts<br>RelatingToChangesInLiability<br>ForRemainingCoverageAb<br>stract                              |                             | label         | Insurance revenue, amounts relating to changes in liability for remaining coverage [abstract]   |   |
| ifrs-full | InsuranceRevenueChangeIn<br>RiskAdjustmentForNonfinan<br>cialRisk  | X duration, credit          | label         | Insurance revenue, change in risk adjustment for non-financial risk   | Disclosure: Effective<br>2023-01-01 IFRS 17.106 a (ii)  |
|           |  |                             | documentation | The amount of insurance revenue recognised in the period related to the change in the risk adjustment for non-financial risk, as specified in paragraph B124(b) of IFRS 17. [Refer: Insurance revenue; Risk adjustment for non-financial risk [member]]   |   |
| ifrs-full | InsuranceRevenueContrac<br>tualServiceMarginRecognise<br>dInProfitOrLossBecauseOf<br>TransferOfServices                  | X duration, credit          | label         | Insurance revenue, contractual service margin recognised in profit or loss because of transfer of insurance contract services   | Disclosure: Effective<br>2023-01-01 IFRS 17.106 a (iii) |
|           |  |                             | documentation | The amount of insurance revenue recognised in the period related to the contractual service margin recognised in profit or loss because of the transfer of insurance contract services in the period, as specified in paragraph B124(c) of IFRS 17. [Refer: Insurance revenue; Contractual service margin [member]]                 |   |
| ifrs-full | InsuranceRevenueInsurance<br>ServiceExpensesIncurredDur<br>ingPeriodMeasuredAtA<br>mountsExpectedAtBeginnin<br>gOfPeriod | X duration, credit          | label         | Insurance revenue, insurance service expenses incurred during period measured at amounts expected at beginning of period  | Disclosure: Effective<br>2023-01-01 IFRS 17.106 a (i)   |
|           | goneriou   |                             | documentation | The amount of insurance revenue recognised in the period related to the insurance service expenses incurred during the period measured at the amounts expected at the beginning of the period, as specified in paragraph B124(a) of IFRS 17. [Refer: Insurance revenue; Insurance service expenses from insurance contracts issued] |   |

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| Prefix  | Element name/role URI                                 | Element type and attributes | Label type  | Label content   | References  |
|---|---|-----------------------------|---|---|---|
| ifrs-full   | InsuranceRevenueOtherA mounts                         | X duration, credit          | label   | Insurance revenue, other amounts  | Disclosure: Effective<br>2023-01-01 IFRS 17.106 a (iv)  |
|   |   |                             | documentation   | The amount of insurance revenue recognised in the period related to other amounts, if any, for example experience adjustments for premium receipts other than those that relate to future service, as specified in paragraph B124(d) of IFRS 17. [Refer: Insurance revenue] |   |
| ifrs-full   | InsuranceRiskMember                                   | member                      | label   | Insurance risk [member]   | Disclosure: Effective 2023-01-01 IFRS 17.124,   |
|   |   |                             | documentation   | This member stands for risk, other than financial risk, transferred from the holder of a contract to the issuer. [Refer: Financial risk [member]]   | Disclosure: Effective<br>2023-01-01 IFRS 17.125,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.127,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (i) |
| ifrs-full InsuranceServiceExpensesFro mInsuranceContractsIssued | InsuranceServiceExpensesFro mInsuranceContractsIssued |                             | label   | Insurance service expenses from insurance contracts issued  | Disclosure: Effective<br>2023-01-01 IAS 1.82 ab,  |
|   |   | documentation               | The amount of expenses arising from a group of insurance contracts issued, comprising incurred claims (excluding repayments of investment components), other incurred insurance service expenses, amortisation of insurance acquisition cash flows, changes that relate to past service and changes that relate to future service. [Refer: Insurance contracts issued [member]] | Disclosure: Effective<br>2023-01-01 IFRS 17.80 a  |   |
|   |   |                             | negatedLabel  | Insurance service expenses from insurance contracts issued  |   |
| ifrs-full   | InsuranceServiceResult                                | X duration, credit          | label   | Insurance service result  | Disclosure: Effective<br>2023-01-01 IFRS 17.80 a  |
|   |   |                             | documentation   | The amount comprising insurance revenue and insurance service expenses. [Refer: Insurance revenue; Insurance service expenses from insurance contracts issued; Income (expenses) from reinsurance contracts held, other than finance income (expenses)]                     |   |
|   |   |                             | totalLabel  | Total insurance service result  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content  | References                    |
|-----------|---|-----------------------------|------------------|--|-------------------------------|
| ifrs-full | InsuranceServiceResultAb stract                                   |                             | label            | Insurance service result [abstract]  |                               |
| ifrs-full | IntangibleAssetFairValueUse<br>dAsDeemedCost                      | X instant, debit            | label            | Intangible asset fair value used as deemed cost  | Disclosure: IFRS 1.30         |
|           |   |                             | documentation    | The amount of intangible assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Intangible assets other than goodwill] |                               |
| ifrs-full | IntangibleAssetsAcquiredBy<br>WayOfGovernmentGrant                | X instant, debit            | label            | Intangible assets acquired by way of government grant  | Disclosure: IAS 38.122 c (ii) |
|           |   |                             | documentation    | The amount of intangible assets acquired through government grants. [Refer: Government grants; Intangible assets other than goodwill]  |                               |
| ifrs-full | IntangibleAssetsAcquiredBy<br>WayOfGovernmentGrantAt<br>FairValue | X instant, debit            | label            | Intangible assets acquired by way of government grant, fair value initially recognised   | Disclosure: IAS 38.122 c (i)  |
|           |   |                             | documentation    | The initial fair value of intangible assets acquired through government grants. [Refer: At fair value [member]; Government grants; Intangible assets other than goodwill]              |                               |
| ifrs-full | IntangibleAssetsAndGood<br>will                                   | X instant, debit            | label            | Intangible assets and goodwill   | Common practice: IAS 1.55     |
|           |   |                             | documentation    | The amount of intangible assets and goodwill held by the entity. [Refer: Goodwill; Intangible assets other than goodwill]  |                               |
|           |   |                             | totalLabel       | Total intangible assets and goodwill   |                               |
|           |   |                             | periodStartLabel | Intangible assets and goodwill at beginning of period  |                               |
|           |   |                             | periodEndLabel   | Intangible assets and goodwill at end of period  |                               |
| ifrs-full | IntangibleAssetsAndGoodwil<br>lAbstract                           |                             | label            | Intangible assets and goodwill [abstract]  |                               |

| Prefix    | Element name/role URI                   | Element type and attributes | Label type       | Label content  | References  |
|-----------|---|-----------------------------|------------------|--|---|
| ifrs-full | IntangibleAssetsAndGood<br>willMember   | member [default]            | label            | Intangible assets and goodwill [member]  | Common practice: IAS 38.118                         |
|           |   |                             | documentation    | This member stands for intangible assets and goodwill. It also represents the standard value for the 'Classes of intangible assets and goodwill' axis if no other member is used. [Refer: Goodwill; Intangible assets other than goodwill] |   |
| ifrs-full | IntangibleAssetsMaterialToEn tity       | X instant, debit            | label            | Intangible assets material to entity   | Disclosure: IAS 38.122 b                            |
|           |   |                             | documentation    | The amount of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]   |   |
| ifrs-full | IntangibleAssetsMaterialToEn tityAxis   | axis                        | label            | Intangible assets material to entity [axis]  | Disclosure: IAS 38.122 b                            |
|           |   |                             | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full | IntangibleAssetsMaterialToEn tityMember | member [default]            | label            | Intangible assets material to entity [member]  | Disclosure: IAS 38.122 b                            |
|           |   |                             | documentation    | This member stands for intangible assets material to the entity. It also represents the standard value for the 'Intangible assets material to entity' axis if no other member is used. [Refer: Intangible assets material to entity]       |   |
| ifrs-full | IntangibleAssetsOtherThan<br>Goodwill   | X instant, debit            | label            | Intangible assets other than goodwill  | Disclosure: IAS 1.54 c,<br>Disclosure: IAS 38.118 e |
|           |   |                             | documentation    | The amount of identifiable non-monetary assets without physical substance. This amount does not include goodwill. [Refer: Goodwill]  |   |
|           |   |                             | totalLabel       | Total intangible assets other than goodwill  |   |
|           |   |                             | periodStartLabel | Intangible assets other than goodwill at beginning of period   |   |
|           |   |                             | periodEndLabel   | Intangible assets other than goodwill at end of period   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | IntangibleAssetsOtherThan<br>GoodwillAbstract                                 |                             | label         | Intangible assets other than goodwill [abstract]   |  |
| ifrs-full | IntangibleAssetsOtherThan<br>GoodwillCarryingAmountAt<br>CostOfRevaluedAssets | X instant, debit            | label         | Intangible assets other than goodwill, revalued assets, at cost  | Disclosure: IAS 38.124 a (iii)   |
|           |   |                             | documentation | The amount of intangible assets other than goodwill that would have been recognised had the revalued intangible assets been measured using the cost model after recognition. [Refer: Intangible assets other than goodwill]                    |  |
| Goodw     | IntangibleAssetsOtherThan<br>GoodwillCarryingAmountO<br>fRevaluedAssets       | X instant, debit            | label         | Intangible assets other than goodwill, revalued assets   | Disclosure: IAS 38.124 a (ii)  |
|           |   |                             | documentation | The amount of intangible assets other than goodwill that are accounted for at revalued amounts. [Refer: Intangible assets other than goodwill]   |  |
| ifrs-full | IntangibleAssetsOtherThan<br>GoodwillMember                                   | member                      | label         | Intangible assets other than goodwill [member]   | Example: IAS 36.127,<br>Disclosure: IAS 38.118,<br>Example: IFRS 16.53 |
|           |   |                             | documentation | This member stands for intangible assets other than goodwill. It also represents the standard value for the 'Classes of intangible assets other than goodwill' axis if no other member is used. [Refer: Intangible assets other than goodwill] |  |
| ifrs-full | IntangibleAssetsOtherThan<br>GoodwillRevaluationSurplus                       | X instant, credit           | label         | Intangible assets other than goodwill, revaluation surplus   | Disclosure: IAS 38.124 b   |
|           |   |                             | documentation | The amount of revaluation surplus that relates to intangible assets other than goodwill. [Refer: Intangible assets other than goodwill; Revaluation surplus]   |  |

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| Prefix    | Element name/role URI                                    | Element type and attributes | Label type   | Label content   | References  |
|-----------|--|-----------------------------|--|---|---|
| ifrs-full | IntangibleAssetsPledgedAsSe<br>curityForLiabilities      | X instant, debit            | label  | Intangible assets pledged as security for liabilities   | Disclosure: IAS 38.122 d  |
|           |  |                             | documentation  | The amount of intangible assets pledged as security for liabilities. [Refer: Intangible assets other than goodwill]   |   |
| ifrs-full | suranceContractsAcquiredIn<br>BusinessCombinationsOrPort | X instant, debit            | label  | Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers  | Example: Expiry date<br>2023-01-01 IFRS 4.37 b,<br>Example: Expiry date |
|           | folioTransfers   |                             | documentation  | The amount of intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers. [Refer: Business combinations [member]; Intangible assets other than goodwill; Types of insurance contracts [member]] | 2023-01-01 IFRS 4.IG23 b  |
| ifrs-full | IntangibleAssetsUnderDeve lopment                        | X instant, debit            | label  | Intangible assets under development   | Example: IAS 38.119 g   |
|           |  |                             | documentation  | The amount of intangible assets representing such assets under development. [Refer: Intangible assets other than goodwill]  |   |
| ifrs-full | IntangibleAssetsUnderDeve lopmentMember                  | member                      | label  | Intangible assets under development [member]  | Example: IAS 38.119 g   |
|           |  |                             | documentation  | This member stands for a class of intangible assets representing such assets under development. [Refer: Intangible assets other than goodwill]  |   |
| ifrs-full | IntangibleAssetsWhoseTitleIs<br>Restricted               | X instant, debit            | label  | Intangible assets whose title is restricted   | Disclosure: IAS 38.122 d  |
|           |  |                             | documentation  | The amount of intangible assets whose title is restricted. [Refer: Intangible assets other than goodwill]   |   |
| ifrs-full | IntangibleAssetsWithIndefini<br>teUsefulLife             | X instant, debit            | label  | Intangible assets with indefinite useful life   | Disclosure: IAS 36.134 b,<br>Disclosure: IAS 36.135 b,                  |
|           | documentation  | documentation               | The amount of intangible assets assessed as having an indefinite useful life. [Refer: Intangible assets other than goodwill] | Disclosure: IAS 38.122 a  |   |

| Prefix    | Element name/role URI                              | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | IntangibleAssetsWithIndefini<br>teUsefulLifeAxis   | axis                        | label         | Intangible assets with indefinite useful life [axis]   | Disclosure: IAS 38.122 a                           |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full | IntangibleAssetsWithIndefini<br>teUsefulLifeMember | member [default]            | label         | Intangible assets with indefinite useful life [member]   | Disclosure: IAS 38.122 a                           |
|           |  |                             | documentation | This member stands for intangible assets with an indefinite useful life. It also represents the standard value for the 'Intangible assets with indefinite useful life' axis if no other member is used. [Refer: Intangible assets with indefinite useful life] |  |
| ifrs-full | IntangibleExplorationAndEva<br>luationAssets       | X instant, debit            | label         | Intangible exploration and evaluation assets   | Common practice: IAS 38.119, Disclosure: IFRS 6.25 |
|           |  |                             | documentation | The amount of exploration and evaluation assets recognised as intangible assets in accordance with the entity's accounting policy. [Refer: Exploration and evaluation assets [member]]   |  |
| ifrs-full | IntangibleExplorationAndEva<br>luationAssetsMember | member                      | label         | Intangible exploration and evaluation assets [member]  | Disclosure: IFRS 6.25                              |
|           |  |                             | documentation | This member stands for a class of intangible assets representing intangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]   |  |
| ifrs-full | InterestCostsAbstract                              |                             | label         | Interest costs [abstract]  |  |

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| Prefix    | Element name/role URI | Element type and attributes | Label type         | Label content  | References  |
|-----------|-----------------------|-----------------------------|--------------------|--|---|
| ifrs-full | InterestCostsIncurred | X duration                  | label              | Interest costs incurred  | Common practice: IAS 1.112 c  |
|           |                       |                             | documentation      | The amount of interest costs that an entity incurs.  |   |
|           |                       |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cashgenerating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member] |   |
|           |                       |                             | totalLabel         | Total interest costs incurred  |   |
| ifrs-full | InterestExpense       | X duration, debit           | label              | Interest expense   | Disclosure: IFRS 12.B13 f,<br>Disclosure: IFRS 8.23 d,<br>Disclosure: IFRS 8.28 e |
|           |                       |                             | documentation      | The amount of expense arising from interest.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References              |
|-----------|---|-----------------------------|---------------|---|-------------------------|
| ifrs-full | InterestExpenseDefinedBene  | X duration, debit           | label         | Interest expense, defined benefit plans   | Common practice:        |
| fitPlar   | fitPlans  | docum                       | documentation | The amount of interest expense arising from defined benefit plans. [Refer: Interest expense; Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)]                  | IAS 19.135 b            |
| ifrs-full | InterestExpenseForFinancial<br>LiabilitiesNotAtFairValue<br>ThroughProfitOrLoss | X duration, debit           | label         | Interest expense for financial liabilities not at fair value through profit or loss   | Disclosure: IFRS 7.20 b |
|           |   |                             | documentation | The amount of interest expense for financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Interest expense; Financial liabilities]  |                         |
| ifrs-full | InterestExpenseIncomeDefi   | X duration, debit           | label         | Interest expense (income), defined benefit plans  | Common practice:        |
|           | nedBenefitPlans   | d                           | documentation | The amount of interest expense (income) arising from defined benefit plans. [Refer: Interest income (expense); Postemployment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)] | IAS 19.135 b            |
|           |   |                             | netLabel      | Net interest expense (income), defined benefit plans  |                         |

| Prefix    | Element name/role URI                                 | Element type and attributes | Label type              | Label content   | References                   |
|-----------|---|-----------------------------|-------------------------|---|------------------------------|
| ifrs-full | InterestExpenseIncomeDefi<br>nedBenefitPlansAbstract  |                             | label                   | Interest expense (income), defined benefit plans [abstract]   |                              |
| ifrs-full | InterestExpenseIncomeNetDe finedBenefitLiabilityAsset | X duration, credit          | label                   | Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)   | Disclosure: IAS 19.141 b     |
|           |   |                             | documentation           | The increase (decrease) in the net defined benefit liability (asset) resulting from the passage of time. [Refer: Interest expense; Net defined benefit liability (asset)]   |                              |
|           |   |                             | commentaryGui-<br>dance | Interest expense on the defined benefit obligation represents an increase in net defined benefit liability and should be tagged with a positive value. Interest income on the plan assets represents a decrease in net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a negative value. Interest on the effect of the asset ceiling represents an increase in net defined benefit liability and should be tagged with a positive value. |                              |
| ifrs-full | InterestExpenseOnBankLoan<br>sAndOverdrafts           | X duration, debit           | label                   | Interest expense on bank loans and overdrafts   | Common practice: IAS 1.112 c |
|           |   |                             | documentation           | The amount of interest expense on bank loans and overdrafts. [Refer: Interest expense; Bank overdrafts]   |                              |
| ifrs-full | InterestExpenseOnBonds                                | X duration, debit           | label                   | Interest expense on bonds   | Common practice: IAS 1.112 c |
|           |   |                             | documentation           | The amount of interest expense on bonds issued. [Refer: Interest expense; Bonds issued]   |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                       |
|-----------|---|-----------------------------|---------------|--|----------------------------------|
| frs-full  | InterestExpenseOnLeaseLiabil ities  | X duration, debit           | label         | Interest expense on lease liabilities  | Disclosure: IFRS 16.53 b         |
|           |   |                             | documentation | The amount of interest expense on lease liabilities. [Refer: Lease liabilities]  |                                  |
| frs-full  | InterestExpenseOnLiabilities<br>DueToCentralBanks   | X duration, debit           | label         | Interest expense on liabilities due to central banks   | Common practice: IAS 1.112 c     |
|           |   |                             | documentation | The amount of interest expense on liabilities due to central banks. [Refer: Interest expense; Liabilities due to central banks]  |                                  |
| frs-full  | InterestExpenseOnOtherFi<br>nancialLiabilities  | X duration, debit           | label         | Interest expense on other financial liabilities  | Common practice: IAS 1.112 c     |
|           |   |                             | documentation | The amount of interest expense on other financial liabilities. [Refer: Interest expense; Other financial liabilities]  |                                  |
| ifrs-full | InterestExpenseOnRepurcha<br>seAgreementsAndCashColla<br>teralOnSecuritiesLent  | X duration, debit           | label         | Interest expense on repurchase agreements and cash collateral on securities lent   | Common practice: IAS 1.112 c     |
|           |   |                             | documentation | The amount of interest expense on repurchase agreements and cash collateral on securities lent. [Refer: Interest expense; Repurchase agreements and cash collateral on securities lent]  |                                  |
| ifrs-full | InterestIncomeAndInterestEx<br>penseForFinancialAssetsOrFi<br>nancialLiabilitiesNotAtFairVa<br>lueThroughProfitOrLossAb<br>stract |                             | label         | Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]   |                                  |
| frs-full  | InterestIncomeDefinedBene fitPlans  | (X) duration, credit        | label         | Interest income, defined benefit plans   | Common practice:<br>IAS 19.135 b |
|           |   |                             | documentation | The amount of interest income arising from defined benefit plans. [Refer: Interest income; Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)] |                                  |
|           |   |                             | negatedLabel  | Interest income, defined benefit plans   |                                  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | InterestIncomeExpenseRecog<br>nisedForAssetsReclassifiedIn<br>toMeasuredAtAmortisedCost  | X duration, credit          | label         | Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category  | Disclosure: IFRS 7.12C b |
|           |  |                             | documentation | The amount of revenue arising from interest recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category. [Refer: Interest income (expense); Financial assets at amortised cost] |                          |
| ifrs-full | InterestIncomeExpenseRecog<br>nisedForFinancialAssetsRe<br>classifiedIntoMeasuredAtA<br>mortisedCostFirstApplicatio<br>nOfIFRS9      | X duration, credit          | label         | Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9   | Disclosure: IFRS 7.42N b |
|           | HOH KS7  |                             | documentation | The amount of interest revenue (expense) recognised for financial assets that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]  |                          |
| ifrs-full | InterestIncomeExpenseRecog<br>nisedForFinancialLiabilitiesRe<br>classifiedIntoMeasuredAtA<br>mortisedCostFirstApplicatio<br>nOfIFRS9 | X duration, credit          | label         | Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9  | Disclosure: IFRS 7.42N b |
|           | HOH KS7  |                             | documentation | The amount of interest revenue (expense) recognised for financial liabilities that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities]  |                          |
| ifrs-full | InterestIncomeForFinancia<br>lAssetsMeasuredAtAmortised<br>Cost  | X duration, credit          | label         | Interest revenue for financial assets measured at amortised cost   | Disclosure: IFRS 7.20 b  |
|           |  |                             | documentation | The amount of revenue arising from interest for financial assets that are measured at amortised cost. [Refer: Interest income; Financial assets at amortised cost]   |                          |

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| Prefix  | Element name/role URI   | Element type and attributes  | Label type  | Label content   | References  |
|---|---|------------------------------|---|---|---|
| ifrs-full InterestIncomeForFinancia lAssetsNotAtFairValue ThroughProfitOrLoss       | X duration, credit  | label                        | Interest income for financial assets not at fair value through profit or loss   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.20 b   |   |
|   |   |                              | documentation   | The amount of income arising from interest for financial assets that are not at fair value through profit or loss. [Refer: Interest income] |   |
| ifrs-full   | InterestIncomeOnAvailable forsaleFinancialAssets  | X duration, credit           | label   | Interest income on available-for-sale financial assets  | Common practice: Expiry date 2023-01-01 IAS 1.112 c |
|   |   |                              | documentation   | The amount of interest income on available-for-sale financial assets. [Refer: Interest income; Financial assets available-for-sale]         |   |
| ifrs-full   | InterestIncomeOnCashAnd BankBalancesAtCentralBanks  | X duration, credit           | label   | Interest income on cash and bank balances at central banks  | Common practice: IAS 1.112 c                        |
|   | Dank Dank Contrained in State of the Contrained |                              | documentation   | The amount of interest income on cash and bank balances at central banks. [Refer: Interest income; Cash and bank balances at central banks] |   |
| ifrs-full   | InterestIncomeOnCashAnd<br>CashEquivalents  | X duration, credit           | label   | Interest income on cash and cash equivalents  | Common practice: IAS 1.112 c                        |
|   | Cuonaqui, mento   |                              | documentation   | The amount of interest income on cash and cash equivalents. [Refer: Interest income; Cash and cash equivalents]                             |   |
| ifrs-full   | InterestIncomeOnDebtInstru<br>mentsHeld   | ebtInstru X duration, credit | label   | Interest income on debt instruments held  | Common practice: IAS 1.112 c                        |
|   | mental retu   |                              | documentation   | The amount of interest income on debt instruments held. [Refer: Interest income; Debt instruments held]                                     |   |
| ifrs-full   | InterestIncomeOnDeposits  | X duration, credit           | label   | Interest income on deposits   | Common practice: IAS 1.112 c                        |
|   |   |                              | documentation   | The amount of interest income on deposits. [Refer: Interest income]   |   |
| ifrs-full InterestIncomeOnFinancialAs setsDesignatedAtFairValue ThroughProfitOrLoss | X duration, credit  | label                        | Interest income on financial assets designated at fair value through profit or loss   | Common practice: IAS 1.112 c  |   |
|   |   | documentation                | The amount of interest income on financial assets designated at fair value through profit or loss. [Refer: Interest income; Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently] |   |   |

| Prefix   | Element name/role URI  | Element type and attributes | Label type   | Label content   | References  |
|--|--|-----------------------------|--|---|---|
| ifrs-full InterestIncomeOnFinancialAs setsHeldForTrading | X duration, credit   | label                       | Interest income on financial assets held for trading | Common practice: IAS 1.112 c  |   |
|  |  |                             | documentation  | The amount of interest income on financial assets held for trading. [Refer: Interest income; Financial assets at fair value through profit or loss, classified as held for trading]   |   |
| ifrs-full  | InterestIncomeOnHeldtoma turityInvestments                     | X duration, credit          | label  | Interest income on held-to-maturity investments   | Common practice: Expiry date 2023-01-01 IAS 1.112 c |
|  |  |                             | documentation  | The amount of interest income on held-to-maturity investments. [Refer: Interest income; Held-to-maturity investments]   |   |
| ifrs-full  | InterestIncomeOnImpairedFi<br>nancialAssetsAccrued             | X duration, credit          | label  | Interest income on impaired financial assets accrued  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.20 d   |
|  |  |                             | documentation  | The amount of income arising from interest on impaired financial assets accrued after impairment using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. [Refer: Interest income] |   |
| ifrs-full  | InterestIncomeOnImpairedFi<br>nancialAssetsAccruedAb<br>stract |                             | label  | Interest income on impaired financial assets accrued [abstract]   |   |
| ifrs-full  | InterestIncomeOnLoansAn<br>dAdvancesToBanks                    | X duration, credit          | label  | Interest income on loans and advances to banks  | Common practice: IAS 1.112 c                        |
|  |  |                             | documentation  | The amount of interest income on loans and advances to banks. [Refer: Interest income; Loans and advances to banks]   |   |
| ifrs-full InterestIncomeOnLoansAn dAdvancesToCustomers   |  | X duration, credit          | label  | Interest income on loans and advances to customers  | Common practice: IAS 1.112 c                        |
|  |  |                             | documentation  | The amount of interest income on loans and advances to customers. [Refer: Interest income; Loans and advances to customers]   |   |

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| Prefix   | Element name/role URI  | Element type and attributes | Label type                               | Label content   | References                   |
|--|--|-----------------------------|--|---|------------------------------|
| ifrs-full InterestIncomeOnLoansAn dReceivables | X duration, credit   | label                       | Interest income on loans and receivables | Common practice: Expiry date 2023-01-01 IAS 1.112 c   |                              |
|  |  |                             | documentation                            | The amount of interest income on loans and receivables. [Refer: Interest income; Loans and receivables]   |                              |
| ifrs-full                                      | InterestIncomeOnOtherFinan cialAssets  | X duration, credit          | label                                    | Interest income on other financial assets   | Common practice: IAS 1.112 c |
|  |  |                             | documentation                            | The amount of interest income on other financial assets. [Refer: Interest income; Other financial assets]   |                              |
| ifrs-full                                      | InterestIncomeOnReverseRe<br>purchaseAgreementsAnd<br>CashCollateralOnSecurities | X duration, credit          | label                                    | Interest income on reverse repurchase agreements and cash collateral on securities borrowed   | Common practice: IAS 1.112 c |
|  | Borrowed   |                             | documentation                            | The amount of interest income on reverse repurchase agreements and cash collateral on securities borrowed. [Refer: Interest income; Reverse repurchase agreements and cash collateral on securities borrowed]   |                              |
| ifrs-full                                      | InterestIncomeReimburse<br>mentRights  | X duration, debit           | label                                    | Increase in reimbursement rights related to defined benefit obligation, resulting from interest income  | Disclosure: IAS 19.141 b     |
|  |  |                             | documentation                            | The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from income arising from interest on reimbursement rights. [Refer: Interest income; Reimbursement rights related to defined benefit obligation, at fair value] |                              |
| ifrs-full                                      | InterestPaidClassifiedAsFinan cingActivities                                     | (X) duration, credit        | label                                    | Interest paid, classified as financing activities   | Disclosure: IAS 7.31         |
|  |  |                             | documentation                            | The cash outflow for interest paid, classified as financing activities.   |                              |
|  |  |                             | negatedTerseLabel                        | Interest paid   |                              |

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| Prefix    | Element name/role URI                               | Element type and attributes          | Label type   | Label content   | References  |
|-----------|---|--------------------------------------|--|---|---|
| ifrs-full | s-full InterestPaidClassifiedAsInves tingActivities | assifiedAsInves (X) duration, credit | label  | Interest paid, classified as investing activities   | Disclosure: IAS 7.31  |
|           |   |                                      | documentation  | The cash outflow for interest paid, classified as investing activities.   |   |
|           |   |                                      | negatedTerseLabel  | Interest paid   |   |
| frs-full  | InterestPaidClassifiedAsOper atingActivities        | (X) duration, credit                 | label  | Interest paid, classified as operating activities   | Disclosure: IAS 7.31  |
|           |   |                                      | documentation  | The cash outflow for interest paid, classified as operating activities.   |   |
|           |   |                                      | negatedTerseLabel  | Interest paid   |   |
| frs-full  | InterestPayable                                     | estPayable X instant, credit         | label  | Interest payable  | Common practice: IAS 1.112 c  |
|           |   | documentation                        | The amount of interest recognised as a liability.  |   |   |
| ifrs-full | InterestRateBenchmarkRe<br>formPhase2Member         |                                      | label  | Interest Rate Benchmark Reform-Phase 2 [member]   | Disclosure: Expiry date 2023-01-01 IAS 39.108H,   |
|           |   |                                      | documentation  | This member stands for Interest Rate Benchmark Reform-Phase 2 (Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16) issued in August 2020. | Disclosure: Expiry date<br>2023-01-01 IFRS 16.C1B,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 4.50,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 9.7.1.10 |
| ifrs-full | InterestRateBenchmarksAxis                          | axis                                 | label  | Interest rate benchmarks [axis]   | Disclosure: IFRS 7.24J b  |
|           |   | documentation                        | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.                          |   |   |
| ifrs-full | InterestRateBenchmarksMem<br>ber                    | member [default]                     | label  | Interest rate benchmarks [member]   | Disclosure: IFRS 7.24J b  |
| ber       |   | documentation                        | This member stands for all interest rate benchmarks. It also represents the standard value for the 'Interest rate benchmarks' axis if no other member is used. |   |   |

| Prefix  | Element name/role URI                               | Element type and attributes | Label type   | Label content   | References   |
|---|---|-----------------------------|--|---|--|
| ifrs-full InterestRateMeasurementIn putMember | member  | label                       | Interest rate, measurement input [member]                            | Example: IFRS 13.B36 a  |  |
|   |   | documentation               | This member stands for an interest rate used as a measurement input. |   |  |
| ifrs-full                                     | InterestRateRiskMember                              | member                      | label  | Interest rate risk [member]   | Disclosure: Effective 2023-01-01 IFRS 17.124,  |
|   |   |                             | documentation  | This member stands for the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. [Refer: Financial instruments, class [member]] | Disclosure: Effective<br>2023-01-01 IFRS 17.125,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.127,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (ii),<br>Disclosure: IFRS 7 - Defined<br>terms |
| ifrs-full                                     | s-full InterestRateSwapContract Member              | member                      | label  | Interest rate swap contract [member]  | Common practice: IAS 1.112 c   |
|   |   |                             | documentation  | This member stands for an interest rate swap contract. [Refer: Swap contract [member]]  |  |
| ifrs-full                                     | InterestRateTypesMember                             | member [default]            | label  | Interest rate types [member]  | Common practice: IFRS 7.39   |
|   |   |                             | documentation  | This member stands for all types of interest rates. It also represents the standard value for the 'Types of interest rates' axis if no other member is used. [Refer: Interest rate risk [member]]                     |  |
| ifrs-full                                     | InterestReceivable                                  | X instant, debit            | label  | Interest receivable   | Common practice: IAS 1.112 c   |
|   |   |                             | documentation  | The amount of interest recognised as a receivable.  |  |
|   | InterestReceivedClassifiedA<br>sInvestingActivities | X duration, debit           | label  | Interest received, classified as investing activities   | Disclosure: IAS 7.31   |
|   |   |                             | documentation  | The cash inflow from interest received, classified as investing activities.   |  |
|   |   |                             | terseLabel   | Interest received   |  |

| Prefix   | Element name/role URI   | Element type and attributes | Label type   | Label content   | References  |
|--|---|-----------------------------|--|---|---|
| ifrs-full InterestReceivedClassifiedA sOperatingActivities | X duration, debit   | label                       | Interest received, classified as operating activities  | Disclosure: IAS 7.31  |   |
|  |   |                             | documentation  | The cash inflow from interest received, classified as operating activities.   |   |
|  |   |                             | terseLabel   | Interest received   |   |
| ifrs-full  | InterestRevenueCalculatedU singEffectiveInterestMethod                              | X duration, credit          | label  | Interest revenue calculated using effective interest method   | Disclosure: IAS 1.82 a, Disclosure: Effective   |
|  |   |                             | documentation  | The amount of interest revenue calculated using the effective interest method. Effective interest method is the method that is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of the interest revenue or interest expense in profit or loss over the relevant period. [Refer: Revenue] | 2023-01-01 IAS 1.82 a (i)   |
| ifrs-full InterestRevenueExpense                           | InterestRevenueExpense  | X duration, credit          | label  | Interest income (expense)   | Common practice: IAS 1.85,<br>Disclosure: IFRS 8.23,<br>Disclosure: IFRS 8.28 e   |
|  |   |                             | documentation  | The amount of income or expense arising from interest. [Refer: Interest expense; Interest income]   |   |
| ifrs-full  | InterestRevenueForFinancia<br>lAssetsMeasuredAtFairValue<br>ThroughOtherComprehensi | easuredAtFairValue          | label  | Interest revenue for financial assets measured at fair value through other comprehensive income   | Disclosure: IFRS 7.20 b   |
| veIncome   |   | documentation               | The amount of interest revenue arising on financial assets measured at fair value through other comprehensive income. [Refer: Revenue; Financial assets measured at fair value through other comprehensive income] |   |   |
| ifrs-full  | InternalCreditGradesAxis  | axis                        | label  | Internal credit grades [axis]   | Disclosure: Expiry date 2023-01-01 IFRS 4.39G a,  |
|  |   |                             | documentation  | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   | Example: IFRS 7.35M,<br>Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: IFRS 7.IG20C,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG25 b |

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| Prefix   | Element name/role URI   | Element type and attributes                             | Label type                      | Label content   | References  |
|--|---|---|---------------------------------|---|---|
| ifrs-full InternalCreditGradesMemb                               | member  | label   | Internal credit grades [member] | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39G a,<br>Example: IFRS 7.35M,   |   |
|  |   |   | documentation                   | This member stands for credit grades that have been developed by the entity itself.   | Example: Expiry date<br>2023-01-01 IFRS 7.36 c,<br>Example: IFRS 7.IG20C,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG25 b |
| ifrs-full  | InternallyGeneratedMember   | member  | label                           | Internally generated [member]   | Disclosure: IAS 38.118  |
|  |   |   | documentation                   | This member stands for items that have been internally generated by the entity.   |   |
| FromSharebasedPaym<br>sactionsForWhichCou<br>tysRightToCashOrOth | IntrinsicValueOfLiabilities<br>FromSharebasedPaymentTran<br>sactionsForWhichCounterpar<br>tysRightToCashOrOtherAs<br>setsVested2011 | ebasedPaymentTran<br>rWhichCounterpar<br>oCashOrOtherAs | label                           | Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested  | Disclosure: IFRS 2.51 b (ii)  |
|  |   |   | documentation                   | The intrinsic value of liabilities arising from share-based transactions for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights). The intrinsic value is the difference between the fair value of the shares to which the counterparty has the (conditional or unconditional) right to subscribe, or which it has the right to receive, and the price (if any) that the counterparty is (or will be) required to pay for those shares. Share-based payment transactions are transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services, for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights). |   |

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| Prefix                | Element name/role URI        | Element type and attributes | Label type          | Label content   | References                                |
|-----------------------|------------------------------|-----------------------------|---------------------|---|---|
| ifrs-full Inventories | X instant, debit             | label                       | Current inventories | Disclosure: IAS 1.54 g,   |   |
|                       |                              |                             | documentation       | The amount of current inventories. [Refer: Inventories]   | Example: IAS 1.68, Disclosure: IAS 2.36 b |
|                       |                              |                             | totalLabel          | Total current inventories   |   |
| ifrs-full             | InventoriesAtFairValueLess   | X instant, debit            | label               | Inventories, at fair value less costs to sell   | Disclosure: IAS 2.36 c                    |
|                       | CostsToSell                  |                             | documentation       | The amount of inventories carried at fair value less costs to sell. [Refer: At fair value [member]] |   |
| ifrs-full             | InventoriesAtNetRealisableVa | X instant, debit            | label               | Inventories, at net realisable value  | Common practice: IAS 2.36                 |
|                       | lue                          |                             | documentation       | The amount of inventories carried at net realisable value. [Refer: Inventories]                     |   |
| ifrs-full Invento     | InventoriesPledgedAsSecurity | X instant, debit            | label               | Inventories pledged as security for liabilities   | Disclosure: IAS 2.36 h                    |
|                       | ForLiabilities               |                             | documentation       | The amount of inventories pledged as security for liabilities. [Refer: Inventories]                 | 1   |

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| Prefix    | Element name/role URI     | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|---------------------------|-----------------------------|---------------|--|--|
| ifrs-full | InventoriesTotal          | X instant, debit            | label         | Inventories  | Disclosure: IAS 1.54 g                         |
|           |                           |                             | documentation | The amount of assets: (a) held for sale in the ordinary course of business; (b) in the process of production for such sale; or (c) in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories encompass goods purchased and held for resale including, for example, merchandise purchased by a retailer and held for resale, or land and other property held for resale. Inventories also encompass finished goods produced, or work in progress being produced, by the entity and include materials and supplies awaiting use in the production process. [Refer: Current finished goods; Current merchandise; Current work in progress; Land] |  |
| ifrs-full | InventoryCostFormulas     | ntoryCostFormulas text      | label         | Description of inventory cost formulas   | Disclosure: IAS 2.36 a                         |
|           |                           |                             | documentation | The description of the cost formulas used to measure inventory. [Refer: Inventories]   |  |
|           | InventoryRecognisedAsOfAc | X instant, debit            | label         | Inventory recognised as of acquisition date  | Example: IFRS 3.B64 i,<br>Example: IFRS 3.IE72 |
|           | quisitionDate             |                             | documentation | The amount recognised as of the acquisition date for inventory acquired in a business combination. [Refer: Inventories; Business combinations [member]]  |  |

| Prefix   | Element name/role URI  | Element type and attributes | Label type         | Label content  | References              |
|----------|------------------------|-----------------------------|--------------------|--|-------------------------|
| frs-full | InventoryWritedown2011 | X duration                  | label              | Inventory write-down   | Disclosure: IAS 1.98 a, |
|          |                        |                             | documentation      | The amount of expense recognised related to the write-down of inventories to net realisable value. [Refer: Inventories]  | Disclosure: IAS 2.36 e  |
|          |                        |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                         |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | InvestmentAccountedForU singEquityMethod                        | X instant, debit            | label         | Investments accounted for using equity method  | Disclosure: IAS 1.54 e,<br>Disclosure: IFRS 12.B16,<br>Disclosure: IFRS 8.24 a |
|           |   |                             | documentation | The amount of investments accounted for using the equity method. The equity method is a method of accounting whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the investor's share of net assets of the investee. The investor's profit or loss includes its share of the profit or loss of the investee. The investor's other comprehensive income includes its share of the other comprehensive income of the investee. [Refer: At cost [member]] |  |
|           |   |                             | totalLabel    | Total investments accounted for using equity method  |  |
| ifrs-full | InvestmentContractsLiabil ities                                 | X instant, credit           | label         | Investment contracts liabilities   | Common practice: IAS 1.55  |
|           |   |                             | documentation | The amount of liabilities relating to investment contracts that fall within the scope of IAS 39 or IFRS 9.   |  |
| ifrs-full | InvestmentFundsAmountCon<br>tributedToFairValueOfPlanAs<br>sets | X instant, debit            | label         | Investment funds, amount contributed to fair value of plan assets  | Example: IAS 19.142 f  |
|           |   |                             | documentation | The amount investment funds contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Investment funds [member]]  |  |
| ifrs-full | InvestmentFundsMember   | member                      | label         | Investment funds [member]  | Example: IFRS 12.B23 c   |
|           |   |                             | documentation | This member stands for investment funds.   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type       | Label content   | References  |
|-----------|--|-----------------------------|------------------|---|---|
| ifrs-full | InvestmentFundsPercentage<br>ContributedToFairValueOfPla<br>nAssets              | X.XX instant                | label            | Investment funds, percentage contributed to fair value of plan assets   | Common practice:<br>IAS 19.142 f                            |
|           |  |                             | documentation    | The percentage investment funds contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Investment funds [member]] [Contrast: Investment funds, amount contributed to fair value of plan assets]   |   |
| ifrs-full | InvestmentIncome   | X duration, credit          | label            | Investment income   | Common practice: IAS 1.85,<br>Disclosure: IAS 26.35 b (iii) |
|           |  |                             | documentation    | The amount of investment income, such as interest and dividends.  |   |
| ifrs-full | InvestmentProperty   | X instant, debit            | label            | Investment property   | Disclosure: IAS 1.54 b,<br>Disclosure: IAS 40.76,           |
|           |  |                             | documentation    | The amount of property (land or a building - or part of a building - or both) held (by the owner or by the lessee as a right-of-use asset) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business. | Disclosure: IAS 40.79 d                                     |
|           |  |                             | totalLabel       | Total investment property   |   |
|           |  |                             | periodStartLabel | Investment property at beginning of period  |   |
|           |  |                             | periodEndLabel   | Investment property at end of period  |   |
| ifrs-full | InvestmentPropertyAbstract   |                             | label            | Investment property [abstract]  |   |
| ifrs-full | InvestmentPropertyCarriedAt<br>CostOrInAccordanceWi<br>thIFRS16WithinFairValueMo | X instant, debit            | label            | Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale  | Disclosure: IAS 40.78 d (ii)                                |
|           | delAtTimeOfSale  |                             | documentation    | The amount at the time of the sale of investment property carried at cost or in accordance with IFRS 16 within fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | InvestmentPropertyComple ted                                   | X instant, debit            | label         | Investment property completed  | Common practice: IAS 1.112 c                                   |
|           |  |                             | documentation | The amount of investment property whose construction or development is complete. [Refer: Investment property]  |  |
| ifrs-full | InvestmentPropertyComple tedMember                             | member                      | label         | Investment property completed [member]   | Common practice: IAS 1.112 c                                   |
|           |  |                             | documentation | This member stands for completed investment property. [Refer: Investment property completed]   |  |
| ifrs-full | InvestmentPropertyFairVa<br>lueUsedAsDeemedCost                | X instant, debit            | label         | Investment property fair value used as deemed cost   | Disclosure: IFRS 1.30  |
|           |  |                             | documentation | The amount of investment property, for which fair value was used as deemed cost in the opening IFRS statement of financial position. [Refer: Investment property]                      |  |
| ifrs-full | InvestmentPropertyMember                                       | member                      | label         | Investment property [member]   | Common practice: IAS 1.112 c,<br>Example: IFRS 13.94, Example: |
|           |  |                             | documentation | This member stands for investment property. It also represents the standard value for the 'Types of investment property' axis if no other member is used. [Refer: Investment property] | IFRS 13.IE60   |
| ifrs-full | InvestmentPropertyUnder<br>ConstructionOrDevelopment           | X instant, debit            | label         | Investment property under construction or development  | Common practice: IAS 1.112 c                                   |
|           |  |                             | documentation | The amount of property that is being constructed or developed for future use as investment property. [Refer: Investment property]  |  |
| ifrs-full | InvestmentPropertyUnder<br>ConstructionOrDevelopment<br>Member | member                      | label         | Investment property under construction or development [member]   | Common practice: IAS 1.112 c                                   |
|           |  |                             | documentation | This member stands for investment property under construction or development. [Refer: Investment property under construction or development]   |  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                  |
|-----------|--|-----------------------------|---------------|--|-----------------------------|
| ifrs-full | InvestmentsAccountedForU singEquityMethodAbstract                                |                             | label         | Investments accounted for using equity method [abstract]   |                             |
| ifrs-full | InvestmentsAccountedForU singEquityMethodMember                                  | member                      | label         | Investments accounted for using equity method [member]   | Common practice: IAS 36.127 |
|           |  |                             | documentation | This member stands for investments accounted for using the equity method. [Refer: Investments accounted for using equity method]                           |                             |
| ifrs-full | InvestmentsForRiskOfPolicy<br>holders  | X instant, debit            | label         | Investments for risk of policyholders  | Common practice: IAS 1.55   |
|           |  |                             | documentation | The amount of investments against insurance liabilities where all risk is borne by the policyholders.  |                             |
| ifrs-full | InvestmentsInAssociates  | X instant, debit            | label         | Investments in associates reported in separate financial statements  | Disclosure: IAS 27.10       |
|           |  |                             | documentation | The amount of investments in associates in an entity's separate financial statements. [Refer: Associates [member]]   |                             |
| ifrs-full | InvestmentsInAssociatesAc countedForUsingEquityMe thod                           | X instant, debit            | label         | Investments in associates accounted for using equity method  | Common practice: IAS 1.55   |
|           | thou   |                             | documentation | The amount of investments in associates accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method] |                             |
| ifrs-full | InvestmentsInEquityInstru<br>mentsMeasuredAtFairValue<br>ThroughOtherComprehensi | axis                        | label         | Investments in equity instruments designated at fair value through other comprehensive income [axis]   | Disclosure: IFRS 7.11A c    |
|           | veIncomeAxis   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.                      |                             |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | InvestmentsInEquityInstru<br>mentsMeasuredAtFairValue<br>ThroughOtherComprehensi | member [default]            | label         | Investments in equity instruments designated at fair value through other comprehensive income [member]   | Disclosure: IFRS 7.11A c,<br>Disclosure: IFRS 7.8 h |
|           | veIncomeMember   |                             | documentation | This member stands for investments in equity instruments that the entity has designated at fair value through other comprehensive income. It also represents the standard value for the 'Investments in equity instruments designated at fair value through other comprehensive income' axis if no other member is used. [Refer: At fair value [member]; Other comprehensive income] |   |
| ifrs-full | InvestmentsInJointVentures   | X instant, debit            | label         | Investments in joint ventures reported in separate financial statements  | Disclosure: IAS 27.10                               |
|           |  |                             | documentation | The amount of investments in joint ventures in an entity's separate financial statements. [Refer: Joint ventures [member]]   |   |
| ifrs-full | InvestmentsInJointVenture<br>sAccountedForUsingEquity<br>Method                  | X instant, debit            | label         | Investments in joint ventures accounted for using equity method  | Common practice: IAS 1.55                           |
|           |  |                             | documentation | The amount of investments in joint ventures accounted for using the equity method. [Refer: Joint ventures [member]; Investments accounted for using equity method]   |   |
| ifrs-full | InvestmentsInSubsidiaries  | X instant, debit            | label         | Investments in subsidiaries reported in separate financial statements  | Disclosure: IAS 27.10                               |
|           |  |                             | documentation | The amount of investments in subsidiaries in an entity's separate financial statements. [Refer: Subsidiaries [member]]   |   |
| ifrs-full | InvestmentsInSubsidiaries<br>JointVenturesAndAssociates                          | X instant, debit            | label         | Investments in subsidiaries, joint ventures and associates reported in separate financial statements   | Disclosure: IAS 27.10                               |
|           |  |                             | documentation | The amount of investments in subsidiaries, joint ventures and associates in an entity's separate financial statements. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries reported in separate financial statements]   |   |
|           |  |                             | totalLabel    | Total investments in subsidiaries, joint ventures and associates reported in separate financial statements   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                |
|-----------|--|-----------------------------|---------------|---|---------------------------|
| ifrs-full | InvestmentsInSubsidiaries<br>JointVenturesAndAssociate<br>sAbstract  |                             | label         | Investments in subsidiaries, joint ventures and associates reported in separate financial statements [abstract]   |                           |
| ifrs-full | InvestmentsOtherThanInvest<br>mentsAccountedForUsingE<br>quityMethod                                       | X instant, debit            | label         | Investments other than investments accounted for using equity method  | Common practice: IAS 1.55 |
|           |  |                             | documentation | The amount of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method]  |                           |
| ifrs-full | IssueCostsNotRecognisedA<br>sExpenseForTransactionRe<br>cognisedSeparatelyFromAc<br>quisitionOfAssetSAndAs | X duration, debit           | label         | Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination  | Disclosure: IFRS 3.B64 m  |
|           | sumptionOfLiabilitiesInBusi<br>nessCombination   |                             | documentation | The amount of issue costs not recognised as an expense for transactions recognised separately from the acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]] |                           |
| ifrs-full | IssuedCapital  | X instant, credit           | label         | Issued capital  | Example: IAS 1.78 e       |
|           |  |                             | documentation | The nominal value of capital issued.  |                           |
|           |  |                             | totalLabel    | Total issued capital  |                           |
| ifrs-full | IssuedCapitalAbstract  |                             | label         | Issued capital [abstract]   |                           |
| ifrs-full | IssuedCapitalMember  | member                      | label         | Issued capital [member]   | Disclosure: IAS 1.106     |
|           |  |                             | documentation | This member stands for a component of equity representing issued capital.   |                           |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type              | Label content  | References                     |
|-----------|---|-----------------------------|-------------------------|--|--------------------------------|
| ifrs-full | IssuedCapitalOrdinaryShares                                   | X instant, credit           | label                   | Issued capital, ordinary shares  | Common practice: IAS 1.78 e    |
|           |   |                             | documentation           | The nominal value of capital arising from issuing ordinary shares. [Refer: Issued capital]   |                                |
| ifrs-full | IssuedCapitalPreference<br>Shares                             | X instant, credit           | label                   | Issued capital, preference shares  | Common practice: IAS 1.78 e    |
|           | SIMICO  |                             | documentation           | The nominal value of capital arising from issuing preference shares. [Refer: Issued capital]   |                                |
| ifrs-full | IssueOfConvertibleInstru ments                                | X duration, credit          | label                   | Issue of convertible instruments   | Common practice: IAS 1.106 d   |
|           | monto   |                             | documentation           | The change in equity resulting from the issuing of convertible instruments.  |                                |
| ifrs-full | IssueOfEquity   | X duration, credit          | label                   | Issue of equity  | Disclosure: IAS 1.106 d (iii)  |
|           |   |                             | documentation           | The increase in equity through the issue of equity instruments.  |                                |
|           |   |                             | commentaryGui-<br>dance | Use this element with the 'Classes of share capital' axis and the 'Components of equity' axis when an entity has multiple classes of share capital. For example, the use of both axes is required for a user of tagged financial statements to understand whether the reported amounts for preference shares only represent issued capital or alternatively also include a share premium amount. |                                |
| ifrs-full | IssuesFairValueMeasuremen<br>tAssets                          | X duration, debit           | label                   | Issues, fair value measurement, assets   | Disclosure: IFRS 13.93 e (iii) |
|           | 12.20010  |                             | documentation           | The increase in the fair value measurement of assets resulting from issues of those assets. [Refer: At fair value [member]]  |                                |
| ifrs-full | IssuesFairValueMeasuremen<br>tEntitysOwnEquityInstru<br>ments | X duration, credit          | label                   | Issues, fair value measurement, entity's own equity instruments  | Disclosure: IFRS 13.93 e (iii) |
|           |   |                             | documentation           | The increase in the fair value measurement of the entity's own equity instruments resulting from issues of those equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]   |                                |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                     |
|-----------|--|-----------------------------|---------------|---|--------------------------------|
| ifrs-full | IssuesFairValueMeasuremen<br>tLiabilities  | X duration, credit          | label         | Issues, fair value measurement, liabilities   | Disclosure: IFRS 13.93 e (iii) |
|           |  |                             | documentation | The increase in fair value measurement of liabilities resulting from issues of those liabilities. [Refer: At fair value [member]] |                                |
| esef_cor  | ItemsAreFurtherDetailedIn<br>Section800100Subclassifica<br>tionsOfAssetsLiabilitiesAnd<br>Equities | guidance                    | label         | Items are further detailed in section [800100]<br>Subclassifications of assets, liabilities and equities                          |                                |
| esef_cor  | ItemsAreFurtherDetailedIn<br>Section800200AnalysisOfIn<br>comeAndExpense                           | guidance                    | label         | Items are further detailed in section [800200] Analysis of income and expense   |                                |
| esef_cor  | ItemsAreFurtherDetailedIn<br>Section800300StatementOf<br>CashFlowsAdditionalDisclo<br>sures        | guidance                    | label         | Items are further detailed in section [800300] Statement of cash flows, additional disclosures                                    |                                |
| esef_cor  | ItemsAreFurtherDetailedIn<br>Section800400StatementOf<br>ChangesInEquityAdditional<br>Disclosures  | guidance                    | label         | Items are further detailed in section [800400] Statement of changes in equity, additional disclosures                             |                                |
| ifrs-full | ItemsForPresentationOfRegu<br>latoryDeferralAccountsAb<br>stract                                   |                             | label         | Items for presentation of regulatory deferral accounts [abstract]   |                                |
| ifrs-full | ItemsInCourseOfCollection<br>FromOtherBanks  | X instant, debit            | label         | Items in course of collection from other banks  | Common practice: IAS 1.55      |
|           |  |                             | documentation | The amount of items that have been transmitted from other banks but not yet been received and processed by the entity.            |                                |
| ifrs-full | ItemsInCourseOfTransmis sionToOtherBanks   | X instant, credit           | label         | Items in course of transmission to other banks  | Common practice: IAS 1.55      |
|           |  |                             | documentation | The amount of items that have been transmitted to but not yet received and processed by other banks.                              |                                |

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| Prefix    | Element name/role URI                     | Element type and attributes | Label type    | Label content   | References               |
|-----------|---|-----------------------------|---------------|---|--------------------------|
| ifrs-full | ItemsOfContingentLiabilitie sAxis         | axis                        | label         | Items of contingent liabilities [axis]  | Disclosure: IFRS 3.B64 j |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                          |
| frs-full  | ItemsOfContingentLiabilities<br>Member    | member [default]            | label         | Items of contingent liabilities [member]  | Disclosure: IFRS 3.B64 j |
|           |   |                             | documentation | This member stands for aggregated individual items of contingent liabilities. It also represents the standard value for the 'Items of contingent liabilities' axis if no other member is used. [Refer: Contingent liabilities [member]]   |                          |
| frs-full  | JointControlOrSignificantIn fluenceMember | member                      | label         | Entities with joint control or significant influence over entity [member]   | Disclosure: IAS 24.19 b  |
|           |   |                             | documentation | This member stands for entities that have joint control or significant influence over the entity. Joint control is a contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but not control or joint control of those policies. |                          |
| frs-full  | JointOperationsAxis                       | axis                        | label         | Joint operations [axis]   | Disclosure: IFRS 12.B4 c |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                          |
| ifrs-full | JointOperationsMember                     | member                      | label         | Joint operations [member]   | Disclosure: IFRS 12.B4 c |
|           |   |                             | documentation | This member stands for joint arrangements whereby the parties that have joint control of the arrangement have rights to the assets, and obligations for the liabilities, relating to the arrangement.   |                          |

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| Label content  | References  |  |
|--|---|--|
| Joint ventures [axis]  | Disclosure: IAS 27.16 b,<br>Disclosure: IAS 27.17 b,  |  |
| The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | Disclosure: IFRS 12.B4 b,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J,<br>Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M     |  |
| Joint ventures [member]  | Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b,   |  |
| This member stands for joint arrangements whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.   | Disclosure: IFRS 12.84 b,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J a,<br>Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M a |  |
| Joint ventures where entity is venturer [member]   | Disclosure: IAS 24.19 e   |  |
| This member stands for joint ventures in which the entity is a joint venturer. A venturer is a party to a joint venture and has joint control over that joint venture. [Refer: Joint ventures [member]]    |   |  |
| Key management personnel compensation  | Disclosure: IAS 24.17   |  |
| The amount of compensation to key management personnel. [Refer: Key management personnel of entity or parent [member]]   |   |  |
| Key management personnel compensation, other long-term employee benefits   | Disclosure: IAS 24.17 c   |  |
| The amount of compensation to key management personnel in the form of other long-term employee benefits. [Refer: Other long-term employee benefits; Key management personnel of entity or parent [member]] |   |  |

Element type and attributes

axis

member

member

X duration, debit

X duration, debit

Label type

documentation

documentation

documentation

documentation

documentation

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Element name/role URI

IointVenturesAxis

JointVenturesMember

JointVenturesWhereEntityIs

KeyManagementPersonnel

KeyManagementPersonnel

CompensationOtherLong

VenturerMember

Compensation

termBenefits

Prefix

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References              |
|-----------|---|-----------------------------|---------------|--|-------------------------|
| ifrs-full | KeyManagementPersonnel<br>CompensationPostemploy<br>mentBenefits    | X duration, debit           | label         | Key management personnel compensation, post-<br>employment benefits  | Disclosure: IAS 24.17 b |
|           |   |                             | documentation | The amount of compensation to key management personnel in the form of post-employment benefits. [Refer: Key management personnel of entity or parent [member]]   |                         |
| ifrs-full | KeyManagementPersonnel<br>CompensationSharebasedPay<br>ment         | X duration, debit           | label         | Key management personnel compensation, share-based payment   | Disclosure: IAS 24.17 e |
|           |   |                             | documentation | The amount of compensation to key management personnel in the form of share-based payments. [Refer: Key management personnel of entity or parent [member]]   |                         |
| ifrs-full | KeyManagementPersonnel<br>CompensationShorttermEm<br>ployeeBenefits | X duration, debit           | label         | Key management personnel compensation, short-term employee benefits  | Disclosure: IAS 24.17 a |
|           |   |                             | documentation | The amount of compensation to key management personnel in the form of short-term employee benefits. [Refer: Key management personnel of entity or parent [member]]   |                         |
| ifrs-full | KeyManagementPersonnel<br>CompensationTerminationBe<br>nefits       | X duration, debit           | label         | Key management personnel compensation, termination benefits  | Disclosure: IAS 24.17 d |
|           |   |                             | documentation | The amount of compensation to key management personnel in the form of termination benefits. [Refer: Termination benefits expense; Key management personnel of entity or parent [member]]   |                         |
| ifrs-full | KeyManagementPersonnelO<br>fEntityOrParentMember                    | member                      | label         | Key management personnel of entity or parent [member]  | Disclosure: IAS 24.19 f |
|           |   |                             | documentation | This member stands for those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. |                         |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | Land  | X instant, debit            | label         | Land  | Example: IAS 16.37 a                      |
|           |   |                             | documentation | The amount of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]  |   |
| ifrs-full | LandAndBuildings  | X instant, debit            | label         | Land and buildings  | Example: IAS 16.37 b                      |
|           |   |                             | documentation | The amount of property, plant and equipment representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment]                     |   |
|           |   |                             | totalLabel    | Total land and buildings  |   |
| ifrs-full | LandAndBuildingsAbstract                                      |                             | label         | Land and buildings [abstract]   |   |
| ifrs-full | LandAndBuildingsMember  | member                      | label         | Land and buildings [member]   | Example: IAS 16.37 b                      |
|           |   |                             | documentation | This member stands for a class of property, plant and equipment representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment] |   |
| ifrs-full | LandMember  | member                      | label         | Land [member]   | Example: IAS 16.37 a                      |
|           |   |                             | documentation | This member stands for a class of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]  |   |
| ifrs-full | LaterThanFifteenYearsAndNo<br>tLaterThanTwentyYearsMem<br>ber | member                      | label         | Later than fifteen years and not later than twenty years [member]   | Example: IFRS 7.B11, Example IFRS 7.IG31A |
|           | DCI   |                             | documentation | This member stands for a time band of later than fifteen years and not later than twenty years.   |   |
| ifrs-full | LaterThanFiveYearsAndNotLa<br>terThanSevenYearsMember         | member                      | label         | Later than five years and not later than seven years [member]   | Example: IFRS 7.B11, Example IFRS 7.IG31A |
|           | ter I han Seven Years Member                                  |                             | documentation | This member stands for a time band of later than five years and not later than seven years.   | AICDL\CM                                  |

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| Prefix    | Element name/role URI                                     | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | LaterThanFiveYearsAndNotLa<br>terThanTenYearsMember       | member                      | label         | Later than five years and not later than ten years [member]                                 | Common practice: IAS 1.112 c,<br>Example: IFRS 7.B11, Example:   |
|           |   |                             | documentation | This member stands for a time band of later than five years and not later than ten years.   | IFRS 7.IG31A   |
| ifrs-full | LaterThanFiveYearsMember                                  | member                      | label         | Later than five years [member]  | Disclosure: IFRS 16.94,<br>Disclosure: IFRS 16.97,   |
|           |   |                             | documentation | This member stands for a time band of later than five years.                                | Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Example: IFRS 7.B11, Example:<br>IFRS 7.B35 g, Example: IFRS 7.<br>IG31A   |
| ifrs-full | LaterThanFourMonthsMem ber                                | member                      | label         | Later than four months [member]   | Common practice: IAS 1.112 c   |
|           |   |                             | documentation | This member stands for a time band of later than four months.                               |  |
| ifrs-full | LaterThanFourYearsAndNo<br>tLaterThanFiveYearsMember      | member                      | label         | Later than four years and not later than five years [member]                                | Common practice: IAS 1.112 c,<br>Disclosure: IFRS 16.94,<br>Disclosure: IFRS 16.97,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Example: IFRS 7.B11, Example:<br>IFRS 7.IG31A |
|           |   |                             | documentation | This member stands for a time band of later than four years and not later than five years.  |  |
| ifrs-full | LaterThanOneMonthAndNo<br>tLaterThanSixMonthsMem<br>ber   | member                      | label         | Later than one month and not later than six months [member]                                 | Example: IFRS 7.B11, Example: IFRS 7.IG31A   |
|           |   |                             | documentation | This member stands for a time band of later than one month and not later than six months.   |  |
| ifrs-full | LaterThanOneMonthAndNo<br>tLaterThanThreeMonthsMem<br>ber | member                      | label         | Later than one month and not later than three months [member]                               | Example: IFRS 7.B11 b,<br>Example: IFRS 7.B35 b,<br>Example: IFRS 7.IG31A  |
|           |   |                             | documentation | This member stands for a time band of later than one month and not later than three months. |  |

| Prefix    | Element name/role URI                                   | Element type and attributes | Label type    | Label content  | References  |  |
|-----------|---|-----------------------------|---------------|--|---|--|
| ifrs-full | LaterThanOneMonthAndNo<br>tLaterThanTwoMonthsMem<br>ber | member                      | label         | Later than one month and not later than two months [member]                                | Common practice: IAS 1.112 c,<br>Example: IFRS 7.35N,<br>Common practice: Expiry date               |  |
|           |   |                             | documentation | This member stands for a time band of later than one month and not later than two months.  | 2023-01-01 IFRS 7.37,<br>Example: IFRS 7.IG20D  |  |
| frs-full  | LaterThanOneYearAndNotLa<br>terThanFiveYearsMember      | member                      | label         | Later than one year and not later than five years [member]                                 | Example: IFRS 7.B11 d,<br>Example: IFRS 7.IG31A   |  |
|           |   |                             | documentation | This member stands for a time band of later than one year and not later than five years.   |   |  |
|           | LaterThanOneYearAndNotLa<br>terThanThreeYearsMember     | member                      | label         | Later than one year and not later than three years [member]                                | Example: IFRS 7.B11, Example: IFRS 7.B35 e, Example: IFRS 7. IG31A                                  |  |
|           |   |                             | documentation | This member stands for a time band of later than one year and not later than three years.  |   |  |
| ifrs-full | LaterThanOneYearAndNotLa<br>terThanTwoYearsMember       | nTwoYearsMember             | label         | Later than one year and not later than two years [member]                                  | Common practice: IAS 1.112 c,<br>Disclosure: IFRS 16.94,<br>Disclosure: IFRS 16.97,                 |  |
|           |   |                             | documentation | This member stands for a time band of later than one year and not later than two years.    | Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Example: IFRS 7.B11, Example:<br>IFRS 7.IG31A |  |
| ifrs-full | LaterThanOneYearMember                                  | hanOneYearMember member     | label         | Later than one year [member]   | Disclosure: IAS 1.61 b,<br>Example: Expiry date   |  |
|           |   |                             | documentation | This member stands for a time band of later than one year.                                 | 2023-01-01 IFRS 7.37 a,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG28 d                         |  |
| ifrs-full | LaterThanSevenYearsAndNo<br>tLaterThanTenYearsMember    |                             | label         | Later than seven years and not later than ten years [member]                               | Example: IFRS 7.B11, Example: IFRS 7.IG31A  |  |
|           |   |                             | documentation | This member stands for a time band of later than seven years and not later than ten years. |   |  |

| Prefix    | Element name/role URI                                       | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | LaterThanSixMonthsAndNo<br>tLaterThanOneYearMember          | member                      | label         | Later than six months and not later than one year [member]                                    | Example: Expiry date<br>2023-01-01 IFRS 7.37 a,<br>Example: IFRS 7.B11, Example: |
|           |   |                             | documentation | This member stands for a time band of later than six months and not later than one year.      |  |
| ifrs-full | LaterThanSixMonthsMember                                    | member                      | label         | Later than six months [member]  | Common practice: IAS 1.112 c   |
|           |   |                             | documentation | This member stands for a time band of later than six months.                                  |  |
| ifrs-full | LaterThanTenYearsAndNotLa<br>terThanFifteenYearsMember      | member                      | label         | Later than ten years and not later than fifteen years [member]                                | Example: IFRS 7.B11, Example: IFRS 7.IG31A                                       |
|           |   |                             | documentation | This member stands for a time band of later than ten years and not later than fifteen years.  |  |
| ifrs-full | LaterThanTenYearsMember                                     | member                      | label         | Later than ten years [member]   | Common practice: IAS 1.112 c,<br>Example: IFRS 7.B11, Example:<br>IFRS 7.IG31A   |
|           |   |                             | documentation | This member stands for a time band of later than ten years.                                   | 11137.103171   |
| ifrs-full | LaterThanThreeMonthsAnd<br>NotLaterThanFourMonths<br>Member | member                      | label         | Later than three months and not later than four months [member]                               | Common practice: IAS 1.112 c   |
|           |   |                             | documentation | This member stands for a time band of later than three months and not later than four months. |  |
| ifrs-full | LaterThanThreeMonthsAnd<br>NotLaterThanOneYearMem<br>ber    | member                      | label         | Later than three months and not later than one year [member]                                  | Example: IFRS 7.B11 c  |
|           |   |                             | documentation | This member stands for a time band of later than three months and not later than one year.    |  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | LaterThanThreeMonthsAnd<br>NotLaterThanSixMonthsMem<br>ber       | member                      | label         | Later than three months and not later than six months [member]                                      | Example: Expiry date<br>2023-01-01 IFRS 7.37 a,<br>Example: IFRS 7.B11, Example:   |
|           |  |                             | documentation | This member stands for a time band of later than three months and not later than six months.        | IFRS 7.B35 c, Example: Expiry<br>date 2023-01-01 IFRS 7.<br>IG28 b, Example: IFRS 7.<br>IG31A                                  |
| ifrs-full | LaterThanThreeMonthsMem<br>ber                                   | member                      | label         | Later than three months [member]  | Example: IFRS 7.35N,<br>Common practice: Expiry date   |
|           |  |                             | documentation | This member stands for a time band of later than three months.                                      | 2023-01-01 IFRS 7.37,<br>Example: IFRS 7.IG20D   |
| ifrs-full | LaterThanThreeYearsAndNo<br>tLaterThanFiveYearsMember            |                             | label         | Later than three years and not later than five years [member]                                       | IFRS 7.B35 f, Example: IFRS 7.   |
|           |  |                             | documentation | This member stands for a time band of later than three years and not later than five years.         |  |
| ifrs-full | LaterThanThreeYearsAndNo<br>tLaterThanFourYearsMember            | member                      | label         | Later than three years and not later than four years [member]                                       | Disclosure: IFRS 16.94,  |
|           |  |                             | documentation | This member stands for a time band of later than three years and not later than four years.         | Disclosure: IFRS 16.97,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Example: IFRS 7.B11, Example:<br>IFRS 7.IG31A |
| ifrs-full | LaterThanThreeYearsMember  | member                      | label         | Later than three years [member]   | Example: IFRS 7.B11, Example: IFRS 7.IG31A   |
|           |  |                             | documentation | This member stands for a time band of later than three years.                                       |  |
| ifrs-full | LaterThanTwentyYearsAnd<br>NotLaterThanTwentyfi<br>veYearsMember | member                      | label         | Later than twenty years and not later than twenty-five years [member]                               | Example: IFRS 7.B11, Example: IFRS 7.IG31A   |
|           | . S Toursmoon  |                             | documentation | This member stands for a time band of later than twenty years and not later than twenty-five years. |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | LaterThanTwoMonthsAndNo<br>tLaterThanThreeMonthsMem<br>ber                        | member                      | label         | Later than two months and not later than three months [member]   | Common practice: IAS 1.112 c,<br>Example: IFRS 7.35N,<br>Common practice: Expiry date<br>2023-01-01 IFRS 7.37,   |
|           |   |                             | documentation | This member stands for a time band of later than two months and not later than three months.   | Example: IFRS 7.IG20D  |
| ifrs-full | LaterThanTwoYearsAndNo<br>tLaterThanFiveYearsMember                               | member                      | label         | Later than two years and not later than five years [member]  | Common practice: IAS 1.112 c   |
|           |   |                             | documentation | This member stands for a time band of later than two years and not later than five years.  |  |
| ifrs-full | LaterThanTwoYearsAndNo<br>tLaterThanThreeYearsMem<br>ber                          |                             | label         | Later than two years and not later than three years [member]   | Common practice: IAS 1.112 c,<br>Disclosure: IFRS 16.94,<br>Disclosure: IFRS 16.97,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Example: IFRS 7.B11, Example:<br>IFRS 7.IG31A |
|           |   |                             | documentation | This member stands for a time band of later than two years and not later than three years.   |  |
| ifrs-full | LeaseCommitmentsForShort<br>termLeasesForWhichRecogni<br>tionExemptionHasBeenUsed | X instant, credit           | label         | Lease commitments for short-term leases for which recognition exemption has been used  | Disclosure: IFRS 16.55   |
|           |   |                             | documentation | The amount of the lease commitments for short-term leases accounted for applying paragraph 6 of IFRS 16. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease. |  |
| ifrs-full | LeaseholdImprovementsMem ber  | member                      | label         | Leasehold improvements [member]  | Common practice: IAS 16.37   |
|           |   |                             | documentation | This member stands for a class of property, plant and equipment representing improvements to assets held under a lease agreement.  |  |

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| Prefix    | Element name/role URI    | Element type and attributes | Label type    | Label content   | References  |
|-----------|--------------------------|-----------------------------|---------------|---|---|
| ifrs-full | LeaseLiabilities         | X instant, credit           | label         | Lease liabilities   | Disclosure: IFRS 16.47 b  |
|           |                          |                             | documentation | The amount of liabilities related to the entity's leases. Lease is a contract, or part of a contract, that conveys the right to use an underlying asset for a period of time in exchange for consideration. |   |
|           |                          |                             | totalLabel    | Total lease liabilities   |   |
| ifrs-full | LeaseLiabilitiesAbstract |                             | label         | Lease liabilities [abstract]  |   |
| ifrs-full | LeaseLiabilitiesMember   | member                      | label         | Lease liabilities [member]  | Example: IAS 7 - C  |
|           |                          |                             | documentation | This member stands for lease liabilities. [Refer: Lease liabilities]  | Reconciliation of liabilities arising from financing activities, Example: IAS 7.44C |
| ifrs-full | LeaseReceivablesMember   | r member                    | label         | Lease receivables [member]  | Disclosure: IFRS 7.35H b (iii),   |
|           |                          |                             | documentation | This member stands for receivables related to leases.   | Disclosure: IFRS 7.35M b (iii),<br>Example: IFRS 7.35N                              |

| Prefix    | Element name/role URI      | Element type and attributes | Label type         | Label content   | References           |
|-----------|----------------------------|-----------------------------|--------------------|---|----------------------|
| ifrs-full | LeasesAsLesseeRelatedParty | X duration                  | label              | Leases as lessee, related party transactions  | Example: IAS 24.21 d |
|           | Transactions               |                             | documentation      | The amount of leases where the entity was the lessee in related party transactions. [Refer: Related parties [member]]   |                      |
|           |                            |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                      |

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| Prefix    | Element name/role URI      | Element type and attributes | Label type         | Label content  | References           |
|-----------|----------------------------|-----------------------------|--------------------|--|----------------------|
| ifrs-full | LeasesAsLessorRelatedParty | X duration                  | label              | Leases as lessor, related party transactions   | Example: IAS 24.21 d |
|           | Transactions               |                             | documentation      | The amount of leases where the entity was the lessor in related party transactions. [Refer: Related parties [member]]  |                      |
|           |                            |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                      |

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| Prefix    | Element name/role URI                         | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | LegalFormOfEntity                             | text                        | label         | Legal form of entity  | Disclosure: IAS 1.138 a   |
|           |   |                             | documentation | Information about the legal structure under which the entity operates.  |   |
| ifrs-full | LegalProceedingsContingen<br>tLiabilityMember | member                      | label         | Legal proceedings contingent liability [member]   | Example: IAS 37.88  |
|           | ·   |                             | documentation | This member stands for a contingent liability for legal proceedings. [Refer: Contingent liabilities [member]]   |   |
| ifrs-full | LegalProceedingsProvision                     | X instant, credit           | label         | Legal proceedings provision   | Example: IAS 37 -, Example: 10<br>A court case, Example:              |
|           |   |                             | documentation | The amount of provision for legal proceedings. [Refer: Other provisions]  | IAS 37.87   |
|           |   |                             | totalLabel    | Total legal proceedings provision   |   |
| ifrs-full | LegalProceedingsProvisionAb<br>stract         |                             | label         | Legal proceedings provision [abstract]  |   |
| ifrs-full | LegalProceedingsProvision<br>Member           | edingsProvision member      | label         | Legal proceedings provision [member]  | Example: IAS 37 -, Example: 10<br>A court case, Example:<br>IAS 37.87 |
|           |   |                             | documentation | This member stands for a provision for legal proceedings. [Refer: Other provisions [member]]  |   |
| ifrs-full | LengthOfLifeOfLimitedLifeEn tity              | text                        | label         | Length of life of limited life entity   | Disclosure: IAS 1.138 d   |
|           |   |                             | documentation | Information about the length of the entity's life if it is a limited life entity.   |   |
| ifrs-full | Level 1 Of Fair Value Hierarchy<br>Member     | member                      | label         | Level 1 of fair value hierarchy [member]  | Disclosure: IAS 19.142,<br>Disclosure: IFRS 13.93 b                   |
|           |   |                             | documentation | This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | Level2And3OfFairValueHier archyMember                                      | member                      | label         | Level 2 and 3 of fair value hierarchy [member]   | Disclosure: IAS 19.142       |
|           |  |                             | documentation | This member stands for combined Level 2 and Level 3 categories of the fair value hierarchy. [Refer: Level 2 of fair value hierarchy [member]; Level 3 of fair value hierarchy [member]]  |                              |
| ifrs-full | Level2OfFairValueHierarchy<br>Member                                       | member                      | label         | Level 2 of fair value hierarchy [member]   | Disclosure: IFRS 13.93 b     |
|           |  |                             | documentation | This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.  |                              |
| ifrs-full | Level 3 Of Fair Value Hierarchy<br>Member                                  | member                      | label         | Level 3 of fair value hierarchy [member]   | Disclosure: IFRS 13.93 b     |
|           |  |                             | documentation | This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are unobservable inputs for the asset or liability. Unobservable inputs are inputs for which market data are not available and that are developed using the best information available about the assumptions that the market participants would use when pricing the asset or liability.  |                              |
| ifrs-full | LevelOfParticipationOfEntity<br>ComparedWithOtherPartici<br>patingEntities | X.XX instant                | label         | Level of participation of entity compared with other participating entities  | Disclosure: IAS 19.148 d (v) |
|           |  |                             | documentation | The description of an indication of the level of participation of the entity in a defined benefit plan compared with other participating entities. Examples of measures that might provide such an indication include the entity's proportion of the total contributions to the plan or the entity's proportion of the total number of active members, retired members, and former members entitled to benefits, if that information is available. [Refer: Defined benefit plans [member]] |                              |

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| Prefix    | Element name/role URI                        | Element type and attributes | Label type       | Label content   | References  |
|-----------|--|-----------------------------|------------------|---|---|
| ifrs-full | LevelOfPriceIndex                            | X.XX instant                | label            | Level of price index  | Disclosure: IAS 29.39 c   |
|           |  |                             | documentation    | The value of the level of the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.        |   |
| ifrs-full | LevelOfRoundingUsedInFi<br>nancialStatements | text                        | label            | Level of rounding used in financial statements  | Disclosure: IAS 1.51 e  |
|           |  |                             | documentation    | Information about the level of rounding used in the presentation of amounts in the financial statements.  |   |
| ifrs-full | LevelsOfFairValueHierarch<br>yAxis           | axis                        | label            | Levels of fair value hierarchy [axis]   | Disclosure: IAS 19.142,<br>Disclosure: IFRS 13.93 b   |
|           |  |                             | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |   |
| ifrs-full | Liabilities                                  | X instant, credit           | label            | Liabilities   | Disclosure: IAS 1.55,<br>Disclosure: IFRS 13.93 a,  |
|           |  |                             | documentation    | The amount of a present obligation of the entity to transfer an economic resource as a result of past events. Economic resource is a right that has the potential to produce economic benefits. | Disclosure: IFRS 13.93 b,<br>Disclosure: IFRS 13.93 e,<br>Disclosure: IFRS 8.23,<br>Disclosure: IFRS 8.28 d |
|           |  |                             | totalLabel       | Total liabilities   |   |
|           |  |                             | negatedLabel     | Liabilities   |   |
|           |  |                             | periodStartLabel | Liabilities at beginning of period  |   |
|           |  |                             | periodEndLabel   | Liabilities at end of period  |   |
| ifrs-full | LiabilitiesAbstract                          |                             | label            | Liabilities [abstract]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content   | References              |
|-----------|---|-----------------------------|------------------|---|-------------------------|
| ifrs-full | LiabilitiesArisingFromExplor<br>ationForAndEvaluationOfMi<br>neralResources | X instant, credit           | label            | Liabilities arising from exploration for and evaluation of mineral resources  | Disclosure: IFRS 6.24 b |
|           |   |                             | documentation    | The amount of liabilities arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource. |                         |
| ifrs-full | LiabilitiesArisingFromFinan cingActivities                                  | X instant, credit           | label            | Liabilities arising from financing activities   | Example: IAS 7.44D      |
|           |   |                             | documentation    | The amount of liabilities for which cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities. [Refer: Cash flows from (used in) financing activities; Liabilities]  |                         |
|           |   |                             | periodStartLabel | Liabilities arising from financing activities at beginning of period  |                         |
|           |   |                             | periodEndLabel   | Liabilities arising from financing activities at end of period  |                         |
| ifrs-full | LiabilitiesArisingFromFinan cingActivitiesAxis                              | axis                        | label            | Liabilities arising from financing activities [axis]  | Example: IAS 7.44D      |
|           |   |                             | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                         |
| ifrs-full | LiabilitiesArisingFromFinan cingActivitiesMember                            | member [default]            | label            | Liabilities arising from financing activities [member]  | Example: IAS 7.44D      |
|           |   |                             | documentation    | This member stands for liabilities arising from financing activities. It also represents the standard value for the 'Liabilities arising from financing activities' axis if no other member is used. [Refer: Liabilities arising from financing activities]   |                         |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content   | References   |
|-----------|---|-----------------------------|------------------|---|--|
| ifrs-full | LiabilitiesArisingFromInsuran ceContracts                                     | X instant, credit           | label            | Liabilities under insurance contracts and reinsurance contracts issued  | Example: Expiry date 2023-01-01 IAS 1.55, Disclosure: Expiry date 2023-01-01 IFRS 4.37 b, Disclosure: Expiry date 2023-01-01 IFRS 4.37 e, Example: Expiry date 2023-01-01 IFRS 4.IG20 a, Example: Expiry date 2023-01-01 IFRS 4.IG37 a |
|           |   |                             | documentation    | The amount of liabilities under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]  |  |
|           |   |                             | totalLabel       | Total liabilities under insurance contracts and reinsurance contracts issued  |  |
|           |   |                             | periodStartLabel | Liabilities under insurance contracts and reinsurance contracts issued at beginning of period   |  |
|           |   |                             | periodEndLabel   | Liabilities under insurance contracts and reinsurance contracts issued at end of period   |  |
| ifrs-full | LiabilitiesDueToCentralBanks  | X instant, credit           | label            | Liabilities due to central banks  | Common practice: IAS 1.55  |
|           |   |                             | documentation    | The amount of liabilities due to central banks.   |  |
| frs-full  | LiabilitiesForIncurredClaims<br>Member  | member                      | label            | Liabilities for incurred claims [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.100 c  |
|           |   |                             | documentation    | This member stands for an entity's obligation to: (a) investigate and pay valid claims for insured events that have already occurred, including events that have occurred but for which claims have not been reported, and other incurred insurance expenses; and (b) pay amounts that are not included in (a) and that relate to: (i) insurance contract services that have already been provided; or (ii) any investment components or other amounts that are not related to the provision of insurance contract services and that are not in the liability for remaining coverage. |  |
| ifrs-full | LiabilitiesForIncurredClaims<br>ThatAriseFromContractsWi<br>thinScopeOfIFRS17 | AriseFromContractsWi        | label            | Liabilities for incurred claims that arise from contracts within scope of IFRS 17   | Disclosure: Effective<br>2023-01-01 IFRS 17.130  |
|           | miniscopeoni K31/   |                             | documentation    | The amount of the liabilities for incurred claims that arise from contracts within the scope of IFRS 17. [Refer: Liabilities for incurred claims [member]]  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | LiabilitiesFromSharebasedPay<br>mentTransactions2011               | X instant, credit           | label         | Liabilities from share-based payment transactions   | Disclosure: IFRS 2.51 b (i)                      |
|           |  |                             | documentation | The amount of liabilities arising from share-based payment transactions. Share-based payment transactions are transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]] |  |
| ifrs-full | LiabilitiesIncludedInDisposal<br>GroupsClassifiedAsHeldFor<br>Sale | X instant, credit           | label         | Liabilities included in disposal groups classified as held for sale   | Disclosure: IAS 1.54 p,<br>Disclosure: IFRS 5.38 |
|           |  |                             | documentation | The amount of liabilities included in disposal groups classified as held for sale. [Refer: Liabilities; Disposal groups classified as held for sale [member]]   |  |
| ifrs-full | LiabilitiesIncurred  | X instant, credit           | label         | Liabilities incurred  | Disclosure: IFRS 3.B64 f (iii)                   |
|           |  |                             | documentation | The fair value, at acquisition date, of liabilities incurred (for example, a liability for contingent consideration) as consideration transferred in a business combination. [Refer: Business combinations [member]]  |  |
| ifrs-full | LiabilitiesInSubsidiaryOrBusi<br>nessesAcquiredOrDis<br>posed2013  | X duration, credit          | label         | Liabilities in subsidiary or businesses acquired or disposed  | Disclosure: IAS 7.40 d                           |
|           |  |                             | documentation | The amount of liabilities in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]  |  |

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| Prefix    | Element name/role URI                                   | Element type and attributes | Label type    | Label content   | References             |
|-----------|---|-----------------------------|---------------|---|------------------------|
| ifrs-full | LiabilitiesMeasuredAtFairVa<br>lueAndIssuedWithInsepara | axis                        | label         | Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]  | Disclosure: IFRS 13.98 |
|           | bleThirdpartyCreditEnhance<br>mentAxis                  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                        |
| ifrs-full | LiabilitiesMeasuredAtFairVa<br>lueAndIssuedWithInsepara | member [default]            | label         | Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]  | Disclosure: IFRS 13.98 |
|           | bleThirdpartyCreditEnhance<br>mentMember                |                             | documentation | This member stands for liabilities measured at fair value and issued with inseparable third-party credit enhancement. It also represents the standard value for the 'Liabilities measured at fair value and issued with inseparable third-party credit enhancement' axis if no other member is used. [Refer: Liabilities; At fair value [member]] |                        |
| ifrs-full | LiabilitiesMember                                       | member [default]            | label         | Liabilities [member]  | Disclosure: IFRS 13.93 |
|           |   |                             | documentation | This member stands for a present obligation of the entity to transfer an economic resource as a result of past events. Economic resource is a right that has the potential to produce economic benefits. It also represents the standard value for the 'Classes of liabilities' axis if no other member is used. [Refer: Liabilities]             |                        |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | LiabilitiesOrComponentsOfE<br>quityRelatingToDiscretionary<br>ParticipationFeatures     | X instant, credit           | label         | Liabilities or components of equity relating to discretionary participation features  | Example: Expiry date<br>2023-01-01 IFRS 4.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG22 f |
|           |   |                             | documentation | The amount of liabilities or components of equity relating to discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract. |   |
| ifrs-full | LiabilitiesOtherThanActuarial<br>PresentValueOfPromisedRetir<br>ementBenefits           | X instant, credit           | label         | Liabilities other than actuarial present value of promised retirement benefits  | Disclosure: IAS 26.35 a (v)   |
|           |   |                             | documentation | The amount of liabilities other than the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial present value of promised retirement benefits]  |   |
| ifrs-full | LiabilitiesRecognisedInEntitys<br>FinancialStatementsInRela<br>tionToStructuredEntities | X instant, credit           | label         | Liabilities recognised in entity's financial statements in relation to structured entities  | Disclosure: IFRS 12.29 a  |
|           |   |                             | documentation | The amount of liabilities recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Liabilities; Unconsolidated structured entities [member]]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | LiabilitiesThatAriseBecauseIn<br>surerIssuesOrFulfilsObliga<br>tionsArisingFromContracts | X instant, credit           | label         | Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts  | Disclosure: Expiry date 2023-01-01 IFRS 4.39C a |
|           | WithinScopeOfIFRS4And<br>NonderivativeInvestmentCon<br>tracts                            |                             | documentation | The amount of liabilities that arise because an insurer issues, or fulfils obligations arising from, the contracts within the scope of IFRS 4 and non-derivative investment contracts.  |   |
| ifrs-full | LiabilitiesToWhichSignifican   | X instant, credit           | label         | Liabilities to which significant restrictions apply   | Disclosure: IFRS 12.13 c                        |
|           | tRestrictionsApply   |                             | documentation | The amount in the consolidated financial statements of the liabilities of the group to which significant restrictions (for example, statutory, contractual and regulatory restrictions) apply on the entity's ability to settle the liabilities of the group. |   |
| ifrs-full | LiabilitiesUnderInsuranceCon<br>tractsAndReinsuranceCon<br>tractsIssuedAbstract          |                             | label         | Liabilities under insurance contracts and reinsurance contracts issued [abstract]   |   |
| ifrs-full | LiabilitiesWithSignificantRis<br>kOfMaterialAdjustmentsWi<br>thinNextFinancialYear       | X instant, credit           | label         | Liabilities with significant risk of material adjustments within next financial year  |   |
|           |  |                             | documentation | The amount of liabilities subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabilities within the next financial year.   |   |

| Prefix    | Element name/role URI                | Element type and attributes | Label type              | Label content   | References                   |
|-----------|--------------------------------------|-----------------------------|-------------------------|---|------------------------------|
| ifrs-full | LiabilityAssetOfDefinedBene fitPlans | X instant, credit           | label                   | Net defined benefit liability (asset)   | Disclosure: IAS 19.140 a     |
|           |                                      |                             | documentation           | The amount of deficit or surplus in a defined benefit plan, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling. [Refer: Defined benefit plans [member]]   |                              |
|           |                                      |                             | commentaryGui-<br>dance | When used in combination with members of the 'Net defined benefit liability (asset)' axis: the present value of a defined benefit obligation increases net defined benefit liability and should be tagged with a positive value; plan assets reduce net defined benefit liability (they increase a net defined benefit asset) and should be tagged with a negative value; the effect of the asset ceiling increases net defined benefit liability (asset) and should be tagged with a positive value. |                              |
|           |                                      |                             | periodStartLabel        | Net defined benefit liability (asset) at beginning of period  |                              |
|           |                                      |                             | periodEndLabel          | Net defined benefit liability (asset) at end of period  |                              |
| ifrs-full | LicenceFeeIncome                     | X duration, credit          | label                   | Licence fee income  | Common practice: IAS 1.112 c |
|           |                                      |                             | documentation           | The amount of income arising from licence fees.   |                              |
| ifrs-full | LicencesAndFranchises                | X instant, debit            | label                   | Licences and franchises   | Example: IAS 38.119 d        |
|           |                                      |                             | documentation           | The amount of intangible assets representing the right to use certain intangible assets owned by another entity and the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill]   |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | LicencesAndFranchisesMem<br>ber  | member                      | label         | Licences and franchises [member]  | Example: IAS 38.119 d   |
|           |  |                             | documentation | This member stands for a class of intangible assets representing the right to use certain intangible assets owned by another entity and the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill] |   |
| ifrs-full | LicencesMember   | member                      | label         | Licences [member]   | Common practice: IAS 38.119   |
|           |  |                             | documentation | This member stands for a class of intangible assets representing the right to use certain intangible assets owned by another entity. [Refer: Intangible assets other than goodwill]   |   |
| ifrs-full | LifeInsuranceContractsMem ber  | member                      | label         | Life insurance contracts [member]   | Common practice: Expiry date 2023-01-01 IFRS 4 - Disclosure  Disclosure: IFRS 7.35H b, Disclosure: IFRS 7.35M b |
|           |  |                             | documentation | This member stands for life insurance contracts. [Refer: Types of insurance contracts [member]]   |   |
| ifrs-full | LifetimeExpectedCreditLosses<br>Member   | itLosses member             | label         | Lifetime expected credit losses [member]  |   |
|           |  |                             | documentation | This member stands for the expected credit losses that result from all possible default events over the expected life of a financial instrument. [Refer: Type of measurement of expected credit losses [member]]  |   |
| ifrs-full | LimitationsThatMayResultI<br>nInformationNotFullyReflec<br>tingFairValueOfAssetsAndLia<br>bilitiesInvolved | text                        | label         | Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved   | Disclosure: IFRS 7.41 b   |
|           |  |                             | documentation | The description of the objective of the method used, and of limitations that may result in, information not fully reflecting the fair value of the assets and liabilities involved for a sensitivity analysis that reflects interdependencies between risk variables.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | LineItemsByFunctionMember   | member [default]            | label         | Line items by function [member]  | Common practice: IAS 1.104,<br>Common practice: IAS 1.112 c  |
|           |   |                             | documentation | This member stands for the standard value of the 'Attribution of expenses by nature to their function' axis if no other member is used.  |  |
| ifrs-full | LineItemsIncludingAmortisa<br>tionOfIntangibleAssetsIntan<br>gibleAssetsOtherThanGood                               | text                        | label         | Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included  | Disclosure: IAS 38.118 d   |
|           | will  |                             | documentation | The description of the line item(s) of the statement of comprehensive income in which amortisation of intangible assets is included. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]                                     |  |
| esef_cor  | LineItemsNotDimensionally<br>Qualified  | table                       | label         | Line items not dimensionally qualified   |  |
| ifrs-full | LineItemsOfRecognisedAsset<br>sAndLiabilitiesRepresenting<br>ContinuingInvolvementInDer<br>ecognisedFinancialAssets | text                        | label         | Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets  | Disclosure: IFRS 7.42E a   |
|           |   |                             | documentation | The description of the line items in the statement of financial position in which the carrying amounts of assets and liabilities that represent the entity's continuing involvement in derecognised financial assets are recognised. [Refer: Financial assets] |  |
| ifrs-full | LiquidityRiskMember   | member                      | label         | Liquidity risk [member]  | Disclosure: Effective 2023-01-01 IFRS 17.124,  |
|           |   |                             | documentation | This member stands for the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. [Refer: Financial assets; Financial liabilities]         | Disclosure: Effective<br>2023-01-01 IFRS 17.125,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.127,<br>Example: IFRS 7.32 |
| ifrs-full | LivingAnimalsMember   | member                      | label         | Living animals [member]  | Common practice: IAS 41.41   |
|           |   |                             | documentation | This member stands for living animals.   |  |

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| Prefix    | Element name/role URI                        | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | LoanCommitmentsMember                        | member                      | label         | Loan commitments [member]   | Disclosure: IFRS 7.35M,<br>Disclosure: IFRS 7.B8E |
|           |  |                             | documentation | This member stands for firm commitments to provide credit under pre-specified terms and conditions.   |   |
| ifrs-full | LoansAcquiredInBusiness<br>CombinationMember | member                      | label         | Loans acquired in business combination [member]   | Example: IFRS 3.B64 h                             |
|           |  |                             | documentation | This member stands for loans that are acquired in a business combination. [Refer: Business combinations [member]]   |   |
| ifrs-full | LoansAndAdvancesToBanks                      | X instant, debit            | label         | Loans and advances to banks   | Common practice: IAS 1.55                         |
|           |  |                             | documentation | The amount of loans and advances the entity has made to banks.  |   |
| ifrs-full | LoansAndAdvancesToCusto mers                 | X instant, debit            | label         | Loans and advances to customers   | Common practice: IAS 1.55                         |
|           |  |                             | documentation | The amount of loans and advances the entity has made to customers.  |   |
| ifrs-full | LoansAndReceivables                          | X instant, debit            | label         | Loans and receivables   | Disclosure: Expiry date 2023-01-01 IFRS 7.8 c     |
|           |  |                             | documentation | The amount of non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, other than: (a) those that the entity intends to sell immediately or in the near term, which shall be classified as held for trading, and those that the entity, upon initial recognition, designates as at fair value through profit or loss; (b) those that the entity, upon initial recognition, designates as available for sale; or (c) those for which the holder may not recover substantially all of its initial investment, other than because of credit deterioration, which shall be classified as available for sale. An interest acquired in a pool of assets that are not loans or receivables (for example, an interest in a mutual fund or a similar fund) is not a loan or receivable. [Refer: Derivative financial assets] |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | LoansAndReceivablesCategor<br>yMember  | member                      | label         | Loans and receivables, category [member]  | Disclosure: Expiry date 2023-01-01 IFRS 7.8 c         |
|           |  |                             | documentation | This member stands for the loans and receivables category of financial assets. [Refer: Loans and receivables] |   |
| ifrs-full | LoansPayableInBreachWhich<br>PermittedLenderToDeman<br>dAcceleratedRepayment | X instant, credit           | label         | Loans payable in breach which permitted lender to demand accelerated repayment                                | Disclosure: IFRS 7.19                                 |
|           | ur receivated repayment  |                             | documentation | The amount of loans payable in breach of the terms that permitted the lender to demand accelerated repayment. |   |
| ifrs-full | LoansPayableInDefault  | X instant, credit           | label         | Loans payable in default  | Disclosure: IFRS 7.18 b                               |
|           |  |                             | documentation | The amount of loans payable in default.   |   |
| ifrs-full | LoansReceived  | X instant, credit           | label         | Loans received  | Common practice: IAS 1.112 of                         |
|           |  |                             | documentation | The amount of loans received.   |   |
| ifrs-full | LoansToGovernment  | X instant, debit            | label         | Loans to government   | Common practice: IAS 1.55                             |
|           |  |                             | documentation | The amount of loans to government made by the entity.   |   |
| ifrs-full | LoansToGovernmentMember  | member                      | label         | Loans to government [member]  | Common practice: IAS 1.112 of                         |
|           |  |                             | documentation | This member stands for loans made to government.  |   |
| ifrs-full | LongtermBorrowings   | X instant, credit           | label         | Non-current portion of non-current borrowings   | Common practice: IAS 1.55                             |
|           |  |                             | documentation | The non-current portion of non-current borrowings. [Refer: Borrowings]  |   |
|           |  |                             | totalLabel    | Total non-current portion of non-current borrowings   |   |
| ifrs-full | LongtermBorrowingsMem<br>ber   | member                      | label         | Long-term borrowings [member]   | Example: IAS 7 - C<br>Reconciliation of liabilities   |
|           |  |                             | documentation | This member stands for long-term borrowings. [Refer: Borrowings]  | arising from financing activities, Example: IAS 7.44C |

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| Prefix    | Element name/role URI                                | Element type and attributes  | Label type    | Label content   | References  |
|-----------|--|------------------------------|---------------|---|---|
| ifrs-full | LongtermContractsMember                              | member                       | label         | Long-term contracts [member]  | Example: IFRS 15.B89 e                                      |
|           |  |                              | documentation | This member stands for long-term contracts with customers.  |   |
| ifrs-full | LongtermDeposits                                     | X instant, debit             | label         | Long-term deposits  | Common practice: IAS 1.55                                   |
|           |  |                              | documentation | The amount of long-term deposits held by the entity.  |   |
| ifrs-full | LongtermLegalProceeding sProvision                   | X instant, credit            | label         | Non-current legal proceedings provision   | Example: IAS 37 -, Example: 10<br>A court case, Example:    |
|           | 0.10.12.01   |                              | documentation | The amount of non-current provision for legal proceedings. [Refer: Legal proceedings provision]   | IAS 37.87   |
| ifrs-full | LongtermMiscellaneousOther<br>Provisions             | neousOther X instant, credit | label         | Non-current miscellaneous other provisions  | Common practice: IAS 1.78 d                                 |
|           | TOVISIONS  |                              | documentation | The amount of miscellaneous non-current other provisions. [Refer: Miscellaneous other provisions]   |   |
| ifrs-full | LongtermOnerousContract<br>sProvision                | X instant, credit            | label         | Non-current onerous contracts provision   | Example: IAS 37.66  |
|           | 31 TOVISION  |                              | documentation | The amount of non-current provision for onerous contracts. [Refer: Onerous contracts provision]   |   |
| ifrs-full | LongtermProvisionForDecom<br>missioningRestorationAn | n X instant, credit          | label         | Non-current provision for decommissioning, restoration and rehabilitation costs   | Example:IAS 37 - D Examples: disclosures, Example: IAS 37.8 |
|           | dRehabilitationCosts                                 |                              | documentation | The amount of non-current provision for decommissioning, restoration and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs] |   |
| ifrs-full | LongtermRestructuringProvi                           | X instant, credit            | label         | Non-current restructuring provision   | Example: IAS 37.70  |
|           | Sion   |                              | documentation | The amount of non-current provision for restructuring. [Refer: Restructuring provision]   |   |
| ifrs-full | LongtermWarrantyProvision                            | X instant, credit            | label         | Non-current warranty provision  | Example: IAS 37 -, Example: 1<br>Warranties, Example:       |
|           |  |                              | documentation | The amount of non-current provision for warranties. [Refer: Warranty provision]   | 1100707   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | LossComponentMember  | member                      | label         | Loss component [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.100 b |
|           |  |                             | documentation | This member stands for the loss component of the liability for remaining coverage. An entity shall establish (or increase) a loss component of the liability for remaining coverage for an onerous group depicting the losses recognised applying paragraphs 47–48 of IFRS 17. The loss component determines the amounts that are presented in profit or loss as reversals of losses on onerous groups and are consequently excluded from the determination of insurance revenue. [Refer: Insurance contracts [member]; Net liabilities or assets for remaining coverage excluding loss component [member]] |   |
| ifrs-full | LossesArisingFromDerecogni<br>tionOfFinancialAssetsMeasur<br>edAtAmortisedCost | (X) duration, debit         | label         | Losses arising from derecognition of financial assets measured at amortised cost  | Disclosure: IFRS 7.20A                            |
|           |  |                             | documentation | The loss recognised in the statement of comprehensive income arising from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]   |   |
|           |  |                             | negatedLabel  | Losses arising from derecognition of financial assets measured at amortised cost  |   |
| ifrs-full | LossesIncurredInRelationToIn terestsInStructuredEntities                       | X duration, debit           | label         | Losses incurred in relation to interests in structured entities   | Example: IFRS 12.B26 b                            |
|           |  |                             | documentation | The amount of losses incurred by the entity relating to its interests in structured entities. [Refer: Unconsolidated structured entities [member]]  |   |
| ifrs-full | LossesOnChangeInFairVa<br>lueOfDerivatives                                     | (X) duration, debit         | label         | Losses on change in fair value of derivatives   | Common practice: IAS 1.85                         |
|           |  |                             | documentation | The losses resulting from changes in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]  |   |
|           |  |                             | negatedLabel  | Losses on change in fair value of derivatives   |   |

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| Prefix    | Element name/role URI                | Element type and attributes                           | Label type  | Label content   | References                   |
|-----------|--------------------------------------|---|---|---|------------------------------|
| ifrs-full | LossesOnDisposalsOfInvest            | (X) duration, debit                                   | label   | Losses on disposals of investment properties  | Common practice: IAS 1.112 c |
|           | mentProperties                       |   | documentation   | The losses on disposals of investment properties. [Refer: Investment property]                      |                              |
|           |                                      |   | negatedLabel  | Losses on disposals of investment properties  |                              |
| frs-full  | LossesOnDisposalsOfInvest            | (X) duration, debit                                   | label   | Losses on disposals of investments  | Disclosure: IAS 1.98 d       |
|           | ments                                |   | documentation   | The losses on the disposal of investments.  |                              |
|           |                                      |   | negatedLabel  | Losses on disposals of investments  |                              |
| frs-full  | LossesOnDisposalsOfNoncur rentAssets | (X) duration, debit                                   | label   | Losses on disposals of non-current assets   | Common practice: IAS 1.112 c |
|           | rentassets                           |   | documentation   | The losses on disposals of non-current assets. [Refer: Non-current assets]                          |                              |
|           |                                      |   | negatedLabel  | Losses on disposals of non-current assets   |                              |
| frs-full  | LossesOnDisposalsOfProper            | OnDisposalsOfProper tAndEquipment (X) duration, debit | label   | Losses on disposals of property, plant and equipment  | Disclosure: IAS 1.98 c       |
|           | тугантинаециринент                   |   | documentation   | The losses on the disposal of property, plant and equipment. [Refer: Property, plant and equipment] |                              |
|           |                                      |   | negatedLabel  | Losses on disposals of property, plant and equipment  |                              |
| frs-full  | LossesOnLitigationSettle             | (X) duration, debit                                   | label   | Losses on litigation settlements  | Disclosure: IAS 1.98 f       |
|           | ments                                |   | documentation   | The losses on settlements of litigation.  | 1                            |
|           |                                      |   | negatedLabel  | Losses on litigation settlements  |                              |
| frs-full  | LTELicencesMember                    | member  | label   | LTE licences [member]   | Common practice: IAS 38.119  |
|           |                                      | documentation   | This member stands for Long Term Evolution licenses. [Refer: Licences and franchises]   |   |                              |
| frs-full  | Machinery                            | X instant, debit                                      | label   | Machinery   | Example: IAS 16.37 c         |
|           |                                      | documentation   | The amount of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment] |   |                              |

| Prefix    | Element name/role URI                      | Element type and attributes | Label type    | Label content   | References            |
|-----------|--|-----------------------------|---------------|---|-----------------------|
| ifrs-full | MachineryMember                            | member                      | label         | Machinery [member]  | Example: IAS 16.37 c  |
|           |  |                             | documentation | This member stands for a class of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment] |                       |
| ifrs-full | MajorBusinessCombination<br>Member         | member                      | label         | Major business combination [member]   | Example: IAS 10.22 a  |
|           |  |                             | documentation | This member stands for major business combinations. [Refer: Business combinations [member]]   |                       |
| ifrs-full | MajorComponentsOfTaxEx penseIncomeAbstract |                             | label         | Major components of tax expense (income) [abstract]   |                       |
| ifrs-full | MajorCustomersAxis                         | axis                        | label         | Major customers [axis]  | Disclosure: IFRS 8.34 |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.                                     |                       |
| ifrs-full | MajorCustomersMember                       | member [default]            | label         | Customers [member]  | Disclosure: IFRS 8.34 |
|           |  |                             | documentation | This member stands for customers. It also represents the standard value for the 'Major customers' axis if no other member is used.  |                       |
| ifrs-full | MajorOrdinaryShareTransac tionsMember      | member                      | label         | Major ordinary share transactions [member]  | Example: IAS 10.22 f  |
|           |  |                             | documentation | This member stands for major ordinary share transactions. [Refer: Ordinary shares [member]]   |                       |
| ifrs-full | MajorPurchasesOfAssetsMem<br>ber           | member                      | label         | Major purchases of assets [member]  | Example: IAS 10.22 c  |
|           |  |                             | documentation | This member stands for major purchases of assets.   |                       |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                 |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | ManagementConclusionOn<br>FairPresentationAsConsequen<br>ceOfDeparture | text                        | label         | Management conclusion on fair presentation as consequence of departure   | Disclosure: IAS 1.20 a                     |
|           |  |                             | documentation | The conclusion by management that the financial statements present fairly the entity's financial position, financial performance and cash flows, when the entity has departed from a requirement of an IFRS.   |  |
| ifrs-full | MandatoryReserveDeposit<br>sAtCentralBanks                             | X instant, debit            | label         | Mandatory reserve deposits at central banks  | Common practice: IAS 1.112 c               |
|           |  |                             | documentation | The amount of reserve that is kept in deposit at a central bank to fulfil regulatory reserve requirements.   |  |
| ifrs-full | MarketApproachMember   | member                      | label         | Market approach [member]   | Example: IFRS 13.62                        |
|           |  |                             | documentation | This member stands for a valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (ie similar) assets, liabilities or a group of assets and liabilities, such as a business.   |  |
| ifrs-full | MarketComparableCompa<br>niesMember                                    | member                      | label         | Market comparable companies [member]   | Example: IFRS 13.B5, Example: IFRS 13.IE63 |
|           |  | documentation               | documentation | This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from comparable entities (for example, EBITDA multiple, revenue multiple, discount for lack of marketability, control premium) in the current market. [Refer: Market approach [member]] |  |
| ifrs-full | MarketComparablePrices<br>Member                                       | member                      | label         | Market comparable prices [member]  | Example: IFRS 13.B5, Example: IFRS 13.IE63 |
|           |  |                             | documentation | This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from comparable prices (for example, price per square metre) in the current market. [Refer: Market approach [member]]   |  |

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| Prefix    | Element name/role URI                | Element type and attributes | Label type    | Label content  | References  |
|-----------|--------------------------------------|-----------------------------|---------------|--|---|
| ifrs-full | MarketRiskMember                     | member                      | label         | Market risk [member]   | Disclosure: Effective 2023-01-01 IFRS 17.124,   |
|           |                                      |                             | documentation | This member stands for the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. [Refer: Currency risk [member]; Interest rate risk [member]; Other price risk [member]; Financial instruments, class [member]] | Disclosure: Effective<br>2023-01-01 IFRS 17.125,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.127,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (ii),<br>Example: IFRS 7.32 |
| ifrs-full | MarketsOfCustomersAxis               | axis                        | label         | Markets of customers [axis]  | Example: IFRS 15.B89 c  |
|           |                                      |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full | MarketsOfCustomersMember             | member [default]            | label         | Markets of customers [member]  | Example: IFRS 15.B89 c  |
|           |                                      |                             | documentation | This member stands for all markets of customers. It also represents the standard value for the 'Markets of customers' axis if no other member is used.   |   |
| ifrs-full | MastheadsAndPublishingTi<br>tles     | X instant, debit            | label         | Mastheads and publishing titles  | Example: IAS 38.119 b   |
|           |                                      |                             | documentation | The amount of intangible assets representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill]   |   |
| ifrs-full | MastheadsAndPublishingTitle sMember  | member                      | label         | Mastheads and publishing titles [member]   | Example: IAS 38.119 b   |
|           |                                      |                             | documentation | This member stands for a class of intangible assets representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill]   |   |
| ifrs-full | MaterialIncomeAndExpen<br>seAbstract |                             | label         | Material income and expense [abstract]   |   |

| Prefix    | Element name/role URI                                 | Element type and attributes | Label type    | Label content   | References              |
|-----------|---|-----------------------------|---------------|---|-------------------------|
| ifrs-full | MaterialReconcilingItems<br>Member                    | member                      | label         | Material reconciling items [member]   | Disclosure: IFRS 8.28   |
|           |   |                             | documentation | This member stands for material adjustments used to reconcile items in the entity's financial statements.   |                         |
| ifrs-full | MatrixPricingMember                                   | member                      | label         | Matrix pricing [member]   | Example: IFRS 13.B7     |
|           |   |                             | documentation | This member stands for a specific mathematical valuation technique that is consistent with the market approach that is used principally to value some types of financial instruments, such as debt instruments, without relying exclusively on quoted prices for the specific securities, but rather relying on the securities' relationship to other benchmark quoted securities. [Refer: Market approach [member]; Financial instruments, class [member]] |                         |
| ifrs-full | MatureBiologicalAssetsMem<br>ber                      | member                      | label         | Mature biological assets [member]   | Example: IAS 41.43      |
|           |   |                             | documentation | This member stands for mature biological assets. Mature biological assets are those that have attained harvestable specifications (for consumable biological assets) or are able to sustain regular harvests (for bearer biological assets). [Refer: Biological assets]   |                         |
| ifrs-full | MaturityAnalysisForDerivati<br>veFinancialLiabilities | text block                  | label         | Disclosure of maturity analysis for derivative financial liabilities [text block]   | Disclosure: IFRS 7.39 b |
|           |   |                             | documentation | The disclosure of a maturity analysis for derivative financial liabilities, including the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows. [Refer: Derivative financial liabilities]  |                         |

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| Prefix    | Element name/role URI                                    | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
|           | MaturityAnalysisForNonderi<br>vativeFinancialLiabilities | text block                  | label         | Disclosure of maturity analysis for non-derivative financial liabilities [text block]  | Disclosure: IFRS 7.39 a   |
|           |  |                             | documentation | The disclosure of a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities. [Refer: Derivative financial liabilities] |   |
| ifrs-full | MaturityAxis   | axis                        | label         | Maturity [axis]  | Disclosure: IAS 1.61, Example:  |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | IAS 19.147 c, Disclosure: IFRS 15.120 b (i), Disclosure: IFRS 16.94, Disclosure: IFRS 16.97, Disclosure: Effective 2023-01-01 IFRS 17.109, Disclosure: Effective 2023-01-01 IFRS 17.109A, Disclosure: Effective 2023-01-01 IFRS 17.120, Disclosure: Effective 2023-01-01 IFRS 17.132 b, Disclosure: IFRS 7.23B a, Disclosure: IFRS 7.42E e, Example: IFRS 7.811 |

| Prefix    | Element name/role URI  | Element type and attributes | Label type         | Label content  | References  |
|-----------|------------------------|-----------------------------|--------------------|--|---|
| ifrs-full | MaximumExposureToCredi | X instant                   | label              | Maximum exposure to credit risk  | Disclosure: IFRS 7.35K a,                         |
|           | tRisk                  |                             | documentation      | The amount that best represents the maximum exposure to credit risk without taking into account any collateral held or other credit enhancements (for example, netting agreements that do not qualify for offset in accordance with IAS 32). [Refer: Credit risk [member]]   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.36 a |
|           |                        |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |   |

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| Prefix    | Element name/role URI                                 | Element type and attributes | Label type         | Label content  | References              |
|-----------|---|-----------------------------|--------------------|--|-------------------------|
| ifrs-full | MaximumExposureToCredi<br>tRiskFinancialInstrumentsTo | X instant                   | label              | Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied  | Disclosure: IFRS 7.36 a |
|           | WhichImpairmentRequire<br>mentsInIFRS9AreNotApplied   |                             | documentation      | The amount that best represents the maximum exposure to credit risk in relation to financial instruments to which impairment requirements in IFRS 9 are not applied. [Refer: Maximum exposure to credit risk]  |                         |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                         |

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| Prefix    | Element name/role URI                            | Element type and attributes | Label type         | Label content   | References             |
|-----------|--|-----------------------------|--------------------|---|------------------------|
| ifrs-full | MaximumExposureToCredi<br>tRiskOfFinancialAssets | X instant                   | label              | Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss   | Disclosure: IFRS 7.9 a |
|           |  |                             | documentation      | The maximum exposure to the credit risk of financial assets designated as measured at fair value through profit or loss. [Refer: Credit risk [member]; Maximum exposure to credit risk]   |                        |
|           |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                        |

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| Prefix    | Element name/role URI                            | Element type and attributes | Label type         | Label content   | References  |
|-----------|--|-----------------------------|--------------------|---|---|
| ifrs-full | MaximumExposureToCredi<br>tRiskThatArisesFromCon | X instant                   | label              | Maximum exposure to credit risk that arises from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.131 a |
|           | tractsWithinScopeOfIFRS17                        |                             | documentation      | The amount that best represents the maximum exposure at the end of the reporting period to credit risk that arises from contracts within the scope of IFRS 17. [Refer: Credit risk [member]]  |   |
|           |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |   |

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| Prefix    | Element name/role URI     | Element type and attributes | Label type         | Label content   | References               |
|-----------|---------------------------|-----------------------------|--------------------|---|--------------------------|
| ifrs-full | MaximumExposureToLoss     | X instant                   | label              | Maximum exposure to loss from continuing involvement  | Disclosure: IFRS 7.42E c |
|           | FromContinuingInvolvement |                             | documentation      | The amount that best represents the entity's maximum exposure to loss from its continuing involvement in derecognised financial assets.   |                          |
|           |                           |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to odeparture from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

| Prefix    | Element name/role URI                                | Element type and attributes | Label type         | Label content   | References               |
|-----------|--|-----------------------------|--------------------|---|--------------------------|
| ifrs-full | MaximumExposureToLoss<br>FromInterestsInStructuredEn | X instant                   | label              | Maximum exposure to loss from interests in structured entities  | Disclosure: IFRS 12.29 c |
|           | tities   |                             | documentation      | The amount that best represents the entity's maximum exposure to loss from its interests in structured entities. [Refer: Unconsolidated structured entities [member]]   |                          |
|           |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

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| Prefix  | Element name/role URI  | Element type and attributes   | Label type   | Label content   | References                                     |
|---|--|---|--|---|--|
| ifrs-full   | MaximumLimitOfLossesOf<br>StructuredEntitiesWhichEnti<br>tyJsRequiredToAbsorbBefor                               | X instant, credit   | label  | Maximum limit of losses of structured entities which entity is required to absorb before other parties  | Example: IFRS 12.B26 d                         |
|   | eOtherParties  |   | documentation  | The maximum limit of losses of structured entities that the entity is required to absorb before other parties. [Refer: Unconsolidated structured entities [member]]                       |  |
| ifrs-full   | MeasurementAxis  | axis  | label  | Measurement [axis]  | Disclosure: IAS 40.32A, Disclosure: IAS 41.50, |
|   |  |   | documentation  | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   | Disclosure: IFRS 13.93 a                       |
| ifrs-full MeasurementBasesPr<br>PlantAndEquipment | MeasurementBasesProperty<br>PlantAndEquipment  | text  | label  | Measurement bases, property, plant and equipment  | Disclosure: IAS 16.73 a                        |
|   |  |   | documentation  | The measurement bases used for determining the gross carrying amount for a class of property, plant and equipment. [Refer: Gross carrying amount [member]; Property, plant and equipment] |  |
| ifrs-full   | MeasurementPeriodAdjust<br>mentsRecognisedForParticu<br>larAssetsLiabilitiesNoncon<br>trollingInterestsOrItemsOf | X duration  | label  | Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration   | Disclosure: IFRS 3.B67 a (iii)                 |
|   | Consideration  | documentation  The amount of measurement perior for particular assets, liabilities, non items of consideration if the initial combination is incomplete. The m period after the acquisition date du may adjust the provisional amounts. | The amount of measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration if the initial accounting for a business combination is incomplete. The measurement period is the period after the acquisition date during which the acquirer may adjust the provisional amounts recognised for a business combination. [Refer: Non-controlling interests; Business combinations [member]] |   |  |
| ifrs-full   | MediaProductionExpense   | X duration, debit   | label  | Media production expense  | Common practice: IAS 1.112 c                   |
|   |  |   | documentation  | The amount of expense arising from media production.  |  |

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| Prefix    | Element name/role URI                                 | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | Merchandise   | X instant, debit            | label         | Current merchandise  | Example: IAS 1.78 c, Common practice: IAS 2.37        |
|           |   |                             | documentation | A classification of current inventory representing the amount of goods acquired for resale. [Refer: Inventories]   |   |
| ifrs-full | MergerReserve   | X instant, credit           | label         | Merger reserve   | Common practice: IAS 1.55                             |
|           |   |                             | documentation | A component of equity that may result in relation to a business combination outside the scope of IFRS 3.   |   |
| ifrs-full | MergerReserveMember                                   | member                      | label         | Merger reserve [member]  | Common practice: IAS 1.108                            |
|           |   |                             | documentation | This member stands for a component of equity that may result in relation to a business combination outside the scope of IFRS 3.  |   |
|           | MethodOfAssessmentOfEx pectedCreditLossesAxis         | axis                        | label         | Method of assessment of expected credit losses [axis]  | Example: IFRS 7.35H,<br>Example: IFRS 7.35I, Example: |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | IFRS 7.IG20B  |
| ifrs-full | MethodOfAssessmentOfEx pectedCreditLossesMember       |                             | label         | Method of assessment of expected credit losses [member]  | Example: IFRS 7.35H,<br>Example: IFRS 7.35I, Example: |
|           |   |                             | documentation | This member stands for all methods of assessment of expected credit losses. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the 'Method of assessment of expected credit losses' axis if no other member is used. | IFRS 7.IG20B  |
| ifrs-full | MethodOfDeterminingFairVa lueOfInstrumentsOrInterests | text                        | label         | Description of method of measuring fair value of instruments or interests  | Disclosure: IFRS 3.B64 f (iv)                         |
|           |   |                             | documentation | The description of the method of measuring the fair value of equity interests of the acquirer transferred as consideration in a business combination. [Refer: Business combinations [member]]  |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References              |
|-----------|--|-----------------------------|---------------|--|-------------------------|
| ifrs-full | MethodsAndAssumptionsU<br>sedInPreparingSensitivityAna<br>lysis  | text                        | label         | Description of methods and assumptions used in preparing sensitivity analysis  | Disclosure: IFRS 7.40 b |
|           |  |                             | documentation | The description of methods and assumptions used when preparing a sensitivity analysis for types of market risk to which the entity is exposed. [Refer: Market risk [member]]   |                         |
| ifrs-full | MethodsOfGenerationAxis  | axis                        | label         | Methods of generation [axis]   | Disclosure: IAS 38.118  |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                         |
| ifrs-full | MethodsOfGenerationMem<br>ber  | member [default]            | label         | Methods of generation [member]   | Disclosure: IAS 38.118  |
|           |  |                             | documentation | This member stands for all methods of generation. It also represents the standard value for the 'Methods of generation' axis if no other member is used.   |                         |
| ifrs-full | MethodsOfTranslationUsed<br>ToDetermineSupplementar<br>yInformation  | text                        | label         | Description of methods of translation used to determine supplementary information  | Disclosure: IAS 21.57 c |
|           |  |                             | documentation | The description of the method of translation used to determine the entity's supplementary information when the entity displays the information in a currency that is different from either its functional currency or its presentation currency.   |                         |
| ifrs-full | MethodsToDetermineAmoun<br>tOfChangesInFairValueOfFi<br>nancialAssetsAndFinancialLia<br>bilitiesAttributableToChange | text                        | label         | Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk   | Disclosure: IFRS 7.11 a |
|           | sInCreditRisk  |                             | documentation | The description of the methods used to determine the amount of changes in the fair value of financial assets and financial liabilities attributable to changes in credit risk, including an explanation of why the method is appropriate. [Refer: Credit risk [member]; Financial assets; Financial liabilities] |                         |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | MethodsUsedInPreparingSen<br>sitivityAnalysisReflectingIn<br>terdependenciesBetweenRisk<br>Variables | text                        | label         | Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables  | Disclosure: IFRS 7.41 a                             |
|           |  |                             | documentation | The description of method, parameters and assumptions used in preparing a sensitivity analysis, such as value-at-risk, that reflects interdependencies between risk variables (for example, interest rates and exchange rates) and is used to manage financial risks. |   |
| ifrs-full | MethodsUsedToMeasureCon<br>tractsWithinScopeOfIFR<br>S17Axis   | axis                        | label         | Methods used to measure contracts within scope of IFRS 17 [axis]  | Disclosure: Effective<br>2023-01-01 IFRS 17.117 a   |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |   |
| ifrs-full | MethodsUsedToMeasureCon<br>tractsWithinScopeOfIFRS17<br>Member                                       | member [default]            | label         | Methods used to measure contracts within scope of IFRS 17 [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.117 a   |
|           |  |                             | documentation | This member stands for the methods used to measure contracts within the scope of IFRS 17. It also represents the standard value for the 'Methods used to measure contracts within scope of IFRS 17' axis if no other member is used.                                  |   |
| ifrs-full | MethodsUsedToMeasureRisk   | text                        | label         | Methods used to measure risk  | Disclosure: IFRS 7.33 b                             |
|           |  |                             | documentation | The description of the methods used to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]]   |   |
| ifrs-full | MethodUsedToAccountForIn vestmentsInAssociates   | text                        | label         | Method used to account for investments in associates  | Disclosure: IAS 27.16 c,<br>Disclosure: IAS 27.17 c |
|           |  |                             | documentation | The description of the method used to account for investments in associates. [Refer: Associates [member]]   |   |

| Prefix   | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|--|---|-----------------------------|---------------|--|---|
| ifrs-full  | MethodUsedToAccountForIn vestmentsInJointVentures   | text                        | label         | Method used to account for investments in joint ventures   | Disclosure: IAS 27.16 c,<br>Disclosure: IAS 27.17 c |
|  |   |                             | documentation | The description of the method used to account for investments in joint ventures. [Refer: Joint ventures [member]]  |   |
| ifrs-full  | MethodUsedToAccountForIn vestmentsInSubsidiaries  | text                        | label         | Method used to account for investments in subsidiaries   | Disclosure: IAS 27.16 c,<br>Disclosure: IAS 27.17 c |
|  |   |                             | documentation | The description of the method used to account for investments in subsidiaries. [Refer: Subsidiaries [member]]  |   |
| tlementAmountForPreexis<br>gRelationshipForTransacti<br>RecognisedSeparatelyFron | MethodUsedToDetermineSet<br>tlementAmountForPreexistin<br>gRelationshipForTransaction<br>RecognisedSeparatelyFromAc<br>quisitionOfAssetsAndAs | text                        | label         | Method used to determine settlement amount for pre-<br>existing relationship for transaction recognised separately<br>from acquisition of assets and assumption of liabilities in<br>business combination  | Disclosure: IFRS 3.B641 (iv)                        |
|  | sumptionOfLiabilitiesInBusi<br>nessCombination  |                             | documentation | The description of the method used to determine the settlement amount for pre-existing relationships for transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]] |   |
| ifrs-full  | MiningAssets  | X instant, debit            | label         | Mining assets  | Common practice: IAS 16.37                          |
|  |   |                             | documentation | The amount of assets related to mining activities of the entity.   |   |
| ifrs-full  | MiningAssetsMember  | member                      | label         | Mining assets [member]   | Common practice: IAS 16.37                          |
|  |   |                             | documentation | This member stands for mining assets. [Refer: Mining assets]   |   |
| ifrs-full  | MiningPropertyMember  | member                      | label         | Mining property [member]   | Common practice: IAS 16.37                          |
|  |   |                             | documentation | This member stands for property related to mining activities.  |   |

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| Prefix    | Element name/role URI                             | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | MiningRightsMember                                | member                      | label         | Mining rights [member]  | Common practice: IAS 38.119  |
|           |   |                             | documentation | This member stands for rights related to mining activities.                                     |                              |
| ifrs-full | MiscellaneousAssetsAbstract                       |                             | label         | Miscellaneous assets [abstract]   |                              |
| ifrs-full | MiscellaneousComponentsO fEquityAbstract          |                             | label         | Miscellaneous components of equity [abstract]   |                              |
| ifrs-full | MiscellaneousCurrentAsset<br>sAbstract            |                             | label         | Miscellaneous current assets [abstract]   |                              |
| ifrs-full | MiscellaneousCurrentLiabili<br>tiesAbstract       |                             | label         | Miscellaneous current liabilities [abstract]  |                              |
| ifrs-full | MiscellaneousEquityAbstract                       |                             | label         | Miscellaneous equity [abstract]   |                              |
| ifrs-full | MiscellaneousLiabilitiesAb<br>stract              |                             | label         | Miscellaneous liabilities [abstract]  |                              |
| ifrs-full | MiscellaneousNoncurrentAs<br>setsAbstract         |                             | label         | Miscellaneous non-current assets [abstract]   |                              |
| ifrs-full | MiscellaneousNoncurrentLia<br>bilitiesAbstract    |                             | label         | Miscellaneous non-current liabilities [abstract]  |                              |
| ifrs-full | MiscellaneousOtherCompre<br>hensiveIncomeAbstract |                             | label         | Miscellaneous other comprehensive income [abstract]   |                              |
| ifrs-full | MiscellaneousOtherOperatin gExpense               | X duration, debit           | label         | Miscellaneous other operating expense   | Common practice: IAS 1.112 c |
|           | ganpende  |                             | documentation | The amount of miscellaneous other operating expenses. [Refer: Other operating income (expense)] |                              |
| ifrs-full | MiscellaneousOtherOperatin gIncome                | X duration, credit          | label         | Miscellaneous other operating income  | Common practice: IAS 1.112 c |
|           | Sincome   |                             | documentation | The amount of miscellaneous other operating income. [Refer: Other operating income (expense)]   | 1                            |

| Prefix    | Element name/role URI                    | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | s-full MiscellaneousOtherProvi           | X instant, credit           | label         | Miscellaneous other provisions   | Common practice: IAS 1.78 d                                |
|           |  |                             | documentation | The amount of miscellaneous other provisions. [Refer: Other provisions]  |  |
|           |  |                             | totalLabel    | Total miscellaneous other provisions   |  |
| ifrs-full | MiscellaneousOtherProvision<br>sAbstract |                             | label         | Miscellaneous other provisions [abstract]  |  |
| ifrs-full | MiscellaneousOtherProvi<br>sionsMember   | member                      | label         | Miscellaneous other provisions [member]  | Disclosure: IAS 37.84                                      |
|           |  |                             | documentation | This member stands for miscellaneous other provisions. [Refer: Other provisions [member]]  |  |
|           | MiscellaneousOtherReserves<br>Member     | member                      | label         | Miscellaneous other reserves [member]  | Common practice: IAS 1.108                                 |
|           |  |                             | documentation | This member stands for a component of equity representing miscellaneous reserves that the entity does not separately disclose in the same statement or note. [Refer: Other reserves [member]]  |  |
| ifrs-full | MiscellaneousTimeBandsAb<br>stract       |                             | label         | Miscellaneous time bands [abstract]  |  |
| ifrs-full | ModelUsedToMeasureInvest<br>mentProperty | text                        | label         | Explanation of whether entity applied fair value model or cost model to measure investment property  | Disclosure: IAS 40.75 a                                    |
|           |  |                             | documentation | The explanation of whether the entity applied the fair value model or the cost model to measure investment property. [Refer: Fair value model [member]; At cost [member]; Investment property] |  |
| ifrs-full | MortgagesMember                          | member                      | label         | Mortgages [member]   | Example: IFRS 7.6, Example: IFRS 7.IG20B, Example: IFRS 7. |
|           |  |                             | documentation | This member stands for a class of financial assets that represents loans to finance the purchase of assets where the asset acts as collateral to secure the loan.                              | IG40B  |

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| Prefix   | Element name/role URI                      | Element type and attributes | Label type  | Label content  | References  |
|----------|--|-----------------------------|---|--|---|
| frs-full | MotorVehicles                              | X instant, debit            | label   | Motor vehicles   | Example: IAS 16.37 f                                |
|          |  |                             | documentation   | The amount of property, plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]  |   |
| frs-full | MotorVehiclesMember                        | member                      | label   | Motor vehicles [member]  | Example: IAS 16.37 f                                |
|          |  |                             | documentation   | This member stands for a class of property, plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]  |   |
|          | MultiemployerDefinedBenefit<br>PlansMember | member                      | label   | Multi-employer defined benefit plans [member]  | Disclosure: IAS 19.33 b,<br>Disclosure: IAS 19.34 b |
|          |  | documentation               | This member stands for defined benefit plans (other than state plans) that: (a) pool the assets contributed by various entities that are not under common control; and (b) use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees. [Refer: Defined benefit plans [member]] | Disclosure. It's 17.74 0   |   |
| frs-full | MultiperiodExcessEarnings<br>MethodMember  | member                      | label   | Multi-period excess earnings method [member]   | Example: IFRS 13.B11 c                              |
|          |  |                             | documentation   | This member stands for a specific valuation technique consistent with the income approach that involves analysing the excess earnings over periods of time, and is used to measure the fair value of some intangible assets. [Refer: Income approach [member]] |   |
| frs-full | NameOfAcquiree                             | text                        | label   | Name of acquiree   | Disclosure: IFRS 3.B64 a                            |
|          |  |                             | documentation   | The name of the business or businesses that the acquirer obtains control of in a business combination. [Refer: Business combinations [member]]   |   |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|---|--|-----------------------------|---------------|---|--|
| ifrs-full   | NameOfAssociate  | text                        | label         | Name of associate   | Disclosure: IAS 27.16 b (i),<br>Disclosure: IAS 27.17 b (i), |
|   |  |                             | documentation | The name of an associate. [Refer: Associates [member]]  | Disclosure: IFRS 12.21 a (i)                                 |
| ifrs-full   | NameOfEntityWhoseConsoli<br>datedFinancialStatementsHa<br>veBeenProducedForPublicUse | text                        | label         | Name of entity whose consolidated financial statements have been produced for public use  | Disclosure: IAS 27.16 a                                      |
|   |  |                             | documentation | The name of the entity's ultimate or any intermediate parent whose consolidated financial statements that comply with IFRSs have been produced for public use. [Refer: Consolidated [member]; IFRSs [member]] |  |
| ifrs-full NameOfGovernmentAndNa<br>tureOfRelationshipWithGo<br>vernment | _  | text                        | label         | Name of government and nature of relationship with government   | Disclosure: IAS 24.26 a                                      |
|   |  |                             | documentation | The name of the government and the nature of its relationship with the reporting entity (ie control, joint control or significant influence). [Refer: Government [member]]                                    |  |
| ifrs-full   | NameOfJointOperation   | text                        | label         | Name of joint operation   | Disclosure: IFRS 12.21 a (i)                                 |
|   |  |                             | documentation | The name of a joint operation. [Refer: Joint operations [member]]   |  |
| ifrs-full   | NameOfJointVenture   | text                        | label         | Name of joint venture   | Disclosure: IAS 27.16 b (i),<br>Disclosure: IAS 27.17 b (i), |
|   |  |                             | documentation | The name of a joint venture. [Refer: Joint ventures [member]]   | Disclosure: IFRS 12.21 a (i)                                 |
| ifrs-full   | NameOfMostSeniorParentEn<br>tityProducingPubliclyAvaila<br>bleFinancialStatements    | text                        | label         | Name of most senior parent entity producing publicly available financial statements   | Disclosure: IAS 24.13  |
|   |  |                             | documentation | The name of most senior parent entity producing publicly available financial statements.  |  |
| ifrs-full   | NameOfParentEntity   | text                        | label         | Name of parent entity   | Disclosure: IAS 1.138 c,<br>Disclosure: IAS 24.13            |
|   |  |                             | documentation | The name of the entity's parent. [Refer: Parent [member]]   |  |

| Prefix  | Element name/role URI  | Element type and attributes | Label type                       | Label content   | References   |
|---|--|-----------------------------|----------------------------------|---|--|
| frs-full  | NameOfReportingEntityOrO therMeansOfIdentification                             | text                        | label                            | Name of reporting entity or other means of identification   | Disclosure: IAS 1.51 a                                       |
|   |  |                             | documentation                    | The name of the reporting entity or other means of identification.  |  |
| frs-full  | NameOfSubsidiary   | text                        | label                            | Name of subsidiary  | Disclosure: IAS 27.16 b (i),<br>Disclosure: IAS 27.17 b (i), |
|   |  |                             | documentation                    | The name of a subsidiary. [Refer: Subsidiaries [member]]  | Disclosure: IFRS 12.12 a,<br>Disclosure: IFRS 12.19B a       |
| ifrs-full NameOfUltimateParen tOfGroup              | text   | label                       | Name of ultimate parent of group | Disclosure: IAS 1.138 c,<br>Disclosure: IAS 24.13   |  |
|   |  |                             | documentation                    | The name of the ultimate controlling party of the group.  |  |
| ifrs-full NamesOfEmployersAndEm ployeeGroupsCovered | NamesOfEmployersAndEm<br>ployeeGroupsCovered                                   | text                        | label                            | Names of employers and employee groups covered  | Disclosure: IAS 26.36 a                                      |
|   |  |                             | documentation                    | The names of employers and employee groups covered in retirement benefit plans.   |  |
| frs-full  | NatureOfFinancialAsset<br>sTransferredDuringPeriod<br>WhichDoNotQualifyForDere | sferredDuringPeriod         | label                            | Description of nature of transferred financial assets that are not derecognised in their entirety   | Disclosure: IFRS 7.42D a                                     |
| cognition   | cognition  |                             | documentation                    | The description of the nature of transferred financial assets that are not derecognised in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets] |  |
| ifrs-full   | NatureOfRisksAndRewardsO<br>fOwnershipToWhichEntityRe<br>mainsExposed          | text                        | label                            | Description of nature of risks and rewards of ownership to which entity is exposed  | Disclosure: IFRS 7.42D b                                     |
|   |  |                             | documentation                    | The description of the nature of the risks and rewards of ownership of transferred financial assets that are not derecognised in their entirety to which the entity is exposed. [Refer: Financial assets]               |  |

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| Prefix    | Element name/role URI                          | Element type and attributes | Label type    | Label content  | References                                       |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | NetDeferredTaxAssets                           | X instant, debit            | label         | Net deferred tax assets  | Common practice:<br>IAS 12.81 g (i)              |
|           |  |                             | documentation | The amount of deferred tax assets net of deferred tax liabilities, when the absolute amount of deferred tax assets is greater than the absolute amount of deferred tax liabilities. [Refer: Deferred tax assets; Deferred tax liabilities] |  |
| ifrs-full | NetDeferredTaxAssetsAndLia<br>bilitiesAbstract |                             | label         | Net deferred tax assets and liabilities [abstract]   |  |
| ifrs-full | NetDeferredTaxLiabilities                      | X instant, credit           | label         | Net deferred tax liabilities   | Common practice:<br>IAS 12.81 g (i)              |
|           |  |                             | documentation | The amount of deferred tax liabilities net of deferred tax assets, when the absolute amount of deferred tax liabilities is greater than the absolute amount of deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities] |  |
| ifrs-full | NetDefinedBenefitLiabilityAs setAxis           | axis                        | label         | Net defined benefit liability (asset) [axis]   | Disclosure: IAS 19.140 a                         |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full | NetDefinedBenefitLiabilityAs setMember         | member [default]            | label         | Net defined benefit liability (asset) [member]   | Disclosure: IAS 19.140 a                         |
|           |  |                             | documentation | This member stands for the net defined benefit liability (asset). It also represents the standard value for the 'Net defined benefit liability (asset)' axis if no other member is used. [Refer: Net defined benefit liability (asset)]    |  |
| ifrs-full | NetEarnedPremium                               | X duration, credit          | label         | Net earned premium   | Common practice: Expiry date 2023-01-01 IAS 1.85 |
|           |  |                             | documentation | The amount of premiums earned on insurance contracts net of reinsurance premiums. [Refer: Types of insurance contracts [member]]   |  |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|---|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full                                     | NetFinancialAssetsSubject<br>ToOffsettingEnforceableMas<br>terNettingArrangementsOrSi<br>milarAgreements                                   | X instant, debit            | label         | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   | Disclosure: IFRS 7.13C e |
|   |  |                             | documentation | The amount remaining after deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off against financial assets, from the net amount of financial assets subject to offsetting or subject to an enforceable master netting arrangement or similar agreement presented in the statement of financial position. |                          |
|   |  |                             | netLabel      | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   |                          |
| ifrs-full                                     | NetFinancialAssetsSubject<br>ToOffsettingEnforceableMas<br>terNettingArrangementsOrSi<br>milarAgreementsAbstract                           |                             | label         | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  |                          |
| ToOffsettingI<br>terNettingArr<br>milarAgreem | NetFinancialAssetsSubject<br>ToOffsettingEnforceableMas<br>terNettingArrangementsOrSi<br>milarAgreementsInStatemen<br>tOfFinancialPosition | X instant, debit            | label         | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position  | Disclosure: IFRS 7.13C c |
|   |  |                             | documentation | The net amount of financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement, presented in the statement of financial position. [Refer: Financial assets]  |                          |
|   |  |                             | netLabel      | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position  |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full | NetFinancialAssetsSubject<br>ToOffsettingEnforceableMas<br>terNettingArrangementsOrSi<br>milarAgreementsInStatemen<br>tOfFinancialPositionAbstract |                             | label         | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]   |                          |
| ifrs-full | NetFinancialLiabilitiesSubject<br>ToOffsettingEnforceableMas   | X instant, credit           | label         | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  | Disclosure: IFRS 7.13C e |
|           | terNettingArrangementsOrSi<br>milarAgreements  |                             | documentation | The amount remaining after deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off against financial liabilities, from the net amount of financial liabilities subject to offsetting or subject to an enforceable master netting arrangement or similar agreement presented in the statement of financial position. |                          |
|           |  |                             | netLabel      | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  |                          |
| ifrs-full | NetFinancialLiabilitiesSubject<br>ToOffsettingEnforceableMas<br>terNettingArrangementsOrSi<br>milarAgreementsAbstract                              |                             | label         | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]   |                          |

| Prefix  | Element name/role URI   | Element type and attributes | Label type  | Label content  | References |
|---|---|-----------------------------|---|--|------------|
| ToOffsettingEnforceableMas terNettingArrangementsOrSi | X instant, credit   | label                       | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position | Disclosure: IFRS 7.13C c   |            |
|   | milarAgreementsInStatemen<br>tOfFinancialPosition   |                             | documentation   | The net amount of financial liabilities that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement, presented in the statement of financial position. [Refer: Financial liabilities] |            |
|   |   |                             | netLabel  | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position  |            |
| ifrs-full   | NetFinancialLiabilitiesSubject<br>ToOffsettingEnforceableMas<br>terNettingArrangementsOrSi<br>milarAgreementsInStatemen<br>tOfFinancialPositionAbstract |                             | label   | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]   |            |

| Prefix                          | Element name/role URI  | Element type and attributes | Label type              | Label content   | References   |
|---------------------------------|------------------------|-----------------------------|-------------------------|---|--|
| ifrs-full NetForeignExchangeGai | NetForeignExchangeGain | X duration, credit          | label                   | Net foreign exchange gain   | Common practice: IAS 1.35,<br>Common practice: IAS 21.52 a |
|                                 |                        |                             | documentation           | The net gain arising from exchange differences recognised in profit or loss, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Foreign exchange gain (loss)]  |  |
|                                 |                        |                             | commentaryGui-<br>dance | Only use this line item when net exchange gains (losses) are included in different line items in the statement of profit or loss depending on whether the amount reported for the period represents a net gain or a net loss. For example, Entity X states in its 20X1 financial statements that finance income includes a net exchange gain of CU 100 in the year 20X1 (20X0 nil) and that finance expenses include a net exchange loss of nil in 20X1 (CU 70 in 20X0). In other cases, use the line item 'Foreign exchange gain (loss)' instead to tag net foreign exchange gains.  |  |
| ifrs-full                       | NetForeignExchangeLoss | X duration, debit           | label                   | Net foreign exchange loss   | Common practice: IAS 1.35,<br>Common practice: IAS 21.52 a |
|                                 |                        |                             | documentation           | The net loss arising from exchange differences recognised in profit or loss, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Foreign exchange gain (loss)]  |  |
|                                 |                        |                             | commentaryGui-<br>dance | Only use this line item when net exchange gains (losses) are included in different line items in the statement of profit or loss depending on whether the amount reported for the period represents a net gain or a net loss. For example, Entity X states in its 20X1 financial statements that finance income includes a net exchange gain of CU 100 in the year 20X1 (20X0 nil) and that finance expenses include a net exchange loss of nil in 20X1 (CU 70 in 20X0). In other cases, use the line item 'Foreign exchange gain (loss)' instead to tag net foreign exchange losses. |  |

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| Prefix                               | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|--------------------------------------|--|-----------------------------|---------------|--|---|
| ifrs-full NetInvestmentInFinanceLeas | NetInvestmentInFinanceLease  |                             | label         | Net investment in finance lease  | Disclosure: IFRS 16.94                            |
|                                      |  |                             | documentation | The gross investment in the finance lease discounted at the interest rate implicit in the lease. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Gross investment in the finance lease is the sum of: (a) the lease payments receivable by a lessor under a finance lease; and (b) any unguaranteed residual value accruing to the lessor. Interest rate implicit in the lease is the rate of interest that causes the present value of (a) the lease payments and (b) the unguaranteed residual value to equal to the sum of (i) the fair value of the underlying asset and (ii) the initial direct costs of the lessor.  |   |
|                                      |  |                             | totalLabel    | Net investment in finance lease  |   |
| mainingCoverageExclud                | NetLiabilitiesOrAssetsForRe<br>mainingCoverageExcludin<br>gLossComponentMember | overageExcludin             | label         | Net liabilities or assets for remaining coverage excluding loss component [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.100 a |
|                                      |  |                             | documentation | This member stands for the net liabilities or assets for the remaining coverage component, excluding any loss component. A liability for remaining coverage is an entity's obligation to: (a) investigate and pay valid claims under existing insurance contracts for insured events that have not yet occurred (ie the obligation that relates to the unexpired portion of the insurance coverage); and (b) pay amounts under existing insurance contracts that are not included in (a) and that relate to: (i) insurance contract services not yet provided (ie the obligations that relate to future provision of insurance contract services); or (ii) any investment components or other amounts that are not related to the provision of insurance contract services and that have not been transferred to the liability for incurred claims. [Refer: Insurance contracts [member]; Loss component [member]] |   |

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| Prefix                 | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|------------------------|---|-----------------------------|---------------|--|--|
| ArisingFror ralAccount | NetMovementInDeferredTax<br>ArisingFromRegulatoryDefer<br>ralAccountBalancesRelatedTo               | X duration, credit          | label         | Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss   | Disclosure: IFRS 14.24,<br>Disclosure: IFRS 14.B12 b         |
|                        | ProfitOrLoss  |                             | documentation | The amount of the net movement in deferred tax arising from regulatory deferral account balances related to profit or loss. [Refer: Deferred tax asset associated with regulatory deferral account balances; Deferred tax liability associated with regulatory deferral account balances; Profit (loss)] |  |
| ifrs-full              | NetMovementInOtherRegula<br>toryDeferralAccountBalances<br>RelatedToProfitOrLoss                    | X duration, credit          | label         | Net movement in other regulatory deferral account balances related to profit or loss   | Common practice: IFRS 14.25,<br>Common practice: IFRS 14.IE5 |
|                        |   |                             | documentation | The amount of the net movement in regulatory deferral account balances related to profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Net movement in regulatory deferral account balances related to profit or loss]                                     |  |
| ifrs-full              | NetMovementInRegulatory<br>DeferralAccountBalancesRela<br>tedToOtherComprehensiveIn<br>comeAbstract |                             | label         | Net movement in regulatory deferral account balances related to other comprehensive income [abstract]  |  |
| ifrs-full              | NetMovementInRegulatory<br>DeferralAccountBalancesRela<br>tedToProfitOrLoss                         | X duration, credit          | label         | Net movement in regulatory deferral account balances related to profit or loss   | Disclosure: IFRS 14.23,<br>Disclosure: IFRS 14.35            |
|                        |   |                             | documentation | The amount of the net movement in regulatory deferral account balances related to profit or loss. [Refer: Regulatory deferral account balances [member]; Profit (loss)]  |  |
|                        |   |                             | totalLabel    | Total net movement in regulatory deferral account balances related to profit or loss   |  |
| ifrs-full              | NetMovementInRegulatory<br>DeferralAccountBalancesRela<br>tedToProfitOrLossAbstract                 |                             | label         | Net movement in regulatory deferral account balances related to profit or loss [abstract]  |  |

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| Prefix  | Element name/role URI   | Element type and attributes | Label type   | Label content  | References   |
|---|---|-----------------------------|--|--|--|
| ifrs-full  NetMovementInRegulatory DeferralAccountBalancesRela tedToProfitOrLossAndNetMo vementInRelatedDeferredTax | DeferralAccountBalancesRela<br>tedToProfitOrLossAndNetMo  | X duration, credit          | label  | Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax  | Disclosure: IFRS 14.24,<br>Disclosure: IFRS 14.B12 a |
|   |   | documentation               | The amount of the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss] |  |  |
|   |   |                             | totalLabel   | Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax  |  |
| ifrs-full   | NetMovementInRegulatory<br>DeferralAccountBalancesRela<br>tedToProfitOrLossAndNetMo<br>vementInRelatedDeferredTax<br>Abstract |                             | label  | Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax [abstract]   |  |
| ifrs-full   | NetMovementInRegulatory<br>DeferralAccountBalancesRela<br>tedToProfitOrLossAttributa<br>bleToNoncontrollingInterests          | X duration, credit          | label  | Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests  | Disclosure: IFRS 14.B25                              |
|   |   |                             | documentation  | The amount of the net movement in regulatory deferral account balances related to profit or loss that is attributable to non-controlling interests. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Non-controlling interests]                 |  |
| DeferralAccortedToProfitOr  | NetMovementInRegulatory<br>DeferralAccountBalancesRela<br>tedToProfitOrLossDirectlyAs<br>sociatedWithDiscontinuedO            | X duration, credit          | label  | Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation   | Disclosure: IFRS 14.25                               |
|   | peration  |                             | documentation  | The amount of the net movement in regulatory deferral account balances related to profit or loss that are directly associated with a discontinued operation. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Discontinued operations [member]] |  |

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| Prefix   | Element name/role URI                  | Element type and attributes | Label type  | Label content  | References  |
|--|--|-----------------------------|---|--|---|
| frs-full   | NetworkInfrastructureMem ber           | member                      | label   | Network infrastructure [member]  | Common practice: IAS 16.37                            |
|  |  |                             | documentation   | This member stands for a class of property, plant and equipment representing network infrastructure. [Refer: Property, plant and equipment]  |   |
| frs-full   | NewIFRSsAxis                           | axis                        | label   | New IFRSs [axis]   | Disclosure: IAS 8.30 b                                |
|  |  |                             | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full  | NewIFRSsMember                         | member [default]            | label   | New IFRSs [member]   | Disclosure: IAS 8.30 b                                |
|  |  |                             | documentation   | This member stands for IFRSs that have been issued but are not yet effective. It also represents the standard value for the 'New IFRSs' axis if no other member is used. [Refer: IFRSs [member]] |   |
| ifrs-full NewLiabilitiesContingentLia<br>bilitiesRecognisedInBusiness<br>Combination | tiesRecognisedInBusiness               | label                       | New liabilities, contingent liabilities recognised in business combination  | Common practice: IFRS 3. B67 c   |   |
|  |  | documentation               | The amount recognised for new contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination] |  |   |
| frs-full   | NewProvisionsOtherProvi X sions        | X duration, credit          | label   | New provisions, other provisions   | Common practice: IAS 37.84 b                          |
| SIOIIS   |  | documentation               | The amount recognised for new other provisions. [Refer: Other provisions]   |  |   |
| frs-full   | NineYearsBeforeReportin<br>gYearMember | member                      | label   | Nine years before reporting year [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.130       |
|  | greatmentoet                           |                             | documentation   | This member stands for a year that ended nine years before the end of the reporting year.  | 2029-01-01 IIKS 17.190                                |
| ifrs-full  | NominalAmountOfHedgin<br>gInstrument   | X.XX instant                | label   | Nominal amount of hedging instrument   | Disclosure: IFRS 7.23B a,<br>Disclosure: IFRS 7.24A d |
| ginstrument  |  | documentation               | The nominal amount of a hedging instrument. [Refer: Hedging instruments [member]]   | Disclosure. II No / .27/1 U  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type              | Label content  | References               |
|-----------|---|-----------------------------|-------------------------|--|--------------------------|
| ifrs-full | NominalAmountOfHedgin<br>gInstrumentsInHedgingRela<br>tionshipsToWhichAmend | X instant                   | label                   | Nominal amount of hedging instruments in hedging relationships to which amendments for interest rate benchmark reform are applied  | Disclosure: IFRS 7.24H e |
|           | mentsForInterestRateBench<br>markReformAreApplied                           |                             | documentation           | The nominal amount of the hedging instruments in hedging relationships to which the entity is applying the exceptions in the scope of the amendments for interest rate benchmark reform. [Refer: Nominal amount of hedging instrument] |                          |
|           |   |                             | commentaryGui-<br>dance | A positive XBRL value should normally be entered for this element.   |                          |
|           |   |                             | l                       | I  |                          |

| Prefix  | Element name/role URI   | Element type and attributes | Label type   | Label content  | References               |
|---|---|-----------------------------|--|--|--------------------------|
| ifrs-full   | NominalOrPrincipalAmoun<br>tOfFinancialInstrumentOn<br>DiscontinuationOfMeasure | X instant                   | label  | Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk   | Disclosure: IFRS 7.24G c |
| mentAtFairValueThroughPro<br>fitOrLossBecauseCreditDeri<br>vativeIsUsedToManageCredi<br>tRisk | (   | documentation               | The nominal or principal amount of a financial instrument on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]] |  |                          |
|   |   |                             | commentaryGuidance   | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                |
|-----------|---|-----------------------------|---------------|---|---------------------------|
| ifrs-full | NonadjustingEventsAfterRe   | axis                        | label         | Non-adjusting events after reporting period [axis]  | Disclosure: IAS 10.21     |
|           | portingPeriodAxis   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                           |
| ifrs-full | NonadjustingEventsMember  | member [default]            | label         | Non-adjusting events after reporting period [member]  | Disclosure: IAS 10.21     |
|           |   |                             | documentation | This member stands for events that occur between the end of the reporting period and the date when the financial statements are authorised for issue and are indicative of conditions that arose after the reporting period. It also represents the standard value for the 'Non-adjusting events after reporting period' axis if no other member is used. |                           |
| ifrs-full | NoncashAssetsDeclaredFor<br>DistributionToOwnersBefore<br>FinancialStatementsAuthori<br>sedForIssue | X instant, debit            | label         | Non-cash assets declared for distribution to owners before financial statements authorised for issue  | Disclosure: IFRIC 17.17 b |
|           |   |                             | documentation | The amount of non-cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue.  | -                         |

| Prefix                           | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|----------------------------------|--|-----------------------------|---------------|--|---|
| ifrs-full                        | NoncashAssetsDeclaredFor<br>DistributionToOwnersBefore<br>FinancialStatementsAuthori | X instant, debit            | label         | Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value  | Disclosure: IFRIC 17.17 c   |
|                                  | sedForIssueAtFairValue   |                             | documentation | The fair value of non-cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue. [Refer: At fair value [member]; Non-cash assets declared for distribution to owners before financial statements authorised for issue] |   |
| frs-full                         | NoncashAssetsPledgedAsCol<br>lateralForWhichTransferee<br>HasRightByContractOrCus    | X instant, debit            | label         | Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral  | Disclosure: Expiry date<br>2023-01-01 IAS 39.37 a,<br>Disclosure: IFRS 9.3.2.23 a |
| tomToSellOrRepledgeColla<br>eral |  |                             | documentation | The amount of non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.   |   |
|                                  | NoncontrollingInterestInAc quireeRecognisedAtAcquisi tionDate                        | X instant, credit           | label         | Non-controlling interest in acquiree recognised at acquisition date  | Disclosure: IFRS 3.B64 o (i)  |
|                                  |  |                             | documentation | The amount of non-controlling interest in the acquiree recognised at the acquisition date for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: Business combinations [member]]  |   |
| frs-full                         | NoncontrollingInterests  | X instant, credit           | label         | Non-controlling interests  | Disclosure: IAS 1.54 q,<br>Disclosure: IFRS 10.22,                                |
|                                  |  |                             | documentation | The amount of equity in a subsidiary not attributable, directly or indirectly, to a parent. [Refer: Subsidiaries [member]]   | Disclosure: IFRS 12.12 f  |
| frs-full                         | NoncontrollingInterestsMem ber   | member                      | label         | Non-controlling interests [member]   | Disclosure: IAS 1.106   |
|                                  |  |                             | documentation | This member stands for equity in a subsidiary not attributable, directly or indirectly, to the parent.   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | NoncurrentAccrualsAndNon<br>currentDeferredIncomeInclu<br>dingNoncurrentContractLi                      | X instant, credit           | label         | Non-current accruals and non-current deferred income including non-current contract liabilities  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           | abilities   |                             | documentation | The amount of non-current accruals and non-current deferred income including non-current contract liabilities. [Refer: Accruals; Deferred income including contract liabilities] |   |
|           |   |                             | totalLabel    | Total non-current accruals and non-current deferred income including non-current contract liabilities  |   |
| ifrs-full | NoncurrentAccrualsAndNon<br>currentDeferredIncomeInclu<br>dingNoncurrentContractLiabi<br>litiesAbstract |                             | label         | Non-current accruals and non-current deferred income including non-current contract liabilities [abstract]   |   |
| ifrs-full | NoncurrentAccruedIncomeIn<br>cludingNoncurrentContrac<br>tAssets  | X instant, debit            | label         | Non-current accrued income including non-current contract assets   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |   |                             | documentation | The amount of non-current accrued income including non-current contract assets. [Refer: Accrued income including contract assets]  |   |
|           |   |                             | totalLabel    | Total non-current accrued income including non-current contract assets   |   |
| ifrs-full | NoncurrentAccruedIncomeIn<br>cludingNoncurrentContrac<br>tAssetsAbstract                                |                             | label         | Non-current accrued income including non-current contract assets [abstract]  |   |
| ifrs-full | NoncurrentAccruedIncomeO<br>therThanNoncurrentContrac<br>tAssets  | X instant, debit            | label         | Non-current accrued income other than non-current contract assets  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |   |                             | documentation | The amount of non-current accrued income other than non-current contract assets. [Refer: Accrued income other than contract assets]  |   |

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| Prefix           | Element name/role URI   | Element type and attributes | Label type  | Label content  | References   |
|------------------|---|-----------------------------|---|--|--|
| rs-full          | NoncurrentAdvances  | X instant, credit           | label   | Non-current advances received, representing non-current contract liabilities for performance obligations satisfied at point in time  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78                            |
|                  |   |                             | documentation   | The amount of non-current advances received representing non-current contract liabilities for performance obligations satisfied at a point in time. [Refer: Advances received, representing contract liabilities for performance obligations satisfied at point in time] |  |
| rs-full          | NoncurrentAssets  | X instant, debit            | label   | Non-current assets   | Disclosure: IAS 1.66, Example:<br>IFRS 12.B10 b, Disclosure:<br>IFRS 12.B12 b (ii) |
|                  |   |                             | documentation   | The amount of assets that do not meet the definition of current assets. [Refer: Current assets]  |  |
|                  |   |                             | totalLabel  | Total non-current assets   |  |
| rs-full          | NoncurrentAssetsAbstract  |                             | label   | Non-current assets [abstract]  |  |
| rs-full          | full NoncurrentAssetsHeldForSa  | HeldForSa member            | label   | Non-current assets held for sale [member]  | Example: IFRS 13.94, Example: IFRS 13.IE60, Common                                 |
|                  |   | documentation               | This member stands for non-current assets that are available for immediate sale in their present condition, subject only to terms that are usual and customary for sales of such assets, and for which sale is highly probable. [Refer: Non-current assets] | practice: IFRS 5.38  |  |
| rs-full          | NoncurrentAssetsOrDisposal<br>GroupsClassifiedAsHeldFor<br>DistributionToOwners | ClassifiedAsHeldFor         | label   | Non-current assets or disposal groups classified as held for distribution to owners  | Disclosure: IFRS 5.38,<br>Disclosure: IFRS 5.5A                                    |
| Distribution100w |   |                             | documentation   | The amount of non-current assets or disposal groups classified as held for distribution to owners. [Refer: Non-current assets]   |  |
| rs-full          | NoncurrentAssetsOrDisposal<br>GroupsClassifiedAsHeldFor<br>Sale                 | X instant, debit            | label   | Non-current assets or disposal groups classified as held for sale  | Disclosure: IFRS 5.38  |
|                  |   |                             | documentation   | The amount of non-current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as held for sale [member]]   |  |

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| Prefix    | Element name/role URI  | Element type and attributes           | Label type    | Label content   | References                  |
|-----------|--|---------------------------------------|---------------|---|-----------------------------|
| ifrs-full | NoncurrentAssetsOrDisposal<br>GroupsClassifiedAsHeldFor<br>SaleMember  | member                                | label         | Non-current assets or disposal groups classified as held for sale [member]  | Common practice: IAS 36.127 |
|           |  |                                       | documentation | This member stands for non-current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Non-current assets held for sale [member]]  |                             |
| ifrs-full | NoncurrentAssetsOrDisposal<br>GroupsClassifiedAsHeldFor<br>SaleOrAsHeldForDistribution<br>ToOwners                   | X instant, debit                      | label         | Non-current assets or disposal groups classified as held for sale or as held for distribution to owners   | Disclosure: IAS 1.54 j      |
|           | Toowners   |                                       | documentation | The amount of non-current assets or disposal groups classified as held for sale or as held for distribution to owners. [Refer: Non-current assets or disposal groups classified as held for distribution to owners; Non-current assets or disposal groups classified as held for sale]              |                             |
|           |  |                                       | totalLabel    | Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners   |                             |
| ifrs-full | NoncurrentAssetsOrDisposal<br>GroupsClassifiedAsHeldFor<br>SaleOrAsHeldForDistribution<br>ToOwnersAbstract           |                                       | label         | Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]  |                             |
| ifrs-full | NoncurrentAssetsOtherThan<br>FinancialInstrumentsDeferred<br>TaxAssetsPostemploymentBe<br>nefitAssetsAndRightsArisin | , , , , , , , , , , , , , , , , , , , | label         | Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts  | Disclosure: IFRS 8.33 b     |
|           | gUnderInsuranceContracts   |                                       | documentation | The amount of non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts. [Refer: Deferred tax assets; Financial instruments, class [member]; Non-current assets; Types of insurance contracts [member]] |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| frs-full  | rs-full NoncurrentAssetsRecognise dAsOfAcquisitionDate                          | X instant, debit            | label         | Non-current assets recognised as of acquisition date  | Common practice: IFRS 3.B64i |
|           | ur ison requisition bate  |                             | documentation | Expiry date 2022-01-01: The amount recognised as of the acquisition date for non-current assets acquired in a business combination. [Refer: Business combinations [member]] Effective 2022-01-01: The amount recognised as of the acquisition date for non-current assets acquired in a business combination. [Refer: Non-current assets; Business combinations [member]] |                              |
| frs-full  | NoncurrentBiologicalAssets  | X instant, debit            | label         | Non-current biological assets   | Disclosure: IAS 1.54 f       |
|           |   |                             | documentation | The amount of non-current biological assets. [Refer: Biological assets]   |                              |
| frs-full  | NoncurrentBiologicalAssets<br>Member  | rentBiologicalAssets member | label         | Non-current biological assets [member]  | Common practice: IAS 41.50   |
|           | MEHIDEI   |                             | documentation | This member stands for non-current biological assets. [Refer: Biological assets]  |                              |
| frs-full  | NoncurrentContractAssets  | X instant, debit            | label         | Non-current contract assets   | Disclosure: IFRS 15.105      |
|           |   |                             | documentation | The amount of non-current contract assets. [Refer: Contract assets]   |                              |
| frs-full  | NoncurrentContractLiabil ities  | X instant, credit           | label         | Non-current contract liabilities  | Disclosure: IFRS 15.105      |
|           | ines  |                             | documentation | The amount of non-current contract liabilities. [Refer: Contract liabilities]   |                              |
|           |   |                             | totalLabel    | Total non-current contract liabilities  |                              |
| ifrs-full | NoncurrentContractLiabilitie<br>sAbstract                                       |                             | label         | Non-current contract liabilities [abstract]   |                              |
| ifrs-full | NoncurrentContractLiabili<br>tiesForPerformanceObliga<br>tionsSatisfiedOverTime | rformanceObliga             | label         | Non-current contract liabilities for performance obligations satisfied over time  | Common practice: IAS 1.78    |
|           | tionsSatisfiedOverTime  |                             | documentation | The amount of non-current contract liabilities for performance obligations satisfied over time. [Refer: Contract liabilities for performance obligations satisfied over time]   |                              |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | NoncurrentDebtInstrument sIssued   | X instant, credit           | label         | Non-current debt instruments issued  | Common practice: IAS 1.55                               |
|           |  |                             | documentation | The amount of non-current debt instruments issued. [Refer: Debt instruments issued]  |   |
| ifrs-full | NoncurrentDeferredInco<br>meIncludingNoncurrentCon<br>tractLiabilities         | X instant, credit           | label         | Non-current deferred income including non-current contract liabilities   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           | tractElabilities   |                             | documentation | The amount of non-current deferred income including non-<br>current contract liabilities. [Refer: Deferred income including<br>contract liabilities] |   |
|           |  |                             | totalLabel    | Total non-current deferred income including non-current contract liabilities   |   |
| ifrs-full | NoncurrentDeferredInco<br>meIncludingNoncurrentCon<br>tractLiabilitiesAbstract |                             | label         | Non-current deferred income including non-current contract liabilities [abstract]  |   |
| meOt      | NoncurrentDeferredInco<br>meOtherThanNoncurrent                                |                             | label         | Non-current deferred income other than non-current contract liabilities  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           | ContractEntomities   |                             | documentation | The amount of non-current deferred income other than non-current contract liabilities. [Refer: Deferred income other than contract liabilities]      |   |
| ifrs-full | NoncurrentDepositsFromCus tomers   | X instant, credit           | label         | Non-current deposits from customers  | Common practice: IAS 1.55                               |
|           | tomers   |                             | documentation | The amount of non-current deposits from customers. [Refer: Deposits from customers]  |   |
| ifrs-full | NoncurrentDerivativeFinan cialAssets   | X instant, debit            | label         | Non-current derivative financial assets  | Common practice: IAS 1.55                               |
|           | Cian issets  |                             | documentation | The amount of non-current derivative financial assets. [Refer: Derivative financial assets]  |   |
| ifrs-full | NoncurrentDerivativeFinan cialLiabilities                                      | X instant, credit           | label         | Non-current derivative financial liabilities   | Common practice: IAS 1.55                               |
|           | CiaiLiaonitiCs   |                             | documentation | The amount of non-current derivative financial liabilities. [Refer: Derivative financial liabilities]  |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                |
|-----------|---|-----------------------------|---------------|---|---------------------------|
| ifrs-full | NoncurrentDividendPayables  | X instant, credit           | label         | Non-current dividend payables   | Common practice: IAS 1.55 |
|           |   |                             | documentation | The amount of non-current dividend payables. [Refer: Dividend payables]   |                           |
| ifrs-full | NoncurrentExciseTaxPayables   | X instant, credit           | label         | Non-current excise tax payables   | Common practice: IAS 1.78 |
|           |   |                             | documentation | The amount of non-current excise tax payables. [Refer: Excise tax payables]   |                           |
| ifrs-full | NoncurrentFinanceLeaseRe ceivables  | X instant, debit            | label         | Non-current finance lease receivables   | Common practice: IAS 1.55 |
|           | Cervables   |                             | documentation | The amount of non-current finance lease receivables. [Refer: Finance lease receivables]   |                           |
| ifrs-full | NoncurrentFinancialAssets   | X instant, debit            | label         | Non-current financial assets  | Disclosure: IFRS 7.25     |
|           |   |                             | documentation | The amount of non-current financial assets. [Refer: Financial assets]   |                           |
|           |   |                             | totalLabel    | Total non-current financial assets  |                           |
| ifrs-full | NoncurrentFinancialAssetsA<br>tAmortisedCost  | X instant, debit            | label         | Non-current financial assets at amortised cost  | Disclosure: IFRS 7.8 f    |
|           | tranoruseacost  |                             | documentation | The amount of non-current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]  |                           |
| ifrs-full | NoncurrentFinancialAssetsAt<br>FairValueThroughOtherCom<br>prehensiveIncome         | X instant, debit            | label         | Non-current financial assets at fair value through other comprehensive income   | Disclosure: IFRS 7.8 h    |
|           | prenensivemeonic  |                             | documentation | The amount of non-current financial assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income] |                           |
|           |   |                             | totalLabel    | Total non-current financial assets at fair value through other comprehensive income   |                           |
| ifrs-full | NoncurrentFinancialAssetsAt<br>FairValueThroughOtherCom<br>prehensiveIncomeAbstract |                             | label         | Non-current financial assets at fair value through other comprehensive income [abstract]  |                           |

| Prefix           | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|------------------|---|-----------------------------|---------------|---|--|
| ifrs-full        | NoncurrentFinancialAssetsAt<br>FairValueThroughProfitOr<br>Loss                           | X instant, debit            | label         | Non-current financial assets at fair value through profit or loss   | Disclosure: IFRS 7.8 a   |
|                  |   |                             | documentation | The amount of non-current financial assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]  |  |
|                  |   |                             | totalLabel    | Total non-current financial assets at fair value through profit or loss   |  |
| ifrs-full        | NoncurrentFinancialAssetsAt<br>FairValueThroughProfitOrLos<br>sAbstract                   |                             | label         | Non-current financial assets at fair value through profit or loss [abstract]  |  |
| ifrs-full        | NoncurrentFinancialAssetsAt<br>FairValueThroughProfitOrLos<br>sClassifiedAsHeldForTrading |                             | label         | Non-current financial assets at fair value through profit or loss, classified as held for trading   | Common practice: IAS 1.55,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 7.8 a |
|                  |   |                             | documentation | The amount of non-current financial assets that are measured at fair value through profit or loss and that are classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]                                       |  |
| FairValueThrough | NoncurrentFinancialAssetsAt<br>FairValueThroughProfitOr<br>LossDesignatedUponInitialRe    | signatedUponInitialRe       | label         | Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently  | Disclosure: IFRS 7.8 a   |
|                  |   |                             | documentation | The amount of non-current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently] |  |
| ifrs-full        | NoncurrentFinancialAssetsAt<br>FairValueThroughProfitOr<br>LossMandatorilyMeasuredAt      | itOr                        | label         | Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value   | Disclosure: IFRS 7.8 a   |
|                  | FairValue   |                             | documentation | The amount of non-current financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]  |  |

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| Prefix                          | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                     |
|---------------------------------|---|-----------------------------|---------------|--|--|
| ifrs-full                       | NoncurrentFinancialAssetsAt<br>FairValueThroughProfitOr<br>LossMeasuredAsSuchInAccor<br>danceWithExemptionForReac<br>quisitionOfOwnEquityInstru | X instant, debit            | label         | Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments   | Disclosure: Effective<br>2023-01-01 IFRS 7.8 a |
|                                 | ments   |                             | documentation | The amount of non-current financial assets at fair value through profit or loss measured as such in accordance with the exemption for reacquisition of own equity instruments. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments] |  |
| FairV<br>Lossl<br>danc<br>purcl | NoncurrentFinancialAssetsAt<br>FairValueThroughProfitOr<br>LossMeasuredAsSuchInAccor<br>danceWithExemptionForG                                  | ccor<br>Re                  | label         | Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities   | Disclosure: Effective<br>2023-01-01 IFRS 7.8 a |
|                                 | purchaseOfOwnFinancialLi<br>abilities   |                             | documentation | The amount of non-current financial assets at fair value through profit or loss measured as such in accordance with the exemption for repurchase of own financial liabilities. [Refer: Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities] |  |
| ifrs-full                       | NoncurrentFinancialAssetsA vailableforsale  | X instant, debit            | label         | Non-current financial assets available-for-sale  | Disclosure: Expiry date 2023-01-01 IFRS 7.8 d  |
|                                 |   |                             | documentation | The amount of non-current financial assets available-for-sale. [Refer: Financial assets available-for-sale; Non-current financial assets]  |  |
| ifrs-full                       | NoncurrentFinancialAssets<br>MeasuredAtFairValue<br>ThroughOtherComprehensi<br>veIncome   | _                           | label         | Non-current financial assets measured at fair value through other comprehensive income   | Disclosure: IFRS 7.8 h                         |
|                                 |   |                             | documentation | The amount of non-current financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income]  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | NoncurrentFinancialLiabil ities   | X instant, credit           | label         | Non-current financial liabilities  | Disclosure: IFRS 7.25                          |
|           |   |                             | documentation | The amount of non-current financial liabilities. [Refer: Financial liabilities]  |  |
|           |   |                             | totalLabel    | Total non-current financial liabilities  |  |
| ifrs-full | NoncurrentFinancialLiabilitie<br>sAtAmortisedCost   | X instant, credit           | label         | Non-current financial liabilities at amortised cost  | Disclosure: Expiry date 2023-01-01 IFRS 7.8 f, |
|           |   |                             | documentation | The amount of non-current financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]   | Disclosure: IFRS 7.8 g                         |
| ifrs-full | NoncurrentFinancialLiabilitie<br>sAtFairValueThroughProfitOr<br>Loss                        | X instant, credit           | label         | Non-current financial liabilities at fair value through profit or loss   | Disclosure: IFRS 7.8 e                         |
|           |   |                             | documentation | The amount of non-current financial liabilities measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]   |  |
|           |   |                             | totalLabel    | Total non-current financial liabilities at fair value through profit or loss   |  |
| ifrs-full | NoncurrentFinancialLiabilitie<br>sAtFairValueThroughProfitOr<br>LossAbstract                |                             | label         | Non-current financial liabilities at fair value through profit or loss [abstract]  |  |
| ifrs-full | NoncurrentFinancialLiabilitie<br>sAtFairValueThroughProfitOr<br>LossClassifiedAsHeldForTrad | X instant, credit           | label         | Non-current financial liabilities at fair value through profit or loss, classified as held for trading   | Disclosure: IFRS 7.8 e                         |
|           | ing   |                             | documentation | The amount of non-current financial liabilities at fair value through profit or loss that meet the definition of held for trading. [Refer: Non-current financial liabilities at fair value through profit or loss] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | NoncurrentFinancialLiabilitie<br>sAtFairValueThroughProfitOr<br>LossDesignatedUponInitialRe | X instant, credit           | label         | Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently   | Disclosure: IFRS 7.8 e                           |
|           | cognition   |                             | documentation | The amount of non-current financial liabilities measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently] |  |
| ifrs-full | NoncurrentGovernment<br>Grants  | X instant, credit           | label         | Non-current government grants   | Common practice: IAS 1.55                        |
|           |   |                             | documentation | The amount of non-current government grants recognised on the statement of financial position as deferred income. [Refer: Government [member]; Government grants]   |  |
| ifrs-full | NoncurrentHeldtomaturityIn vestments  | X instant, debit            | label         | Non-current held-to-maturity investments  | Disclosure: Expiry date<br>2023-01-01 IFRS 7.8 b |
|           |   |                             | documentation | The amount of non-current held-to-maturity investments. [Refer: Held-to-maturity investments]   |  |
| ifrs-full | NoncurrentInterestPayable   | X instant, credit           | label         | Non-current interest payable  | Common practice: IAS 1.112 c                     |
|           |   |                             | documentation | The amount of non-current interest payable. [Refer: Interest payable]   |  |
| ifrs-full | NoncurrentInterestReceivable  | X instant, debit            | label         | Non-current interest receivable   | Common practice: IAS 1.112 c                     |
|           |   |                             | documentation | The amount of non-current interest receivable. [Refer: Interest receivable]   |  |
| ifrs-full | NoncurrentInventories   | X instant, debit            | label         | Non-current inventories   | Disclosure: IAS 1.54 g                           |
|           |   |                             | documentation | The amount of non-current inventories. [Refer: Inventories]   |  |
| ifrs-full | NoncurrentInventoriesAri<br>singFromExtractiveActivitie<br>sAbstract                        |                             | label         | Non-current inventories arising from extractive activities [abstract]   |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | NoncurrentInvestmentsInE<br>quityInstrumentsDesignate<br>dAtFairValueThroughOther | X instant, debit            | label         | Non-current investments in equity instruments designated at fair value through other comprehensive income  | Disclosure: IFRS 7.8 h                                    |
|           | ComprehensiveIncome   |                             | documentation | The amount of non-current investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]  |   |
| ifrs-full | NoncurrentInvestmentsOther<br>ThanInvestmentsAccounted<br>ForUsingEquityMethod    | X instant, debit            | label         | Non-current investments other than investments accounted for using equity method   | Common practice: IAS 1.55                                 |
|           |   |                             | documentation | The amount of non-current investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Non-current assets; Investments other than investments accounted for using equity method] |   |
| ifrs-full | NoncurrentLeaseLiabilities  | X instant, credit           | label         | Non-current lease liabilities  | Disclosure: IFRS 16.47 b                                  |
|           |   |                             | documentation | The amount of non-current lease liabilities. [Refer: Lease liabilities]  |   |
| ifrs-full | NoncurrentLeasePrepay ments   | X instant, debit            | label         | Non-current lease prepayments  | Common practice: IAS 1.55                                 |
|           |   |                             | documentation | The amount of non-current prepayments for leases. [Refer: Non-current prepayments]   |   |
| ifrs-full | NoncurrentLiabilities   | X instant, credit           | label         | Non-current liabilities  | Disclosure: IAS 1.69, Example: IFRS 12.B10 b, Disclosure: |
|           |   |                             | documentation | The amount of liabilities that do not meet the definition of current liabilities. [Refer: Current liabilities]   | IFRS 12.B12 b (iv)  |
|           |   |                             | totalLabel    | Total non-current liabilities  |   |
| ifrs-full | NoncurrentLiabilitiesAbstract   |                             | label         | Non-current liabilities [abstract]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content  | References  |
|-----------|--|---|---------------|--|---|
| ifrs-full | NoncurrentLiabilitiesRecogni<br>sedAsOfAcquisitionDate   | (X) instant, credit   | label         | Non-current liabilities recognised as of acquisition date  | Common practice: IFRS 3.B64   |
|           |  |   | documentation | Expiry date 2022-01-01: The amount recognised as of the acquisition date for non-current liabilities assumed in a business combination. [Refer: Business combinations [member]] Effective 2022-01-01: The amount recognised as of the acquisition date for non-current liabilities assumed in a business combination. [Refer: Non-current liabilities; Business combinations [member]] |   |
|           |  |   | negatedLabel  | Non-current liabilities recognised as of acquisition date  |   |
| ifrs-full | NoncurrentLoansAndReceiva<br>bles  | X instant, debit  | label         | Non-current loans and receivables  | Disclosure: Expiry date 2023-01-01 IFRS 7.8 c                               |
|           |  |   | documentation | The amount of non-current loans and receivables. [Refer: Loans and receivables]  |   |
| ifrs-full | NoncurrentNoncashAssetsPl<br>edgedAsCollateralForWhich<br>TransfereeHasRightByCon<br>tractOrCustomToSellOrRepl | edAsCollateralForWhich<br>nsfereeHasRightByCon<br>tOrCustomToSellOrRepl | label         | Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral  | Disclosure: Expiry date 2023-01-01 IAS 39.37 a, Disclosure: IFRS 9.3.2.23 a |
|           | edgeCollateral   |   | documentation | The amount of non-current non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.   |   |
| ifrs-full | NoncurrentOreStockpiles  | X instant, debit  | label         | Non-current ore stockpiles   | Common practice: IAS 2.37   |
|           |  |   | documentation | A classification of non-current inventory representing the amount of ore stockpiles. [Refer: Inventories]  |   |
| ifrs-full | NoncurrentPayables   | X instant, credit   | label         | Trade and other non-current payables   | Disclosure: IAS 1.54 k  |
|           |  |   | documentation | The amount of non-current trade payables and non-current other payables. [Refer: Other non-current payables; Non-current trade payables]   |   |
|           |  |   | totalLabel    | Total trade and other non-current payables   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | NoncurrentPayablesAbstract   |                             | label         | Trade and other non-current payables [abstract]  |                              |
| ifrs-full | NoncurrentPayablesForPurch aseOfEnergy                               | X instant, credit           | label         | Non-current payables for purchase of energy  | Common practice: IAS 1.78    |
|           |  |                             | documentation | The amount of non-current payables for the purchase of energy. [Refer: Payables for purchase of energy]  |                              |
| ifrs-full | NoncurrentPayablesForPurch aseOfNoncurrentAssets                     | X instant, credit           | label         | Non-current payables for purchase of non-current assets  | Common practice: IAS 1.78    |
|           |  |                             | documentation | The amount of non-current payables for the purchase of non-current assets. [Refer: Payables for purchase of non-current assets]                              |                              |
| ifrs-full | NoncurrentPayablesOnSocial<br>SecurityAndTaxesOtherTha<br>nIncomeTax | X instant, credit           | label         | Non-current payables on social security and taxes other than income tax  | Common practice: IAS 1.78    |
|           |  |                             | documentation | The amount of non-current payables on social security and taxes other than incomes tax. [Refer: Payables on social security and taxes other than income tax] |                              |
| ifrs-full | NoncurrentPayablesToRela tedParties                                  | X instant, credit           | label         | Non-current payables to related parties  | Common practice: IAS 1.78    |
|           |  |                             | documentation | The amount of non-current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]                                    |                              |
| ifrs-full | NoncurrentPayablesToTrade<br>Suppliers                               | X instant, credit           | label         | Non-current trade payables   | Common practice: IAS 1.78    |
|           |  |                             | documentation | The non-current amount of payment due to suppliers for goods and services used in the entity's business. [Refer: Trade payables]                             |                              |
| ifrs-full | NoncurrentPortionOfNoncur<br>rentBondsIssued                         | X instant, credit           | label         | Non-current portion of non-current bonds issued  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The non-current portion of non-current bonds issued. [Refer: Bonds issued]   |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|-----------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full | NoncurrentPortionOfNoncur<br>rentBorrowingsByTypeAb<br>stract   |                             | label         | Non-current portion of non-current borrowings, by type [abstract]  |                              |
| ifrs-full | NoncurrentPortionOfNoncur<br>rentCommercialPapersIssued         | X instant, credit           | label         | Non-current portion of non-current commercial papers issued  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The non-current portion of non-current commercial paper issued. [Refer: Commercial papers issued]            |                              |
| ifrs-full | NoncurrentPortionOfNoncur rentLoansReceived                     | X instant, credit           | label         | Non-current portion of non-current loans received  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The non-current portion of non-current loans received. [Refer: Loans received]                               |                              |
| ifrs-full | NoncurrentPortionOfNoncur<br>rentNotesAndDebenturesIs<br>sued   | X instant, credit           | label         | Non-current portion of non-current notes and debentures issued   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The non-current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]     |                              |
| ifrs-full | NoncurrentPortionOfNoncur<br>rentSecuredBankLoansRe<br>ceived   | X instant, credit           | label         | Non-current portion of non-current secured bank loans received   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The non-current portion of non-current secured bank loans received. [Refer: Secured bank loans received]     |                              |
| ifrs-full | NoncurrentPortionOfNoncur<br>rentUnsecuredBankLoansRe<br>ceived | X instant, credit           | label         | Non-current portion of non-current unsecured bank loans received   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The non-current portion of non-current unsecured bank loans received. [Refer: Unsecured bank loans received] |                              |
| ifrs-full | NoncurrentPortionOfOther<br>NoncurrentBorrowings                | X instant, credit           | label         | Non-current portion of other non-current borrowings  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The non-current portion of non-current other borrowings. [Refer: Other borrowings]                           |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | NoncurrentPrepayments  | X instant, debit            | label         | Non-current prepayments   | Example: IAS 1.78 b                                     |
|           |  |                             | documentation | The amount of non-current prepayments. [Refer: Prepayments]   |   |
| ifrs-full | NoncurrentPrepaymentsAnd<br>NoncurrentAccruedIncomeIn<br>cludingNoncurrentContrac                    | X instant, debit            | label         | Non-current prepayments and non-current accrued income including non-current contract assets  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           | tAssets  |                             | documentation | The amount of non-current prepayments and non-current accrued income including non-current contract assets. [Refer: Prepayments; Accrued income including contract assets]    |   |
|           |  |                             | totalLabel    | Total non-current prepayments and non-current accrued income including non-current contract assets  |   |
| ifrs-full | NoncurrentPrepaymentsAnd<br>NoncurrentAccruedIncomeIn<br>cludingNoncurrentContrac<br>tAssetsAbstract |                             | label         | Non-current prepayments and non-current accrued income including non-current contract assets [abstract]   |   |
| ifrs-full | NoncurrentPrepaymentsAnd<br>NoncurrentAccruedIncomeO<br>therThanNoncurrentContrac                    | entAccruedIncomeO           | label         | Non-current prepayments and non-current accrued income other than non-current contract assets   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           | tAssets  |                             | documentation | The amount of non-current prepayments and non-current accrued income, other than non-current contract assets. [Refer: Prepayments; Accrued income other than contract assets] |   |
|           |  |                             | totalLabel    | Total non-current prepayments and non-current accrued income other than non-current contract assets   |   |
| ifrs-full | NoncurrentPrepaymentsAnd<br>NoncurrentAccruedIncomeO<br>therThanNoncurrentContrac<br>tAssetsAbstract |                             | label         | Non-current prepayments and non-current accrued income other than non-current contract assets [abstract]  |   |

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| Prefix    | Element name/role URI                         | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | NoncurrentProgrammingAs sets                  | X instant, debit            | label         | Non-current programming assets  | Common practice: IAS 1.55                         |
|           |   |                             | documentation | The amount of non-current programming assets. [Refer: Programming assets]   |   |
| ifrs-full | NoncurrentProvisions                          | X instant, credit           | label         | Non-current provisions  | Disclosure: IAS 1.54 l                            |
|           |   |                             | documentation | The amount of non-current provisions, including provisions for employee benefits. [Refer: Provisions]   |   |
|           |   |                             | totalLabel    | Total non-current provisions  |   |
| ifrs-full | NoncurrentProvisionsAb<br>stract              |                             | label         | Non-current provisions [abstract]   |   |
| ifrs-full | NoncurrentProvisionsForEm ployeeBenefits      | X instant, credit           | label         | Non-current provisions for employee benefits  | Disclosure: IAS 1.78 d                            |
|           | P-Systematic                                  |                             | documentation | The amount of non-current provisions for employee benefits. [Refer: Provisions for employee benefits]   |   |
| ifrs-full | NoncurrentReceivables                         | X instant, debit            | label         | Trade and other non-current receivables   | Disclosure: IAS 1.54 h,<br>Disclosure: IAS 1.78 b |
|           |   |                             | documentation | The amount of non-current trade receivables and non-<br>current other receivables. [Refer: Non-current trade<br>receivables; Other non-current receivables] |   |
|           |   |                             | totalLabel    | Total trade and other non-current receivables   |   |
| ifrs-full | NoncurrentReceivablesAb<br>stract             |                             | label         | Trade and other non-current receivables [abstract]  |   |
| ifrs-full | NoncurrentReceivablesDue<br>FromAssociates    | X instant, debit            | label         | Non-current receivables due from associates   | Common practice: IAS 1.781                        |
|           | 770111 2000 <b>0.111.0</b> 0                  |                             | documentation | The amount of non-current receivables due from associates. [Refer: Associates [member]]   |   |
| ifrs-full | NoncurrentReceivablesDue<br>FromJointVentures | X instant, debit            | label         | Non-current receivables due from joint ventures   | Common practice: IAS 1.78                         |
|           |   |                             | documentation | The amount of non-current receivables due from joint ventures. [Refer: Joint ventures [member]]   |   |

| Prefix    | Element name/role URI                                 | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | NoncurrentReceivablesDue<br>FromRelatedParties        | X instant, debit            | label         | Non-current receivables due from related parties  | Example: IAS 1.78 b         |
|           |   |                             | documentation | The amount of non-current receivables due from related parties. [Refer: Related parties [member]]                             |                             |
| ifrs-full | NoncurrentReceivablesFrom<br>ContractsWithCustomers   | X instant, debit            | label         | Non-current receivables from contracts with customers   | Disclosure: IFRS 15.105     |
|           |   |                             | documentation | The amount of non-current receivables from contracts with customers. [Refer: Receivables from contracts with customers]       |                             |
| ifrs-full | NoncurrentReceivablesFrom<br>RentalOfProperties       | X instant, debit            | label         | Non-current receivables from rental of properties   | Common practice: IAS 1.78 b |
|           |   |                             | documentation | The amount of non-current receivables from rental of properties. [Refer: Receivables from rental of properties]               |                             |
| ifrs-full | NoncurrentReceivablesFrom SaleOfProperties            | X instant, debit            | label         | Non-current receivables from sale of properties   | Common practice: IAS 1.78 b |
|           |   |                             | documentation | The amount of non-current receivables from sale of properties. [Refer: Receivables from sale of properties]                   |                             |
| ifrs-full | NoncurrentReceivablesFrom<br>TaxesOtherThanIncomeTax  | X instant, debit            | label         | Non-current receivables from taxes other than income tax  | Common practice: IAS 1.78 b |
|           |   |                             | documentation | The amount of non-current receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax] |                             |
| ifrs-full | NoncurrentRecognisedAssets<br>DefinedBenefitPlan      | X instant, debit            | label         | Non-current net defined benefit asset   | Common practice: IAS 1.55   |
|           |   |                             | documentation | The amount of non-current net defined benefit asset. [Refer: Net defined benefit asset]                                       |                             |
| ifrs-full | NoncurrentRecognisedLiabili<br>tiesDefinedBenefitPlan | X instant, credit           | label         | Non-current net defined benefit liability   | Common practice: IAS 1.55   |
|           |   |                             | documentation | The amount of non-current net defined benefit liability. [Refer: Net defined benefit liability]                               |                             |

| Prefix             | Element name/role URI                                      | Element type and attributes | Label type    | Label content   | References   |
|--------------------|--|-----------------------------|---------------|---|--|
| ifrs-full          | NoncurrentRefundsProvision                                 | X instant, credit           | label         | Non-current refunds provision   | Example: IAS 37 -, Example: 4 Refunds policy, Example: |
|                    |  |                             | documentation | The amount of non-current provision for refunds. [Refer: Refunds provision]                                   | IAS 37.87  |
| ifrs-full          | NoncurrentRestrictedCa<br>shAndCashEquivalents             | X instant, debit            | label         | Non-current restricted cash and cash equivalents  | Common practice: IAS 1.55                              |
|                    |  |                             | documentation | The amount of non-current restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents] |  |
| ifrs-full          | NoncurrentRetentionPay ables                               | X instant, credit           | label         | Non-current retention payables  | Common practice: IAS 1.78                              |
|                    |  |                             | documentation | The amount of non-current retention payables. [Refer: Retention payables]                                     |  |
| ifrs-full Noncurre | NoncurrentTradeReceivables                                 | X instant, debit            | label         | Non-current trade receivables   | Example: IAS 1.78 b                                    |
|                    |  |                             | documentation | The amount of non-current trade receivables. [Refer: Trade receivables]                                       |  |
| ifrs-full          | NoncurrentValueAddedTax<br>Payables                        | X instant, credit           | label         | Non-current value added tax payables  | Common practice: IAS 1.78                              |
|                    | ,  |                             | documentation | The amount of non-current value added tax payables. [Refer: Value added tax payables]                         |  |
| ifrs-full          | NoncurrentValueAddedTax<br>Receivables                     | X instant, debit            | label         | Non-current value added tax receivables   | Common practice: IAS 1.78 b                            |
|                    |  |                             | documentation | The amount of non-current value added tax receivables. [Refer: Value added tax receivables]                   |  |
| ifrs-full          | NoncurrentWarrantLiability                                 | X instant, credit           | label         | Non-current warrant liability   | Common practice: IAS 1.55                              |
|                    |  |                             | documentation | The amount of non-current warrant liabilities. [Refer: Warrant liability]                                     |  |
| ifrs-full          | NonderivativeFinancialLiabili<br>tiesUndiscountedCashFlows | X instant, credit           | label         | Non-derivative financial liabilities, undiscounted cash flows   | Disclosure: IFRS 7.39 a                                |
|                    |  |                             | documentation | The amount of contractual undiscounted cash flows in relation to non-derivative financial liabilities.        |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | NonderivativeInvestmentCon<br>tractLiabilitiesMeasuredAtFair<br>ValueThroughProfitOrLos<br>sApplyingIAS39 | X instant, credit           | label         | Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39C a  |
|           |   |                             | documentation | The amount of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]                      |   |
| ifrs-full | NongovernmentCustomers<br>Member  | member                      | label         | Non-government customers [member]  | Example: IFRS 15.B89 c  |
|           |   |                             | documentation | This member stands for non-government customers. [Refer: Government [member]]  |   |
| ifrs-full | NoninsuranceAssetsAcquired<br>ByExercisingRightsToRecover<br>ies  | X instant, credit           | label         | Non-insurance assets acquired by exercising rights to recoveries   | Example: Expiry date<br>2023-01-01 IFRS 4.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG22 h |
|           |   |                             | documentation | The amount of non-insurance assets acquired by exercising rights to recoveries.  |   |
| ifrs-full | NonlifeInsuranceContracts<br>Member   | member                      | label         | Non-life insurance contracts [member]  | Common practice: Expiry date 2023-01-01 IFRS 4 - Disclosure   |
|           |   |                             | documentation | This member stands for non-life insurance contracts. [Refer: Types of insurance contracts [member]]  |   |
| ifrs-full | NonrecurringFairValueMea<br>surementMember  | member                      | label         | Non-recurring fair value measurement [member]  | Disclosure: IFRS 13.93 a  |
|           |   |                             | documentation | This member stands for fair value measurements which other IFRSs require or permit in the statement of financial position in particular circumstances. [Refer: IFRSs [member]] |   |

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| Prefix    | Element name/role URI                       | Element type and attributes | Label type    | Label content  | References                   |
|-----------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full | NonsubscriptionCirculation<br>Revenue       | X duration, credit          | label         | Non-subscription circulation revenue   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of circulation revenue that is not derived from subscriptions. [Refer: Revenue; Circulation revenue]  |                              |
| esef_cor  | NotesAccountingPoliciesAnd<br>MandatoryTags |                             | label         | Notes, accounting policies and mandatory core taxonomy elements placeholder – this item MUST be used as a starting point for markups of disclosures in the notes to the financial statements |                              |
| ifrs-full | NotesAndDebenturesIssued                    | X instant, credit           | label         | Notes and debentures issued  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of notes and debentures issued by the entity.   |                              |
| ifrs-full | NotInternallyGeneratedMem<br>ber            | ratedMem member             | label         | Not internally generated [member]  | Disclosure: IAS 38.118       |
|           |   |                             | documentation | This member stands for items that have not been internally generated by the entity.  |                              |

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| Prefix    | Element name/role URI   | Element type and attributes                          | Label type    | Label content   | References   |
|-----------|---|--|---------------|---|--|
| ifrs-full | NotLaterThanOneMonth<br>Member  | member   | label         | Not later than one month [member]   | Example: IFRS 7.B11 a,<br>Example: IFRS 7.B35 a,   |
|           |   |  | documentation | This member stands for a time band of not later than one month.   | Example: IFRS 7.IG31A  |
| ifrs-full | NotLaterThanOneYearMem<br>ber   | member   | label         | Not later than one year [member]  | Disclosure: IAS 1.61 a,<br>Disclosure: IFRS 16.94,<br>Disclosure: IFRS 16.97,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Example: IFRS 7.B11, Example:<br>IFRS 7.IG31A |
|           |   |  | documentation | This member stands for a time band of not later than one year.  |  |
| ifrs-full | NotLaterThanThreeMonths<br>Member   | member   | label         | Not later than three months [member]  | Common practice: IAS 1.112 c,<br>Example: Expiry date<br>2023-01-01 IFRS 7.37 a,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG28 a   |
|           |   |  | documentation | This member stands for a time band of not later than three months.  |  |
| ifrs-full | NotMeasuredAtFairValueIn<br>StatementOfFinancialPosition<br>ButForWhichFairValueIsDi<br>sclosedMember | atementOfFinancialPosition<br>tForWhichFairValueIsDi | label         | Not measured at fair value in statement of financial position but for which fair value is disclosed [member]  | Disclosure: IFRS 13.97   |
|           |   |  | documentation | This member stands for items not measured at fair value in<br>the statement of financial position but for which fair value is<br>disclosed. [Refer: At fair value [member]] |  |
| ifrs-full | NumberAndAverageNumber<br>OfEmployeesAbstract   |  | label         | Number and average number of employees [abstract]   |  |
| ifrs-full | NumberOfEmployees   | X.XX instant   | label         | Number of employees   | Common practice: IAS 1.112 c   |
|           |   |  | documentation | The number of personnel employed by the entity at a date.   |  |
| ifrs-full | NumberOfInstrumentsGrante<br>dInSharebasedPaymentAr<br>rangement                                      |  | label         | Number of instruments granted in share-based payment arrangement  | Example: IFRS 2.45 a, Example: IFRS 2.IG23   |
|           |   |  | documentation | The number of instruments granted in share-based payment arrangement.   |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | NumberOfInstrumentsOrIn<br>terestsIssuedOrIssuable                                | X.XX instant                | label         | Number of instruments or interests issued or issuable  | Disclosure: IFRS 3.B64 f (iv)                          |
|           |   |                             | documentation | The number of instruments or interests issued or issuable at acquisition date for equity interests of the acquirer transferred as consideration in a business combination. |  |
| ifrs-full | NumberOfInstrumentsOther<br>EquityInstrumentsGranted                              | X.XX duration               | label         | Number of other equity instruments granted in share-based payment arrangement  | Common practice: IFRS 2.45,<br>Disclosure: IFRS 2.47 b |
|           |   |                             | documentation | The number of other equity instruments (ie other than share options) granted in a share-based payment arrangement.   |  |
| ifrs-full | NumberOfLivingAnimals   | mals X.XX instant           | label         | Number of living animals   | Common practice:<br>IAS 41.46 b (i)                    |
|           |   |                             | documentation | The number of entity's living animals.   |  |
| ifrs-full | NumberOfOtherEquityInstru<br>mentsExercisableInShareba<br>sedPaymentArrangement   | X.XX instant                | label         | Number of other equity instruments exercisable in share-based payment arrangement  | Common practice: IFRS 2.45                             |
|           |   |                             | documentation | The number of other equity instruments (ie other than share options) exercisable in a share-based payment arrangement.   |  |
| ifrs-full | NumberOfOtherEquityInstru<br>mentsExercisedOrVestedIn<br>SharebasedPaymentArrange | X.XX duration               | label         | Number of other equity instruments exercised or vested in share-based payment arrangement  | Common practice: IFRS 2.45                             |
|           | ment  |                             | documentation | The number of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement.   |  |
| ifrs-full | NumberOfOtherEquityInstru<br>mentsExpiredInSharebased<br>PaymentArrangement       | X.XX duration               | label         | Number of other equity instruments expired in share-based payment arrangement  | Common practice: IFRS 2.45                             |
|           |   |                             | documentation | The number of other equity instruments (ie other than share options) expired in a share-based payment arrangement.   |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content  | References   |
|-----------|---|-----------------------------|------------------|--|--|
| ifrs-full | NumberOfOtherEquityInstru<br>mentsForfeitedInSharebased<br>PaymentArrangement   | X.XX duration               | label            | Number of other equity instruments forfeited in share-based payment arrangement  | Common practice: IFRS 2.45   |
|           |   |                             | documentation    | The number of other equity instruments (ie other than share options) forfeited in a share-based payment arrangement.   |  |
| ifrs-full | NumberOfOtherEquityInstru<br>mentsOutstandingInShareba<br>sedPaymentArrangement | X.XX instant                | label            | Number of other equity instruments outstanding in share-based payment arrangement                                      | Common practice: IFRS 2.45   |
|           |   |                             | documentation    | The number of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement. |  |
|           |   |                             | periodStartLabel | Number of other equity instruments outstanding in share-<br>based payment arrangement at beginning of period           |  |
|           |   |                             | periodEndLabel   | Number of other equity instruments outstanding in share-<br>based payment arrangement at end of period                 |  |
| ifrs-full | NumberOfOtherParticipant<br>sOfRetirementBenefitPlan                            | X.XX duration               | label            | Number of other participants of retirement benefit plan  | Disclosure: IAS 26.36 b  |
|           |   |                             | documentation    | The number of other participants in a retirement benefit plan.   |  |
| ifrs-full | NumberOfOutstandingShar<br>eOptions   | X.XX instant                | label            | Number of share options outstanding in share-based payment arrangement   | Disclosure: IFRS 2.45 b (vi),<br>Disclosure: IFRS 2.45 b (i),<br>Disclosure: IFRS 2.45 d |
|           |   |                             | documentation    | The number of share options outstanding in a share-based payment arrangement.  |  |
|           |   |                             | periodStartLabel | Number of share options outstanding in share-based payment arrangement at beginning of period                          |  |
|           |   |                             | periodEndLabel   | Number of share options outstanding in share-based payment arrangement at end of period                                |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                    |
|-----------|--|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | NumberOfParticipantsOfRe<br>tirementBenefitPlanReceiving<br>Benefits | X.XX duration               | label         | Number of participants of retirement benefit plan receiving benefits          | Disclosure: IAS 26.36 b       |
|           |  |                             | documentation | The number of participants in a retirement benefit plan receiving benefits.   |                               |
| ifrs-full | NumberOfShareOptionsExer<br>cisableInSharebasedPaymen                | X.XX instant                | label         | Number of share options exercisable in share-based payment arrangement        | Disclosure: IFRS 2.45 b (vii) |
|           | tArrangement   |                             | documentation | The number of share options exercisable in a share-based payment arrangement. |                               |
| ifrs-full | NumberOfShareOptionsExer<br>cisedInSharebasedPaymentAr<br>rangement  | X.XX duration               | label         | Number of share options exercised in share-based payment arrangement          | Disclosure: IFRS 2.45 b (iv)  |
|           |  |                             | documentation | The number of share options exercised in a share-based payment arrangement.   |                               |
| ifrs-full | NumberOfShareOptionsEx<br>piredInSharebasedPaymentAr<br>rangement    | X.XX duration               | label         | Number of share options expired in share-based payment arrangement            | Disclosure: IFRS 2.45 b (v)   |
|           |  |                             | documentation | The number of share options expired in a share-based payment arrangement.     |                               |
| ifrs-full | NumberOfShareOptionsFor<br>feitedInSharebasedPaymen<br>tArrangement  | X.XX duration               | label         | Number of share options forfeited in share-based payment arrangement          | Disclosure: IFRS 2.45 b (iii) |
|           |  |                             | documentation | The number of share options forfeited in a share-based payment arrangement.   |                               |
| ifrs-full | NumberOfShareOptionsGran<br>tedInSharebasedPaymentAr<br>rangement    | X.XX duration               | label         | Number of share options granted in share-based payment arrangement            | Disclosure: IFRS 2.45 b (ii)  |
|           |  |                             | documentation | The number of share options granted in a share-based payment arrangement.     |                               |
| ifrs-full | NumberOfSharesAuthorised   | shares                      | label         | Number of shares authorised   | Disclosure: IAS 1.79 a (i)    |
|           |  |                             | documentation | The number of shares authorised.  |                               |
| ifrs-full | NumberOfSharesIssued   | shares                      | label         | Number of shares issued   | Common practice: IAS 1.106    |
|           |  |                             | documentation | The number of shares issued by the entity.                                    |                               |
|           |  |                             | totalLabel    | Total number of shares issued   |                               |

| Prefix    | Element name/role URI                               | Element type and attributes          | Label type       | Label content  | References                   |
|-----------|---|--------------------------------------|------------------|--|------------------------------|
| ifrs-full | NumberOfSharesIssuedAb<br>stract                    |                                      | label            | Number of shares issued [abstract]   |                              |
| ifrs-full | NumberOfSharesIssuedAnd<br>FullyPaid                | shares                               | label            | Number of shares issued and fully paid   | Disclosure: IAS 1.79 a (ii)  |
|           | ,   |                                      | documentation    | The number of shares issued by the entity, for which full payment has been received.   |                              |
| ifrs-full | NumberOfSharesIssuedBut<br>NotFullyPaid             | shares                               | label            | Number of shares issued but not fully paid   | Disclosure: IAS 1.79 a (ii)  |
|           |   |                                      | documentation    | The number of shares issued by the entity, for which full payment has not been received.   |                              |
| ifrs-full | NumberOfSharesOutstand ing                          |                                      | label            | Number of shares outstanding   | Disclosure: IAS 1.79 a (iv)  |
|           |   |                                      | documentation    | The number of shares that have been authorised and issued, reduced by treasury shares held. [Refer: Treasury shares]   |                              |
|           |   |                                      | periodStartLabel | Number of shares outstanding at beginning of period  |                              |
|           |   |                                      | periodEndLabel   | Number of shares outstanding at end of period  |                              |
| ifrs-full | NumberOfSharesRepresented<br>ByOneDepositaryReceipt | nberOfSharesRepresented X.XX instant | label            | Number of shares represented by one depositary receipt   | Common practice: IAS 1.112 c |
|           | ,             |                                      | documentation    | The number of shares represented by one depositary receipt.  |                              |
| ifrs-full | OccupancyExpense                                    | X duration, debit                    | label            | Occupancy expense  | Common practice: IAS 1.85    |
|           |   |                                      | documentation    | The amount of expense arising from occupancy services received by the entity.  |                              |
| ifrs-full | OfficeEquipment                                     | X instant, debit                     | label            | Office equipment   | Example: IAS 16.37 h         |
|           |   | docui                                | documentation    | The amount of property, plant and equipment representing equipment used to support office functions, not specifically used in the production process. [Refer: Property, plant and equipment] |                              |

| Prefix    | Element name/role URI                           | Element type and attributes | Label type    | Label content  | References                                       |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | OfficeEquipmentMember                           | member                      | label         | Office equipment [member]  | Example: IAS 16.37 h                             |
|           |   |                             | documentation | This member stands for a class of property, plant and equipment representing equipment used to support office functions, not specifically used in the production process. [Refer: Property, plant and equipment]   |  |
| ifrs-full | OilAndGasAssets                                 | X instant, debit            | label         | Oil and gas assets   | Common practice: IAS 16.37                       |
|           |   |                             | documentation | The amount of assets related to the exploration, evaluation, development or production of oil and gas.   |  |
| ifrs-full | OilAndGasAssetsMember                           | member                      | label         | Oil and gas assets [member]  | Common practice: IAS 16.37                       |
|           |   |                             | documentation | This member stands for oil and gas assets. [Refer: Oil and gas assets]   |  |
| ifrs-full | OnDemandMember                                  | member                      | label         | On demand [member]   | Common practice: IAS 1.112 c                     |
|           |   |                             | documentation | This member stands for an on demand time band.   |  |
| ifrs-full | OnerousContractsContingen<br>tLiabilityMember   | member                      | label         | Onerous contracts contingent liability [member]  | Example: IAS 37.88                               |
|           |   |                             | documentation | This member stands for a contingent liability for onerous contracts. An onerous contract is a contract in which the unavoidable costs of meeting the obligation under the contract exceed the economic benefits expected to be received under it. [Refer: Contingent liabilities [member]] |  |
| ifrs-full | OnerousContractsCostOfFul fillingContractMember | member                      | label         | Onerous Contracts-Cost of Fulfilling Contract [member]   | Disclosure: Expiry date<br>2024-01-01 IAS 37.105 |
|           |   |                             | documentation | This member stands for Onerous Contracts-Cost of Fulfilling a Contract (Amendments to IAS 37) issued in May 2020.  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | OnerousContractsProvision   | X instant, credit           | label         | Onerous contracts provision   | Example: IAS 37.66                              |
|           |   |                             | documentation | The amount of provision for onerous contracts. An onerous contract is a contract in which the unavoidable costs of meeting the obligation under the contract exceed the economic benefits expected to be received under it. [Refer: Other provisions]   |   |
|           |   |                             | totalLabel    | Total onerous contracts provision   |   |
| ifrs-full | OnerousContractsProvisio<br>nAbstract   |                             | label         | Onerous contracts provision [abstract]  |   |
| ifrs-full | OnerousContractsProvision<br>Member   | member                      | label         | Onerous contracts provision [member]  | Example: IAS 37.66                              |
|           | Welliber  |                             | documentation | This member stands for a provision for onerous contracts. [Refer: Onerous contracts provision]  |   |
| ifrs-full | OneYearBeforeReportingYear<br>Member  | reReportingYear member      | label         | One year before reporting year [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.130 |
|           |   |                             | documentation | This member stands for a year that ended one year before the end of the reporting year.   |   |
| ifrs-full | OpeningBalanceAfterAdjust<br>mentCumulativeEffectAtDa<br>teOfInitialApplicationMem  | entCumulativeEffectAtDa     | label         | Opening balance after adjustment, cumulative effect at date of initial application [member]   | Common practice: IAS 1.106                      |
|           | ber   |                             | documentation | This member indicates the opening balance after the cumulative effect adjustment in the financial statements at the date of initial application of a new or amended IFRS Standard.  |   |
| ifrs-full | OpeningBalanceBeforeAdjust<br>mentCumulativeEffectAtDa<br>teOfInitialApplicationMem | member [default]            | label         | Opening balance before adjustment, cumulative effect at date of initial application [member]  | Common practice: IAS 1.106                      |
|           | ber   |                             | documentation | This member indicates the opening balance before the cumulative effect adjustment in the financial statements at the date of initial application of a new or amended IFRS Standard. It also represents the standard value for the 'Cumulative effect at date of initial application' axis if no other member is used. |   |

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| Prefix    | Element name/role URI                    | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | OperatingExpense                         | X duration, debit           | label         | Operating expense   | Common practice: IAS 1.85    |
|           |  |                             | documentation | The amount of all operating expenses.   |                              |
| ifrs-full | OperatingExpenseExcluding<br>CostOfSales | X duration, debit           | label         | Operating expense excluding cost of sales   | Common practice: IAS 1.85    |
|           |  |                             | documentation | The amount of operating expense excluding the cost of sales. [Refer: Cost of sales]   |                              |
| ifrs-full | OperatingLeaseIncome                     | X duration, credit          | label         | Operating lease income  | Disclosure: IFRS 16.90 b     |
|           |  |                             | documentation | The amount of operating lease income. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.   |                              |
| ifrs-full | OperatingSegmentsMember                  | member                      | label         | Operating segments [member]   | Disclosure: IFRS 8.28        |
|           |  |                             | documentation | This member stands for operating segments. An operating segment is a component of an entity: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity); (b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and (c) for which discrete financial information is available. [Refer: Revenue] |                              |
| ifrs-full | OptionContractMember                     | member                      | label         | Option contract [member]  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | This member stands for a derivative financial instrument that gives the holder the right, but not the obligation, to purchase or sell an underlying asset for a specified price determined in advance. [Refer: Derivatives [member]]  |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | OptionPricingModelMember   | member                      | label         | Option pricing model [member]  | Example: IFRS 13.B11 b,<br>Example: IFRS 13.IE63      |
|           |  |                             | documentation | This member stands for a specific valuation technique consistent with the income approach that involves analysing future amounts with option pricing models, such as the Black-Scholes-Merton formula or a binominal model (ie a lattice model), that incorporate present value techniques and reflect both the time value and intrinsic value of an option. [Refer: Income approach [member]] |   |
| ifrs-full | OrdinarySharesMember   | member                      | label         | Ordinary shares [member]   | Common practice: IAS 1.79 a,<br>Disclosure: IAS 33.66 |
|           |  |                             | documentation | This member stands for equity instruments that are subordinate to all other classes of equity instruments. It also represents the standard value for the 'Classes of ordinary shares' axis if no other member is used.   |   |
| ifrs-full | OriginalAssetsBeforeTransfer   | X instant, debit            | label         | Original assets before transfer  | Disclosure: IFRS 7.42D f                              |
|           |  |                             | documentation | The amount of the original assets before transfer for transferred assets that the entity continues to recognise to the extent of its continuing involvement.   |   |
| ifrs-full | OtherAdjustmentsForNonca<br>shItems  | X duration, debit           | label         | Other adjustments for non-cash items   | Common practice: IAS 7.20 b                           |
|           |  |                             | documentation | Adjustments for non-cash items to reconcile profit (loss) to net cash flow from (used in) operating activities that the entity does not separately disclose in the same statement or note. [Refer: Profit (loss)]  |   |
| ifrs-full | OtherAdjustmentsForWhich<br>CashEffectsAreInvestingOrFi<br>nancingCashFlow | X duration, debit           | label         | Other adjustments for which cash effects are investing or financing cash flow  | Common practice: IAS 7.20 c                           |
|           |  |                             | documentation | Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities for which cash effects are investing or financing cash flow, that the entity does not separately disclose in the same statement or note. [Refer: Profit (loss)]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|-----------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full | OtherAdjustmentsToReconci<br>leProfitLoss                       | X duration, debit           | label         | Other adjustments to reconcile profit (loss)   | Disclosure: IAS 7.20         |
|           |   |                             | documentation | Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities that the entity does not separately disclose in the same statement or note. [Refer: Adjustments to reconcile profit (loss)]  |                              |
| ifrs-full | OtherAssets   | X instant, debit            | label         | Other assets   | Common practice: IAS 1.55    |
|           |   |                             | documentation | The amount of assets that the entity does not separately disclose in the same statement or note.   |                              |
| ifrs-full | OtherAssetsAmountContribu<br>tedToFairValueOfPlanAssets         | X instant, debit            | label         | Other assets, amount contributed to fair value of plan assets  | Common practice: IAS 19.142  |
|           |   |                             | documentation | The amount other types of assets not separately disclosed contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]   |                              |
| ifrs-full | OtherAssetsMember   | member                      | label         | Other assets [member]  | Example: IFRS 16.53          |
|           |   |                             | documentation | This member stands for assets that the entity does not separately disclose in the same statement or note.  |                              |
| ifrs-full | OtherAssetsPercentageContri<br>butedToFairValueOfPlanAs<br>sets | X.XX instant                | label         | Other assets, percentage contributed to fair value of plan assets  | Common practice: IAS 19.142  |
|           |   |                             | documentation | The percentage other types of assets not separately disclosed contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Other assets, amount contributed to fair value of plan assets] |                              |
| ifrs-full | OtherBorrowings   | X instant, credit           | label         | Other borrowings   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of borrowings that the entity does not separately disclose in the same statement or note. [Refer: Borrowings]   |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type        | Label content   | References                |
|-----------|---|-----------------------------|-------------------|---|---------------------------|
| ifrs-full | OtherCashAndCashEquiva lents  | X instant, debit            | label             | Other cash and cash equivalents   | Common practice: IAS 7.45 |
|           |   |                             | documentation     | The amount of cash and cash equivalents that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents]  |                           |
| ifrs-full | OtherCashPaymentsFromO peratingActivities   | (X) duration, credit        | label             | Other cash payments from operating activities   | Example: IAS 7.14         |
|           |   |                             | documentation     | The cash outflow for operating activities that the entity does not separately disclose in the same statement or note.   |                           |
|           |   |                             | negatedLabel      | Other cash payments from operating activities   |                           |
| ifrs-full | OtherCashPaymentsToAcquir<br>eEquityOrDebtInstrumentsO<br>fOtherEntitiesClassifiedAsIn<br>vestingActivities | (X) duration, credit        | label             | Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities   | Example: IAS 7.16 c       |
|           |   |                             | documentation     | The cash outflow to acquire equity or debt instruments of other entities (other than payments for those instruments considered to be cash equivalents or those held for dealing or trading purposes), classified as investing activities.                 |                           |
|           |   |                             | negatedTerseLabel | Other cash payments to acquire equity or debt instruments of other entities   |                           |
| ifrs-full | OtherCashPaymentsToAcquir<br>eInterestsInJointVenturesClas<br>sifiedAsInvestingActivities                   | (X) duration, credit        | label             | Other cash payments to acquire interests in joint ventures, classified as investing activities  | Example: IAS 7.16 c       |
|           |   |                             | documentation     | The cash outflow to acquire interests in joint ventures (other than payments for those instruments considered to be cash equivalents or those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]] |                           |
|           |   |                             | negatedTerseLabel | Other cash payments to acquire interests in joint ventures  |                           |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                 |
|-----------|--|-----------------------------|---------------|--|----------------------------|
| ifrs-full | OtherCashReceiptsFromOper atingActivities  | X duration, debit           | label         | Other cash receipts from operating activities  | Example: IAS 7.14          |
|           |  |                             | documentation | The cash inflow from operating activities that the entity does not separately disclose in the same statement or note.  |                            |
| ifrs-full | OtherCashReceiptsFromSale<br>sOfEquityOrDebtInstrument<br>sOfOtherEntitiesClassifiedA  | X duration, debit           | label         | Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities   | Example: IAS 7.16 d        |
|           | sInvestingActivities   |                             | documentation | The cash inflow from sales of equity or debt instruments of other entities (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities.                 |                            |
|           |  |                             | terseLabel    | Other cash receipts from sales of equity or debt instruments of other entities   |                            |
| ifrs-full | OtherCashReceiptsFromSale<br>sOfInterestsInJointVenture<br>sClassifiedAsInvestingActiv | X duration, debit           | label         | Other cash receipts from sales of interests in joint ventures, classified as investing activities  | Example: IAS 7.16 d        |
|           | ities  |                             | documentation | The cash inflow from sales of interests in joint ventures (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]] |                            |
|           |  |                             | terseLabel    | Other cash receipts from sales of interests in joint ventures  |                            |
| ifrs-full | OtherComponentsOfDefer redTaxExpenseIncome   | X duration, debit           | label         | Other components of deferred tax expense (income)  | Common practice: IAS 12.80 |
|           |  |                             | documentation | The amount of components of deferred tax expense or income that the entity does not separately disclose in the same statement or note. [Refer: Deferred tax expense (income)]  |                            |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | OtherComprehensiveIncome  | X duration, credit          | label         | Other comprehensive income  | Disclosure: IAS 1.106 d (ii),<br>Disclosure: IAS 1.81A b,         |
|           |   |                             | documentation | The amount of income and expense (including reclassification adjustments) that is not recognised in profit or loss as required or permitted by IFRSs. [Refer: IFRSs [member]] | Disclosure: IAS 1.91 a, Disclosure: IFRS 12.B12 b (viii)          |
|           |   |                             | totalLabel    | Total other comprehensive income  |   |
| ifrs-full | OtherComprehensiveInco<br>meAbstract                                  |                             | label         | Other comprehensive income [abstract]   |   |
| ifrs-full | OtherComprehensiveInco<br>meAttributableToNoncontrol<br>lingInterests | X duration, credit          | label         | Other comprehensive income, attributable to non-controlling interests   | Common practice: IAS 1.85   |
|           | iniginterests   |                             | documentation | The amount of other comprehensive income attributable to non-controlling interests. [Refer: Non-controlling interests; Other comprehensive income]                            |   |
| ifrs-full | OtherComprehensiveInco<br>meAttributableToOwnersOf<br>Parent          | .ttributableToOwnersOf      | label         | Other comprehensive income, attributable to owners of parent  | Common practice: IAS 1.85   |
|           |   |                             | documentation | The amount of other comprehensive income attributable to owners of the parent.  |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTax                                 | X duration, credit          | label         | Other comprehensive income, before tax  | Disclosure: IAS 1.91 b  |
|           | Before tax  |                             | documentation | The amount of other comprehensive income, before tax. [Refer: Other comprehensive income]   |   |
|           |   |                             | totalLabel    | Total other comprehensive income, before tax  |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxApplicationOfOver<br>layApproach | X duration, credit          | label         | Other comprehensive income, before tax, application of overlay approach   | Disclosure: Effective on first application of IFRS 9 IFRS 4.35D b |
|           | мутърговен  |                             | documentation | The amount of other comprehensive income, before tax, related to the application of the overlay approach. [Refer: Other comprehensive income]                                 | 7 11.0 11.37.5 0  |
|           |   |                             | totalLabel    | Other comprehensive income, before tax, application of overlay approach   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxApplicationOfOver<br>layApproachAbstract                                     |                             | label         | Other comprehensive income, before tax, application of overlay approach [abstract]   |  |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxAvailableforsaleFi<br>nancialAssets  | X duration, credit          | label         | Other comprehensive income, before tax, available-for-sale financial assets  | Disclosure: Expiry date<br>2023-01-01 IAS 1.7,<br>Disclosure: Expiry date<br>2023-01-01 IAS 1.91 b |
|           |   |                             | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, related to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income, before tax]                     |  |
|           |   |                             | totalLabel    | Other comprehensive income, before tax, available-for-sale financial assets  |  |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxCashFlowHedges   | X duration, credit          | label         | Other comprehensive income, before tax, cash flow hedges   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 b  |
|           |   |                             | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income, before tax]  |  |
|           |   |                             | totalLabel    | Other comprehensive income, before tax, cash flow hedges   |  |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxChangeInFairVa<br>lueOfFinancialLiabilityAttri<br>butableToChangeInCreditRis | X duration, credit          | label         | Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 b  |
|           | kOfLiability  |                             | documentation | The amount of other comprehensive income, before tax, related to change in the fair value of financial liability attributable to change in the credit risk of the liability. [Refer: Other comprehensive income, before tax; Credit risk [member]] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxChangeInValueOf<br>ForeignCurrencyBasisSpreads           | X duration, credit          | label         | Other comprehensive income, before tax, change in value of foreign currency basis spreads  | Disclosure: IAS 1.7, Disclosure: IAS 1.91 b |
|           |   |                             | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income, before tax]        |   |
|           |   |                             | totalLabel    | Other comprehensive income, before tax, change in value of foreign currency basis spreads  |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxChangeInValueOf<br>ForwardElementsOfForward<br>Contracts | X duration, credit          | label         | Other comprehensive income, before tax, change in value of forward elements of forward contracts   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 b |
|           | Contracts   |                             | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, related to change in value of forward elements of forward contracts. [Refer: Other comprehensive income, before tax] |   |
|           |   |                             | totalLabel    | Other comprehensive income, before tax, change in value of forward elements of forward contracts   |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxChangeInValueOfTi<br>meValueOfOptions                    | X duration, credit          | label         | Other comprehensive income, before tax, change in value of time value of options   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 b |
|           |   |                             | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, related to change in value of time value of options. [Refer: Other comprehensive income, before tax]                 |   |
|           |   |                             | totalLabel    | Other comprehensive income, before tax, change in value of time value of options   |   |

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| Prefix    | Element name/role URI  | Element type and attributes   | Label type    | Label content   | References                                  |
|-----------|--|---|---------------|---|---|
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxExchangeDifference<br>sOnTranslation  | X duration, credit  | label         | Other comprehensive income, before tax, exchange differences on translation of foreign operations   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 b |
|           |  |   | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, related to exchange differences on translation of financial statements of foreign operations. [Refer: Other comprehensive income, before tax]   |   |
|           |  |   | totalLabel    | Other comprehensive income, before tax, exchange differences on translation of foreign operations   |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxExchangeDifference<br>sOnTranslationOfForeignO<br>perationsAndHedgesOfNetIn<br>vestmentsInForeignOpera<br>tions         | TaxExchangeDifference<br>anslationOfForeignO<br>ansAndHedgesOfNetIn | label         | Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations   | Common practice: IAS 1.91 b                 |
|           |  |   | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, that is the aggregate of exchange differences on translation of financial statements of foreign operations and hedges of net investments in foreign operations. [Refer: Other comprehensive income, before tax] |   |
|           |  |   | totalLabel    | Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations   |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxExchangeDifference<br>sOnTranslationOfForeignO<br>perationsAndHedgesOfNetIn<br>vestmentsInForeignOpera<br>tionsAbstract |   | label         | Other comprehensive income, before tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract]  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References             |
|-----------|--|-----------------------------|---------------|--|------------------------|
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxExchangeDifference<br>sOnTranslationOtherThan<br>TranslationOfForeignOpera<br>tions   |                             | label         | Other comprehensive income, before tax, exchange differences on translation, other than translation of foreign operations  | Disclosure: IAS 1.91 b |
|           |  |                             | documentation | The amount of other comprehensive income, before tax, related to exchange differences on translation of the financial statements of a parent company or a stand-alone entity to a different presentation currency. [Refer: Other comprehensive income, before tax] |                        |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxFinanceIncomeEx<br>pensesFromReinsuranceCon<br>tractsHeldExcludedFromProfi<br>tOrLoss | neEx<br>ceCon               | label         | Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss   | 2023-01-01 IFRS 17.82, |
|           |  |                             | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, related to finance income (expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]                  |                        |
|           |  |                             | totalLabel    | Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss   |                        |

| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content  | References              |
|-----------|--|-----------------------------|-------------------------|--|-------------------------|
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxFinancialAssetsMea                                    | X duration, credit          | label                   | Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income   |                         |
|           | suredAtFairValueThroughO<br>therComprehensiveIncome  |                             | documentation           | The amount of other comprehensive income, before tax, after reclassification adjustments, related to financial assets measured at fair value through other comprehensive income applying paragraph 4.1.2A of IFRS 9. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]                     | IFRS 7.20 a (viii)      |
|           |  |                             | commentaryGui-<br>dance | Do NOT use this element for other comprehensive income relating to equity instruments designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9, which is not reclassified to profit or loss. Instead, use element 'Other comprehensive income, net of tax, gains (losses) from investments in equity instruments'. |                         |
|           |  |                             | totalLabel              | Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income   |                         |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxGainsLossesFromIn<br>vestmentsInEquityInstru<br>ments | X duration, credit          | label                   | Other comprehensive income, before tax, gains (losses) from investments in equity instruments  | IAS 1.91 b, Disclosure: |
|           |  |                             | documentation           | The amount of other comprehensive income, before tax, related to gains (losses) from changes in the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9. [Refer: Other comprehensive income, before tax]                                  | IFRS 7.20 a (vii)       |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxGainsLossesOnHed<br>gingInstrumentsThatHedgeIn<br>vestmentsInEquityInstru<br>ments | X duration, credit          | label         | Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 b                                |
|           |   |                             | documentation | The amount of other comprehensive income, before tax, related to gains (losses) on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income, before tax]   |  |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxGainsLossesOnRe<br>measurementsOfDefinedBene<br>fitPlans                           | X duration, credit          | label         | Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans  | Disclosure: IAS 1.7, Common practice: IAS 19.135 b, Disclosure: IAS 1.91 b |
|           |   |                             | documentation | The amount of other comprehensive income, before tax, related to gains (losses) on remeasurements of defined benefit plans, which comprise actuarial gains and losses; the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset). [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income] |  |
|           |   |                             | totalLabel    | Total other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans  |  |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxGainsLossesOnRe<br>measurementsOfDefinedBene<br>fitPlansAbstract                   |                             | label         | Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans [abstract]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxGainsLossesOnRe<br>valuation   | X duration, credit          | label         | Other comprehensive income, before tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets  | Disclosure: IAS 1.7, Disclosure: IAS 1.91 b   |
|           |   |                             | documentation | The amount of other comprehensive income, before tax, related to gains (losses) in relation to changes in the revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets. [Refer: Other comprehensive income, before tax; Revaluation surplus]                                  |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxHedgesOfNetInvest<br>mentsInForeignOperations  | X duration, credit          | label         | Other comprehensive income, before tax, hedges of net investments in foreign operations  | Disclosure: IAS 1.91 b,<br>Disclosure: IAS 39.102 a,<br>Disclosure: IFRS 9.6.5.13 a |
|           |   |                             | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income, before tax]  |   |
|           |   |                             | totalLabel    | Other comprehensive income, before tax, hedges of net investments in foreign operations  |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxInsuranceFinanceIn<br>comeExpensesFromInsurance<br>ContractsIssuedExcluded<br>FromProfitOrLossThatWill |                             | label         | Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss   |   |
|           | BeReclassifiedToProfitOrLoss  |                             | documentation | The amount of other comprehensive income, before tax, after reclassification adjustments, related to insurance finance income (expenses) from insurance contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] |   |
|           |   |                             | totalLabel    | Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss   |   |

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| Prefix    | Element name/role URI  | Element type and attributes  | Label type    | Label content  | References  |
|-----------|--|--|---------------|--|---|
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxInsuranceFinanceIn<br>comeExpensesFromInsurance<br>ContractsIssuedExcluded<br>FromProfitOrLossThatWill<br>NotBeReclassifiedToProfitOr | X duration, credit label   | label         | income (expenses) from insurance contracts issued excluded   | Disclosure: Effective<br>2023-01-01 IAS 1.7,<br>Disclosure: Effective<br>2023-01-01 IAS 1.91 b,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.90 |
|           | Loss   |  | documentation | The amount of other comprehensive income, before tax, related to insurance finance income (expenses) from insurance contracts issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxNetMovementInRe<br>gulatoryDeferralAccountBa<br>lancesRelatedToItemsThat<br>WillBeReclassifiedToProfitOr<br>Loss                      | NetMovementInRe leferralAccountBa ltedToItemsThat classifiedToProfitOr | label         | Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss  | Disclosure: IFRS 14.22 b  |
|           |  |  | documentation | The amount of other comprehensive income, before tax, related to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]   |   |
|           |  |  | totalLabel    | Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss  |   |
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxNetMovementInRe<br>gulatoryDeferralAccountBa<br>lancesRelatedToItemsThat<br>WillBeReclassifiedToProfitOr<br>LossAbstract              |  | label         | Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | OtherComprehensiveIncome<br>BeforeTaxNetMovementInRe<br>gulatoryDeferralAccountBa<br>lancesRelatedToItemsThat<br>WillNotBeReclassifiedToProfi | X duration, credit          | label         | Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss  | Disclosure: IFRS 14.22 a   |
|           | tOrLoss   |                             | documentation | The amount of other comprehensive income, before tax, related to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] |  |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxApplicationOfOver<br>layApproach  | X duration, credit          | label         | Other comprehensive income, net of tax, application of overlay approach  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.35D b                            |
|           |   |                             | documentation | The amount of other comprehensive income, net of tax, related to the application of the overlay approach. [Refer: Other comprehensive income]  |  |
|           |   |                             | totalLabel    | Other comprehensive income, net of tax, application of overlay approach  |  |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxApplicationOfOver<br>layApproachAbstract  |                             | label         | Other comprehensive income, net of tax, application of overlay approach [abstract]   |  |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxAvailableforsaleFi<br>nancialAssets   | X duration, credit          | label         | Other comprehensive income, net of tax, available-for-sale financial assets  | Disclosure: Expiry date<br>2023-01-01 IAS 1.7,<br>Disclosure: Expiry date<br>2023-01-01 IAS 1.91 a |
|           |   |                             | documentation | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income]   | 2025-01-01 113 1.51 a  |
|           |   |                             | totalLabel    | Other comprehensive income, net of tax, available-for-sale financial assets  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxCashFlowHedges   | X duration, credit          | label         | Other comprehensive income, net of tax, cash flow hedges  | Disclosure: IAS 1.7, Disclosure: IAS 1.91 a |
|           |  |                             | documentation | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income]   |   |
|           |  |                             | totalLabel    | Other comprehensive income, net of tax, cash flow hedges  |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxChangeInFairVa<br>lueOfFinancialLiabilityAttri<br>butableToChangeInCreditRis | X duration, credit          | label         | Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability  | Disclosure: IAS 1.7, Disclosure: IAS 1.91 a |
|           | kOfLiability   |                             | documentation | The amount of other comprehensive income, net of tax, related to changes in the fair value of financial liabilities attributable to the changes in the credit risk of those liabilities. [Refer: Other comprehensive income; Credit risk [member]; Financial liabilities] |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxChangeInValueOf<br>ForeignCurrencyBasisSpreads                               | ValueOf                     | label         | Other comprehensive income, net of tax, change in value of foreign currency basis spreads   | IAS 1.91 a                                  |
|           |  |                             | documentation | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income]   |   |
|           |  |                             | totalLabel    | Other comprehensive income, net of tax, change in value of foreign currency basis spreads   |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxChangeInValueOf<br>ForeignCurrencyBasisSpreads<br>ThatHedgeTimeperiodRela    |                             | label         | Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items   | Disclosure: IFRS 7.24E c                    |
|           | tedHedgedItems   |                             | documentation | The amount of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads that hedge time-period related hedged items. [Refer: Other comprehensive income]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes    | Label type    | Label content  | References                                  |
|-----------|--|--------------------------------|---------------|--|---|
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxChangeInValueOf<br>ForeignCurrencyBasisSpreads<br>ThatHedgeTransactionRela                         | X duration, credit             | label         | Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items  | Disclosure: IFRS 7.24E c                    |
|           | tedHedgedItems   |                                | documentation | The amount of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads that hedge transaction related hedged items. [Refer: Other comprehensive income]        |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxChangeInValueOf<br>ForwardElementsOfForward  | X duration, credit             | label         | Other comprehensive income, net of tax, change in value of forward elements of forward contracts   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 a |
|           | Contracts  |                                | documentation | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to change in value of forward elements of forward contracts. [Refer: Other comprehensive income]         |   |
|           |  |                                | totalLabel    | Other comprehensive income, net of tax, change in value of forward elements of forward contracts   |   |
|           | OtherComprehensiveIncome<br>NetOfTaxChangeInValueOf<br>ForwardElementsOfForward<br>ContractsThatHedgeTimeper                           | ValueOf<br>Forward<br>VTimeper | label         | Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items   | Disclosure: IFRS 7.24E c                    |
|           | iodRelatedHedgedItems  |                                | documentation | The amount of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts that hedge time-period related hedged items. [Refer: Other comprehensive income] |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxChangeInValueOf<br>ForwardElementsOfForward<br>ContractsThatHedgeTransac<br>tionRelatedHedgedItems | X duration, credit             | label         | Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items   | Disclosure: IFRS 7.24E c                    |
|           |  |                                | documentation | The amount of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts that hedge transaction related hedged items. [Refer: Other comprehensive income] |   |

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| Prefix    | Element name/role URI   | Element type and attributes                                | Label type    | Label content   | References                                  |
|-----------|---|--|---------------|---|---|
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxChangeInValueOfTi<br>meValueOfOptions                                 | X duration, credit   | label         | Other comprehensive income, net of tax, change in value of time value of options  | Disclosure: IAS 1.7, Disclosure: IAS 1.91 a |
|           |   |  | documentation | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to change in value of time value of options. [Refer: Other comprehensive income]  |   |
|           |   |  | totalLabel    | Other comprehensive income, net of tax, change in value of time value of options  |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxChangeInValueOfTi<br>meValueOfOptionsThatH<br>edgeTimeperiodRelatedH  | X duration, credit   | label         | Other comprehensive income, net of tax, change in value of time value of options that hedge time-period related hedged items  | Disclosure: IFRS 7.24E b                    |
|           | edgedItems  |  | documentation | The amount of other comprehensive income, net of tax, related to change in value of time value of options that hedge time-period related hedged items. [Refer: Other comprehensive income]                                    |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxChangeInValueOfTi<br>meValueOfOptionsThatH<br>edgeTransactionRelatedH | axChangeInValueOfTi<br>eOfOptionsThatH<br>nsactionRelatedH | label         | Other comprehensive income, net of tax, change in value of time value of options that hedge transaction related hedged items  | -   |
|           | edgedItems  |  | documentation | The amount of other comprehensive income, net of tax, related to change in value of time value of options that hedge transaction related hedged items. [Refer: Other comprehensive income]                                    |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxExchangeDifference<br>sOnTranslation                                  |  | label         | Other comprehensive income, net of tax, exchange differences on translation of foreign operations   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 a |
|           |   |  | documentation | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to exchange differences when financial statements of foreign operations are translated. [Refer: Other comprehensive income] |   |
|           |   |  | totalLabel    | Other comprehensive income, net of tax, exchange differences on translation of foreign operations   |   |

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| Prefix                     | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|----------------------------|---|-----------------------------|---------------|---|-----------------------------|
| Net<br>sOr<br>pera<br>vest | OtherComprehensiveIncome<br>NetOfTaxExchangeDifference<br>sOnTranslationOfForeignO<br>perationsAndHedgesOfNetIn<br>vestmentsInForeignOpera<br>tions         | X duration, credit          | label         | Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations   | Common practice: IAS 1.91 a |
|                            |   |                             | documentation | The amount of other comprehensive income, net of tax, after reclassification adjustments, that is the aggregate of exchange differences on translation of financial statements of foreign operations and hedges of net investments in foreign operations. [Refer: Other comprehensive income] |                             |
|                            |   |                             | totalLabel    | Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations   |                             |
| ifrs-full                  | OtherComprehensiveIncome<br>NetOfTaxExchangeDifference<br>sOnTranslationOfForeignO<br>perationsAndHedgesOfNetIn<br>vestmentsInForeignOpera<br>tionsAbstract |                             | label         | Other comprehensive income, net of tax, exchange differences on translation of foreign operations and hedges of net investments in foreign operations [abstract]  |                             |
| ifrs-full                  | OtherComprehensiveIncome<br>NetOfTaxExchangeDifference<br>sOnTranslationOtherThan<br>TranslationOfForeignOpera<br>tions                                     | X duration, credit          | label         | Other comprehensive income, net of tax, exchange differences on translation, other than translation of foreign operations   | Disclosure: IAS 1.91 a      |
|                            |   |                             | documentation | The amount of other comprehensive income, net of tax, related to exchange differences on translation of the financial statements of a parent company or a stand-alone entity to a different presentation currency. [Refer: Other comprehensive income]  |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type              | Label content  | References   |
|-----------|---|-----------------------------|-------------------------|--|--|
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxFinanceIncomeEx<br>pensesFromReinsuranceCon<br>tractsHeldExcludedFromProfi<br>tOrLoss | X duration, credit          | label                   | Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss   | Disclosure: Effective<br>2023-01-01 IAS 1.7,<br>Disclosure: Effective<br>2023-01-01 IAS 1.91 a,<br>Disclosure: Effective |
|           |   |                             | documentation           | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to finance income (expenses) from reinsurance contracts held. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]  | 2023-01-01 IFRS 17.82,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.90   |
|           |   |                             | totalLabel              | Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss   |  |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxFinancialAssetsMea<br>suredAtFairValueThroughO<br>therComprehensiveIncome             | etsMea<br>IghO              | label                   | Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income   |  |
|           |   |                             | documentation           | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to financial assets measured at fair value through other comprehensive income applying paragraph 4.1.2A of IFRS 9. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]                     |  |
|           |   |                             | commentaryGui-<br>dance | Do NOT use this element for other comprehensive income relating to equity instruments designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9, which is not reclassified to profit or loss. Instead, use element 'Other comprehensive income, net of tax, gains (losses) from investments in equity instruments'. |  |
|           |   |                             | totalLabel              | Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxGainsLossesFromIn                              | X duration, credit          | label         | Other comprehensive income, net of tax, gains (losses) from investments in equity instruments   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 a |
|           | vestmentsInEquityInstru<br>ments   |                             | documentation | The amount of other comprehensive income, net of tax, related to gains (losses) from changes in the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income applying paragraph 5.7.5 of IFRS 9. [Refer: Other comprehensive income] |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxGainsLossesOnHed<br>gingInstrumentsThatHedgeIn | X duration, credit          | label         | Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments  | Disclosure: IAS 1.7, Disclosure: IAS 1.91 a |
|           | vestmentsInEquityInstru<br>ments   |                             | documentation | The amount of other comprehensive income, net of tax, related to gains (losses) on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]                                    |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxGainsLossesOnRe<br>measurementsOfDefinedBene<br>fitPlans         | X duration, credit          | label         | Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans   | Disclosure: IAS 1.7, Common practice: IAS 19.135 b, Disclosure: IAS 1.91 a |
|           |  |                             | documentation | The amount of other comprehensive income, net of tax, related to gains (losses) on remeasurements of defined benefit plans, which comprise actuarial gains and losses; the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset). [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset) [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income] |  |
|           |  |                             | totalLabel    | Total other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans   |  |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxGainsLossesOnRe<br>measurementsOfDefinedBene<br>fitPlansAbstract |                             | label         | Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans [abstract]  |  |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxGainsLossesOnReva<br>luation                                     | X duration, credit          | label         | Other comprehensive income, net of tax, gains (losses) on revaluation of property, plant and equipment, right-of-use assets and intangible assets   | Disclosure: IAS 1.7, Disclosure: IAS 1.91 a                                |
|           |  |                             | documentation | The amount of other comprehensive income, net of tax, related to gains (losses) in relation to changes in the revaluation surplus of property, plant and equipment, right-of-use assets and intangible assets. [Refer: Other comprehensive income; Revaluation surplus]   |  |

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| Prefix   | Element name/role URI  | Element type and attributes                          | Label type    | Label content  | References   |
|--|--|--|---------------|--|--|
| NetOfTaxHe   | OtherComprehensiveIncome<br>NetOfTaxHedgesOfNetInvest<br>mentsInForeignOperations  | X duration, credit                                   | label         | Other comprehensive income, net of tax, hedges of net investments in foreign operations  | Disclosure: IAS 1.91 a,<br>Disclosure: IAS 39.102 a,<br>Disclosure: IFRS 9.6.5.13 a                                      |
|  |  |  | r             | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income]  |  |
|  |  |  | totalLabel    | Other comprehensive income, net of tax, hedges of net investments in foreign operations  |  |
| NetOfTaxInsuranceFir comeExpensesFromIn  | OtherComprehensiveIncome<br>NetOfTaxInsuranceFinanceIn<br>comeExpensesFromInsurance<br>ContractsIssuedExcluded   | NetOfTaxInsuranceFinanceIn comeExpensesFromInsurance | label         | Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss   | Disclosure: Effective<br>2023-01-01 IAS 1.7,<br>Disclosure: Effective<br>2023-01-01 IAS 1.91 a,<br>Disclosure: Effective |
|  |  |  | documentation | The amount of other comprehensive income, net of tax, after reclassification adjustments, related to insurance finance income (expenses) from insurance contracts issued that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] | 2023-01-01 IFRS 17.90  |
|  |  |  | totalLabel    | Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss   |  |
| NetOfTaxInsuranceFinanceIn comeExpensesFromInsurance ContractsIssuedExcluded FromProfitOrLossThatWill NotBeReclassifiedToProfitOr Loss    Mocumentation   ContractsIssuedExcluded   ContractsIssuedExclu | NetOfTaxInsuranceFinanceIn<br>comeExpensesFromInsurance<br>ContractsIssuedExcluded   |  | label         | Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss   |  |
|  | The amount of other comprehensive income, net of tax, related to insurance finance income (expenses) from insurance contracts issued that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] | 2023-01-01 IFRS 17.90                                |               |  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxNetMovementInRe<br>gulatoryDeferralAccountBa<br>lancesRelatedToItemsThat   | X duration, credit          | label         | Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss  | Disclosure: IFRS 14.22 b,<br>Disclosure: IFRS 14.35       |
|           | WillBeReclassifiedToProfitOr<br>Loss   |                             | documentation | The amount of other comprehensive income, net of tax, related to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]     |   |
|           |  |                             | totalLabel    | Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss  |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxNetMovementInRe<br>gulatoryDeferralAccountBa<br>lancesRelatedToItemsThat<br>WillBeReclassifiedToProfitOr<br>LossAbstract |                             | label         | Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]   |   |
| ifrs-full | OtherComprehensiveIncome<br>NetOfTaxNetMovementInRe<br>gulatoryDeferralAccountBa<br>lancesRelatedToItemsThat   | X duration, credit          | label         | Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss  | Disclosure: IFRS 14.22 a,<br>Disclosure: IFRS 14.35       |
|           | WillNotBeReclassifiedToProfi<br>tOrLoss  |                             | documentation | The amount of other comprehensive income, net of tax, related to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] |   |
| ifrs-full | OtherComprehensiveIncome<br>ThatWillBeReclassifiedToPro<br>fitOrLossBeforeTax  | X duration, credit          | label         | Other comprehensive income that will be reclassified to profit or loss, before tax   | Common practice: IAS 1.82A,<br>Common practice: IAS 1.IG6 |
|           |  |                             | documentation | The amount of other comprehensive income that will be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]  |   |
|           |  |                             | totalLabel    | Total other comprehensive income that will be reclassified to profit or loss, before tax   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| 7         | OtherComprehensiveIncome<br>ThatWillBeReclassifiedToPro<br>fitOrLossNetOfTax     | X duration, credit          | label         | Other comprehensive income that will be reclassified to profit or loss, net of tax   | Example: IAS 1.82A, Example: IAS 1.IG6                    |
|           |  |                             | documentation | The amount of other comprehensive income that will be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]                              |   |
|           |  |                             | totalLabel    | Total other comprehensive income that will be reclassified to profit or loss, net of tax   |   |
| ifrs-full | OtherComprehensiveIncome<br>ThatWillNotBeReclassifiedTo<br>ProfitOrLossBeforeTax | X duration, credit          | label         | Other comprehensive income that will not be reclassified to profit or loss, before tax   | Common practice: IAS 1.82A,<br>Common practice: IAS 1.IG6 |
|           |  |                             | documentation | The amount of other comprehensive income that will not be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]                          |   |
|           |  |                             | totalLabel    | Total other comprehensive income that will not be reclassified to profit or loss, before tax   |   |
| ifrs-full | OtherComprehensiveIncome<br>ThatWillNotBeReclassifiedTo<br>ProfitOrLossNetOfTax  | X duration, credit          | label         | Other comprehensive income that will not be reclassified to profit or loss, net of tax   | Example: IAS 1.82A, Example: IAS 1.IG6                    |
|           |  |                             | documentation | The amount of other comprehensive income that will not be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]                          |   |
|           |  |                             | totalLabel    | Total other comprehensive income that will not be reclassified to profit or loss, net of tax   |   |
| ifrs-full | OtherContingentLiabilities<br>Member   | member                      | label         | Other contingent liabilities [member]  | Example: IAS 37.88  |
|           |  |                             | documentation | This member stands for contingent liabilities that the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]] |   |

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| Prefix    | Element name/role URI  | Element type and attributes               | Label type   | Label content   | References   |
|-----------|--|---|--|---|--|
| ifrs-full | OtherCurrentAssets   | X instant, debit                          | label  | Other current assets  | Common practice: IAS 1.55                            |
|           |  |   | documentation  | The amount of current assets that the entity does not separately disclose in the same statement or note. [Refer: Current assets]  |  |
| ifrs-full | OtherCurrentBorrowingsAnd<br>CurrentPortionOfOtherNon<br>currentBorrowings | X instant, credit                         | label  | Other current borrowings and current portion of other non-<br>current borrowings  | Common practice: IAS 1.112 c                         |
|           | currentsorrowings  |   | documentation  | The amount of current other borrowings and the current portion of non-current other borrowings. [Refer: Other borrowings]   |  |
| ifrs-full | OtherCurrentFinancialAssets  | X instant, debit                          | label  | Other current financial assets  | Disclosure: IAS 1.54 d                               |
|           |  | documentation                             | The amount of current financial assets that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets; Current financial assets] |   |  |
| ifrs-full | OtherCurrentFinancialLiabil ities  | X instant, credit                         | label  | Other current financial liabilities   | Disclosure: IAS 1.54 m,<br>Disclosure: IFRS 12.B13 b |
|           | IIICS  | ines                                      | documentation  | The amount of current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities; Current financial liabilities] |  |
| ifrs-full | OtherCurrentLiabilities  | OtherCurrentLiabilities X instant, credit | label  | Other current liabilities   | Common practice: IAS 1.55                            |
|           |  |   | documentation  | The amount of current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Current liabilities]  |  |
| ifrs-full | OtherCurrentNonfinancialAs sets  | X instant, debit                          | label  | Other current non-financial assets  | Common practice: IAS 1.55                            |
| SCIS      |  | documentation                             | The amount of current non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]                             |   |  |
| ifrs-full | OtherCurrentNonfinancialLi abilities                                       | X instant, credit                         | label  | Other current non-financial liabilities   | Common practice: IAS 1.55                            |
| abilities |  | documentation                             | The amount of current non-financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]             |   |  |

| Prefix  | Element name/role URI  | Element type and attributes                | Label type    | Label content  | References                                 |
|---|--|--|---------------|--|--|
| ifrs-full OtherCurrentPaya  | OtherCurrentPayables   | X instant, credit                          | label         | Other current payables   | Common practice: IAS 1.55                  |
|   |  |  | documentation | The amount of current payables that the entity does not separately disclose in the same statement or note.   |  |
| ifrs-full   | OtherCurrentReceivables  | X instant, debit                           | label         | Other current receivables  | Example: IAS 1.78 b                        |
|   |  |  | documentation | The amount of current other receivables. [Refer: Other receivables]  |  |
| ifrs-full   | OtherDebtInstrumentsHeld   | X instant, debit                           | label         | Other debt instruments held  | Common practice: IAS 1.112 c               |
|   |  |  | documentation | The amount of debt instruments held by the entity that it does not separately disclose in the same statement or note. [Refer: Debt instruments held]   |  |
| ferenceBetweenFairValueAnitialRecognitionAndAmountDeterminedUsingVa |  | iceBetweenFairValueAtI<br> RecognitionAndA | label         | Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss   | Example: IFRS 7.28 b, Example: IFRS 7.IG14 |
|   | luationTechniqueYetToBeRe  |  | documentation | The decrease in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]] |  |
|   |  |  | negatedLabel  | Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss   |  |
| ifrs-full   | OtherDifferencesToCashAnd<br>CashEquivalentsInStatemen<br>tOfCashFlows | (X) instant, credit                        | label         | Other differences to cash and cash equivalents in statement of cash flows  | Common practice: IAS 7.45                  |
|   | Corcasiniows   |  | documentation | The amount of differences between cash and cash equivalents in the statement of cash flows and the statement of financial position that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents]  |  |
|   |  |  | negatedLabel  | Other differences to cash and cash equivalents in statement of cash flows  |  |

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| Prefix    | Element name/role URI                                | Element type and attributes | Label type    | Label content   | References                 |
|-----------|--|-----------------------------|---------------|---|----------------------------|
| ifrs-full | OtherDisposalsOfAssetsMem<br>ber                     | member                      | label         | Other disposals of assets [member]  | Example: IAS 10.22 c       |
|           |  |                             | documentation | This member stands for disposals of assets that the entity does not separately disclose in the same statement or note.  |                            |
| ifrs-full | OtherEmployeeExpense                                 | X duration, debit           | label         | Other employee expense  | Common practice: IAS 19.5  |
|           |  |                             | documentation | The amount of employee expenses that the entity does not separately disclose in the same statement or note.   |                            |
| ifrs-full | OtherEnvironmentRelated<br>ContingentLiabilityMember | member                      | label         | Other environment related contingent liability [member]   | Common practice: IAS 37.88 |
|           |  |                             | documentation | This member stands for an environment-related contingent liability that the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]] |                            |
| ifrs-full | OtherEnvironmentRelatedPro visionMember              | member                      | label         | Other environment related provision [member]  | Common practice: IAS 37.84 |
|           |  |                             | documentation | This member stands for an environment-related provision that the entity does not separately disclose in the same statement or note. [Refer: Other provisions [member]]                  |                            |
| ifrs-full | OtherEquityInterest                                  | X instant, credit           | label         | Other equity interest   | Example: IAS 1.78 e        |
|           |  |                             | documentation | The amount of equity interest of an entity without share capital that the entity does not separately disclose in the same statement or note.  |                            |

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| Prefix                            | Element name/role URI         | Element type and attributes | Label type        | Label content  | References                                   |
|-----------------------------------|-------------------------------|-----------------------------|-------------------|--|--|
| ifrs-full OtherEquityInterestMeml | OtherEquityInterestMember     | member                      | label             | Other equity interest [member]   | Disclosure: IAS 1.106                        |
|                                   |                               |                             | documentation     | This member stands for equity interest of an entity without share capital that the entity does not separately disclose in the same statement or note.  |  |
| ifrs-full                         | OtherEquitySecuritiesMem ber  | member                      | label             | Other equity securities [member]   | Example: IFRS 13.94, Example: IFRS 13.IE60   |
|                                   |                               |                             | documentation     | This member stands for equity instruments that the entity does not separately disclose in the same statement or note.  |  |
| ifrs-full                         | OtherExpenseByFunction        | (X) duration, debit         | label             | Other expense, by function   | Example: IAS 1.103,<br>Disclosure: IAS 1.99, |
|                                   |                               |                             | documentation     | The amount of expenses that the entity does not separately disclose in the same statement or note when the entity uses the 'function of expense' form for its analysis of expenses.                            | Disclosure: IAS 26.35 b (vii)                |
|                                   |                               |                             | negatedTerseLabel | Other expense  |  |
| ifrs-full                         | OtherExpenseByNature          | X duration, debit           | label             | Other expenses, by nature  | Example: IAS 1.102,<br>Disclosure: IAS 1.99  |
|                                   |                               |                             | documentation     | The amount of expenses that the entity does not separately disclose in the same statement or note when the entity uses the 'nature of expense' form for its analysis of expenses. [Refer: Expenses, by nature] |  |
|                                   |                               |                             | negatedTerseLabel | Other expenses   |  |
|                                   |                               |                             | terseLabel        | Other expenses   |  |
| ifrs-full                         | OtherFeeAndCommissionEx pense | (X) duration, debit         | label             | Other fee and commission expense   | Common practice: IAS 1.112 c                 |
|                                   |                               |                             | documentation     | The amount of fee and commission expense that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission expense]   |  |
|                                   |                               |                             | negatedLabel      | Other fee and commission expense   |  |

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| Prefix   | Element name/role URI        | Element type and attributes       | Label type    | Label content  | References  |
|----------|------------------------------|-----------------------------------|---------------|--|---|
| frs-full | OtherFeeAndCommissionIn come | X duration, credit                | label         | Other fee and commission income  | Common practice: IAS 1.112 c                              |
|          | Come                         |                                   | documentation | The amount of fee and commission income that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission income] |   |
| frs-full | OtherFinanceCost             | X duration, debit                 | label         | Other finance cost   | Common practice: IAS 1.112 c                              |
|          |                              |                                   | documentation | The amount of finance costs that the entity does not separately disclose in the same statement or note. [Refer: Finance costs]                         |   |
| frs-full | OtherFinanceIncome           | X duration, credit                | label         | Other finance income   | Common practice: IAS 1.112 c                              |
|          |                              |                                   | documentation | The amount of finance income that the entity does not separately disclose in the same statement or note. [Refer: Finance income]                       |   |
| frs-full | OtherFinanceIncomeCost       | anceIncomeCost X duration, credit | label         | Other finance income (cost)  | Common practice: IAS 1.85                                 |
|          |                              |                                   | documentation | The amount of finance income or cost that the entity does not separately disclose in the same statement or note. [Refer: Finance income (cost)]        |   |
| frs-full | OtherFinancialAssets         | X instant, debit                  | label         | Other financial assets   | Disclosure: IAS 1.54 d                                    |
|          |                              |                                   | documentation | The amount of financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]                   |   |
| frs-full | OtherFinancialLiabilities    | X instant, credit                 | label         | Other financial liabilities  | Disclosure: IAS 1.54 m                                    |
|          |                              |                                   | documentation | The amount of financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Financial liabilities]         |   |
| frs-full | OtherGainsLosses             | X duration, credit                | label         | Other gains (losses)   | Common practice: IAS 1.102,<br>Common practice: IAS 1.103 |
|          |                              |                                   | documentation | The gains (losses) that the entity does not separately disclose in the same statement or note.   | -   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | OtherImpairedAssetsMember   | member                      | label         | Other impaired assets [member]   | Example: IAS 36.127                                 |
|           |   |                             | documentation | This member stands for impaired assets that the entity does not separately disclose in the same statement or note.   |   |
| ifrs-full | OtherIncome   | X duration, credit          | label         | Other income   | Example: IAS 1.102, Example: IAS 1.103, Disclosure: |
|           |   |                             | documentation | The amount of operating income that the entity does not separately disclose in the same statement or note.   | IAS 26.35 b (iv)                                    |
|           | OtherIncomeExpenseFrom<br>SubsidiariesJointlyControlle<br>dEntitiesAndAssociates                            | X duration, credit          | label         | Other income (expense) from subsidiaries, jointly controlled entities and associates   | Common practice: IAS 1.85                           |
|           |   |                             | documentation | The amount of income or expense from subsidiaries, jointly controlled entities and associates that the entity does not separately disclose in the same statement or note. [Refer: Associates [member]; Subsidiaries [member]]  |   |
| ifrs-full | OtherIncreasesAggregateDif<br>ferenceBetweenFairValueAtI<br>nitialRecognitionAndA<br>mountDeterminedUsingVa | X duration                  | label         | Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss   | Example: IFRS 7.28 b, Example: IFRS 7.IG14          |
|           | luationTechniqueYetToBeRe cognised  |                             | documentation | The increase in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]] |   |
| ifrs-full | OtherIndividuallyImmaterial<br>ComponentsOfOtherCompre<br>hensiveIncomeBeforeTax                            | X duration, credit          | label         | Other individually immaterial components of other comprehensive income, before tax   | Common practice: IAS 1.85                           |
|           |   |                             | documentation | The amount of individually immaterial components of other comprehensive income, before tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income, before tax]  |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | OtherIndividuallyImmaterial<br>ComponentsOfOtherCompre<br>hensiveIncomeNetOfTax | X duration, credit          | label         | Other individually immaterial components of other comprehensive income, net of tax  | Common practice: IAS 1.85   |
|           | nensivemeoniei tetoritar  |                             | documentation | The amount of individually immaterial components of other comprehensive income, net of tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income] |                             |
| ifrs-full | OtherInflowsOutflowsOf<br>CashClassifiedAsFinancingAc<br>tivities               | X duration, debit           | label         | Other inflows (outflows) of cash, classified as financing activities  | Disclosure: IAS 7.21        |
|           |   |                             | documentation | Inflows (outflows) of cash, classified as financing activities, that the entity does not separately disclose in the same statement or note.   |                             |
|           |   |                             | terseLabel    | Other inflows (outflows) of cash  |                             |
| ifrs-full | OtherInflowsOutflowsOf<br>CashClassifiedAsInvestingAc<br>tivities               | X duration, debit           | label         | Other inflows (outflows) of cash, classified as investing activities  | Disclosure: IAS 7.21        |
|           |   |                             | documentation | Inflows (outflows) of cash, classified as investing activities, that the entity does not separately disclose in the same statement or note.   |                             |
|           |   |                             | terseLabel    | Other inflows (outflows) of cash  |                             |
| ifrs-full | OtherInflowsOutflowsOf<br>CashClassifiedAsOperatingAc<br>tivities               | X duration, debit           | label         | Other inflows (outflows) of cash, classified as operating activities  | Disclosure: IAS 7.14        |
|           | CHARCE  |                             | documentation | Inflows (outflows) of cash, classified as operating activities, that the entity does not separately disclose in the same statement or note.   |                             |
|           |   |                             | terseLabel    | Other inflows (outflows) of cash  |                             |
| ifrs-full | OtherIntangibleAssets   | X instant, debit            | label         | Other intangible assets   | Common practice: IAS 38.119 |
|           |   |                             | documentation | The amount of intangible assets that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]  |                             |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | OtherIntangibleAssetsMem<br>ber  | member                      | label         | Other intangible assets [member]  | Common practice: IAS 38.119   |
|           |  |                             | documentation | This member stands for a class of intangible assets that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]  |   |
| ifrs-full | OtherInventories   | X instant, debit            | label         | Other current inventories   | Common practice: IAS 2.37   |
|           |  |                             | documentation | The amount of inventory that the entity does not separately disclose in the same statement or note. [Refer: Inventories]  |   |
| ifrs-full | OtherLiabilities   | X instant, credit           | label         | Other liabilities   | Common practice: IAS 1.55   |
|           |  |                             | documentation | The amount of liabilities that the entity does not separately disclose in the same statement or note.   |   |
| ifrs-full | OtherLiabilitiesUnderInsuran ceContractsAndReinsurance ContractsIssued | X instant, credit           | label         | Other liabilities under insurance contracts and reinsurance contracts issued  | Example: Expiry date<br>2023-01-01 IFRS 4.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG22 |
|           |  |                             | documentation | The amount of liabilities under insurance contracts and reinsurance contracts issued that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]  |   |
| ifrs-full | OtherLongtermBenefits  | X duration, debit           | label         | Other long-term employee benefits   | Common practice: IAS 19.158   |
|           |  |                             | documentation | The amount of long-term employee benefits other than post-<br>employment benefits and termination benefits. Such benefits<br>may include long-term paid absences, jubilee or other long-<br>service benefits, long-term disability benefits, long-term<br>profit-sharing and bonuses and long-term deferred<br>remuneration. [Refer: Employee benefits expense] |   |
| ifrs-full | OtherLongtermProvisions  | X instant, credit           | label         | Other non-current provisions  | Disclosure: IAS 1.78 d  |
|           |  |                             | documentation | The amount of non-current provisions other than provisions for employee benefits. [Refer: Non-current provisions]   |   |

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| Prefix    | Element name/role URI                    | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | OtherMaterialActuarialAs sumptions       | X.XX instant                | label         | Other material actuarial assumptions   | Common practice: IAS 19.144                          |
|           |  |                             | documentation | Any other material assumption used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value] |  |
| ifrs-full | OtherMaterialActuarialAs sumptionsMember | member                      | label         | Other material actuarial assumptions [member]  | Common practice: IAS 19.145                          |
|           |  |                             | documentation | This member stands for material actuarial assumptions that the entity does not separately disclose in the same statement or note. [Refer: Actuarial assumptions [member]]  |  |
| ifrs-full | OtherMaterialNoncashItems                | X duration, debit           | label         | Other material non-cash items  | Disclosure: IFRS 8.23 i,<br>Disclosure: IFRS 8.28 e  |
|           |  |                             | documentation | The amount of material non-cash items other than depreciation and amortisation.  |  |
| ifrs-full | OtherNoncurrentAssets                    | X instant, debit            | label         | Other non-current assets   | Common practice: IAS 1.55                            |
|           |  |                             | documentation | The amount of non-current assets that the entity does not separately disclose in the same statement or note. [Refer: Non-current assets]   |  |
| ifrs-full | OtherNoncurrentFinancialAs sets          | X instant, debit            | label         | Other non-current financial assets   | Disclosure: IAS 1.54 d                               |
|           |  |                             | documentation | The amount of non-current financial assets that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets]   |  |
| ifrs-full | OtherNoncurrentFinancialLi abilities     | X instant, credit           | label         | Other non-current financial liabilities  | Disclosure: IAS 1.54 m,<br>Disclosure: IFRS 12.B13 c |
|           |  |                             | documentation | The amount of non-current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]   |  |

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| Prefix    | Element name/role URI                   | Element type and attributes           | Label type    | Label content  | References                |
|-----------|---|---------------------------------------|---------------|--|---------------------------|
| ifrs-full | OtherNoncurrentLiabilities              | X instant, credit                     | label         | Other non-current liabilities  | Common practice: IAS 1.55 |
|           |   |                                       | documentation | The amount of non-current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Non-current liabilities]                   |                           |
| ifrs-full | OtherNoncurrentNonfinan cialAssets      | X instant, debit                      | label         | Other non-current non-financial assets   | Common practice: IAS 1.55 |
|           |   |                                       | documentation | The amount of non-current non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]                 |                           |
| ifrs-full | OtherNoncurrentNonfinan cialLiabilities | X instant, credit                     | label         | Other non-current non-financial liabilities  | Common practice: IAS 1.55 |
|           | Canadantee                              |                                       | documentation | The amount of non-current non-financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities] |                           |
| ifrs-full | OtherNoncurrentPayables                 | oles X instant, credit                | label         | Other non-current payables   | Common practice: IAS 1.55 |
|           |   |                                       | documentation | The amount of non-current payables that the entity does not separately disclose in the same statement or note.   |                           |
| ifrs-full | OtherNoncurrentReceivables              | oncurrentReceivables X instant, debit | label         | Other non-current receivables  | Example: IAS 1.78 b       |
|           |   |                                       | documentation | The amount of non-current other receivables. [Refer: Other receivables]  |                           |
| ifrs-full | OtherNonfinancialAssets                 | X instant, debit                      | label         | Other non-financial assets   | Common practice: IAS 1.55 |
|           |   |                                       | documentation | The amount of non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]                             |                           |
| ifrs-full | OtherNonfinancialLiabilities            | X instant, credit                     | label         | Other non-financial liabilities  | Common practice: IAS 1.55 |
|           |   |                                       | documentation | The amount of non-financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]             |                           |

| Prefix    | Element name/role URI                    | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | OtherOperatingIncomeEx pense             | X duration, credit          | label         | Other operating income (expense)   | Common practice: IAS 1.85   |
|           |  |                             | documentation | The amount of operating income (expense) that the entity does not separately disclose in the same statement or note.   |   |
| ifrs-full | OtherPayables                            | X instant, credit           | label         | Other payables   | Common practice: IAS 1.55   |
|           |  |                             | documentation | Amounts payable that the entity does not separately disclose in the same statement or note.  |   |
| ifrs-full | OtherPriceRiskMember                     | member                      | label         | Other price risk [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.124,<br>Disclosure: Effective   |
|           |  |                             | documentation | This member stands for a type of market risk representing the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or by factors affecting all similar financial instruments traded in the market. [Refer: Currency risk [member]; Interest rate risk [member]; Financial instruments, class [member]] | 2023-01-01 IFRS 17.125,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.127,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a (ii),<br>Disclosure: IFRS 7 - Defined<br>terms |
| ifrs-full | OtherPropertyPlantAndEquip<br>ment       | X instant, debit            | label         | Other property, plant and equipment  | Common practice: IAS 16.37  |
|           |  |                             | documentation | The amount of property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]   |   |
| ifrs-full | OtherPropertyPlantAndEquip<br>mentMember | member                      | label         | Other property, plant and equipment [member]   | Common practice: IAS 16.37  |
|           |  |                             | documentation | This member stands for a class of property, plant and equipment representing property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]  |   |

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| Prefix    | Element name/role URI                         | Element type and attributes | Label type       | Label content   | References   |
|-----------|---|-----------------------------|------------------|---|--|
| ifrs-full | OtherProvisions                               | X instant, credit           | label            | Other provisions  | Disclosure: IAS 1.78 d,<br>Disclosure: IAS 37.84 a |
|           |   |                             | documentation    | The amount of provisions other than provisions for employee benefits. [Refer: Provisions]   |  |
|           |   |                             | totalLabel       | Total other provisions  |  |
|           |   |                             | periodStartLabel | Other provisions at beginning of period   |  |
|           |   |                             | periodEndLabel   | Other provisions at end of period   |  |
| ifrs-full | OtherProvisionsAbstract                       |                             | label            | Other provisions [abstract]   |  |
| ifrs-full | OtherProvisionsMember                         | member [default]            | label            | Other provisions [member]   | Disclosure: IAS 37.84                              |
|           |   |                             | documentation    | This member stands for provisions other than provisions for employee benefits. It also represents the standard value for the 'Classes of other provisions' axis if no other member is used. [Refer: Provisions] |  |
| ifrs-full | OtherReceivables                              | X instant, debit            | label            | Other receivables   | Example: IAS 1.78 b                                |
|           |   |                             | documentation    | The amount receivable by the entity that it does not separately disclose in the same statement or note.   |  |
| ifrs-full | OtherRegulatoryDeferralAc countCreditBalances | X instant, credit           | label            | Other regulatory deferral account credit balances   | Example: IFRS 14.25, Example<br>IFRS 14.IE5        |
|           |   |                             | documentation    | The amount of regulatory deferral account credit balances that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account credit balances]                      |  |

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| Prefix    | Element name/role URI                        | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|--|-----------------------------|---------------|---|--|
| frs-full  | OtherRegulatoryDeferralAc countDebitBalances | X instant, debit            | label         | Other regulatory deferral account debit balances  | Example: IFRS 14.25, Example: IFRS 14.IE5        |
|           |  |                             | documentation | The amount of regulatory deferral account debit balances that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account debit balances]  |  |
| ifrs-full | OtherRelatedPartiesMember                    | member                      | label         | Other related parties [member]  | Disclosure: IAS 24.19 g                          |
|           |  |                             | documentation | This member stands for related parties that the entity does not separately disclose in the same statement or note. [Refer: Related parties [member]]  |  |
| ifrs-full | OtherReserves                                | X instant, credit           | label         | Other reserves  | Example: IAS 1.78 e                              |
|           |  |                             | documentation | A component of equity representing reserves within equity, not including retained earnings. [Refer: Retained earnings]  |  |
| ifrs-full | OtherReservesMember                          | member                      | label         | Other reserves [member]   | Disclosure: IAS 1.106,<br>Disclosure: IAS 1.79 b |
|           |  |                             | documentation | This member stands for a component of equity representing reserves within equity, not including retained earnings. It also represents the standard value for the 'Reserves within equity' axis if no other member is used. [Refer: Retained earnings] |  |
| ifrs-full | OtherRevenue                                 | X duration, credit          | label         | Other revenue   | Common practice: IAS 1.112 c                     |
|           |  |                             | documentation | The amount of revenue arising from sources that the entity does not separately disclose in the same statement or note. [Refer: Revenue]   |  |
| ifrs-full | OtherReversalsOfProvisions                   | X duration, credit          | label         | Other reversals of provisions   | Disclosure: IAS 1.98 g                           |
|           |  |                             | documentation | The amount of reversals of provisions that the entity does not separately disclose in the same statement or note. [Refer: Provisions]   |  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                    |
|-----------|--|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | OtherShorttermEmployeeBe nefits  | X duration, debit           | label         | Other short-term employee benefits  | Common practice: IAS 19.9     |
|           |  |                             | documentation | The amount of expense from employee benefits (other than termination benefits), which are expected to be settled wholly within twelve months after the end of the annual reporting period in which the employees render the related services, that the entity does not separately disclose in the same statement or note. [Refer: Employee benefits expense]  |                               |
| ifrs-full | OtherShorttermProvisions   | X instant, credit           | label         | Other current provisions  | Disclosure: IAS 1.78 d        |
|           |  |                             | documentation | The amount of current provisions other than provisions for employee benefits. [Refer: Provisions]   |                               |
| ifrs-full | OtherTangibleOrIntangibleAs<br>setsTransferred                                     | X instant, credit           | label         | Other tangible or intangible assets transferred   | Disclosure: IFRS 3.B64 f (ii) |
|           |  |                             | documentation | The fair value, at acquisition date, of other tangible or intangible assets (including a business or subsidiary of the acquirer) transferred as consideration in a business combination, that the entity does not separately disclose in the same note. [Refer: Intangible assets other than goodwill; Business combinations [member]; Subsidiaries [member]] |                               |
| ifrs-full | OtherTaxEffectsForReconcilia<br>tionBetweenAccountingProfi<br>tAndTaxExpenseIncome | X duration, debit           | label         | Other tax effects for reconciliation between accounting profit and tax expense (income)   | Disclosure: IAS 12.81 c (i)   |
|           |  |                             | documentation | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that the entity does not separately disclose in the same statement or note. [Refer: Accounting profit; Applicable tax rate]  |                               |

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| Prefix                    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                       |
|---------------------------|--|-----------------------------|---------------|--|--|
| ifrs-full                 | OtherTaxRateEffectsForRe conciliationBetweenAccoun tingProfitAndTaxExpenseIn | X.XX duration               | label         | Other tax rate effects for reconciliation between accounting profit and tax expense (income)   | Disclosure: IAS 12.81 c (ii)                     |
|                           | come   |                             | documentation | Tax rate effects, in aggregate, on the reconciliation between<br>the average effective tax rate and the applicable tax rate that<br>the entity does not separately disclose in the reconciliation.<br>[Refer: Average effective tax rate; Applicable tax rate] |  |
| ifrs-full                 | OtherTemporaryDifferences<br>Member  | member                      | label         | Other temporary differences [member]   | Common practice: IAS 12.81 g                     |
|                           |  |                             | documentation | This member stands for temporary differences that the entity does not separately disclose in the same statement or note. [Refer: Temporary differences [member]]   |  |
| ifrs-full OtherTradingInc | OtherTradingIncomeExpense  | X duration, credit          | label         | Other trading income (expense)   | Common practice: IAS 1.112 c                     |
|                           |  |                             | documentation | The amount of trading income (expense) that the entity does not separately disclose in the same statement or note. [Refer: Trading income (expense)]   |  |
| ifrs-full                 | OtherWorkPerformedByEnti<br>tyAndCapitalised                                 | X duration, credit          | label         | Other work performed by entity and capitalised   | Common practice: IAS 1.85,<br>Example: IAS 1.IG6 |
|                           |  |                             | documentation | The amount of the entity's own work capitalised from items originally classified as costs that the entity does not separately disclose in the same statement or note.  |  |
| ifrs-full                 | OutflowsOfCashFromInves<br>tingActivities                                    | X duration, credit          | label         | Outflows of cash from investing activities   | Common practice: IAS 7.16                        |
|                           |  |                             | documentation | The cash outflow for investing activities.   |  |
| ifrs-full                 | OutputOfAgriculturalPro duce   | X.XX duration               | label         | Output of agricultural produce   | Common practice:<br>IAS 41.46 b (ii)             |
|                           |  |                             | documentation | The output of entity's agricultural produce.   |  |
| ifrs-full                 | OutstandingBalancesForRela<br>tedPartyTransactionsAbstract                   |                             | label         | Outstanding balances for related party transactions [abstract]   |  |

| References                                     | L 77/944                               |
|--|--|
| Disclosure: IAS 24.18 b                        | 4                                      |
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| Disclosure: IAS 24.18 b                        |  |
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| 2023-01-01 IAS 16.29B                          | Jnion                                  |
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| Disclosure: IAS 24.19 a                        |  |
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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                     |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | OutstandingCommitments<br>MadeByEntityRelatedParty<br>Transactions               | X instant, credit           | label         | Outstanding commitments made by entity, related party transactions  | Disclosure: IAS 24.18 b                        |
|           |  |                             | documentation | The amount of outstanding commitments made by the entity in related party transactions. [Refer: Related parties [member]]   |  |
| ifrs-full | OutstandingCommitments<br>MadeOnBehalfOfEntityRela<br>tedPartyTransactions       | X instant, credit           | label         | Outstanding commitments made on behalf of entity, related party transactions  | Disclosure: IAS 24.18 b                        |
|           |  |                             | documentation | The amount of outstanding commitments made on behalf of the entity in related party transactions. [Refer: Related parties [member]]   |  |
| ifrs-full | OwneroccupiedPropertyMea<br>suredUsingInvestmentProper<br>tyFairValueModel       | X instant, debit            | label         | Owner-occupied property measured using investment property fair value model   | Disclosure: Effective<br>2023-01-01 IAS 16.29B |
|           |  |                             | documentation | The amount of property, plant and equipment representing owner-occupied property measured using the investment property fair value model applying paragraph 29A of IAS 16. [Refer: Property, plant and equipment]                     |  |
| ifrs-full | OwneroccupiedPropertyMea<br>suredUsingInvestmentProper<br>tyFairValueModelMember | member<br>per               | label         | Owner-occupied property measured using investment property fair value model [member]  | Disclosure: Effective<br>2023-01-01 IAS 16.29B |
|           |  |                             | documentation | This member stands for a class of property, plant and equipment representing owner-occupied property measured using the investment property fair value model applying paragraph 29A of IAS 16. [Refer: Property, plant and equipment] |  |
| ifrs-full | ParentMember   | member                      | label         | Parent [member]   | Disclosure: IAS 24.19 a                        |
|           |  |                             | documentation | This member stands for an entity that controls one or more entities.  |  |
| ifrs-full | ParticipatingEquityInstru<br>mentsOtherThanOrdinary<br>SharesAbstract            |                             | label         | Participating equity instruments other than ordinary shares [abstract]  |  |

| Prefix    | Element name/role URI                                       | Element type and attributes | Label type         | Label content  | References         |
|-----------|---|-----------------------------|--------------------|--|--------------------|
| ifrs-full | ParticipationInDefinedBenefit<br>PlanThatSharesRisksBetween | X duration                  | label              | Participation in defined benefit plan that shares risks between group entities, related party transactions   | Example: IAS 24.22 |
|           | GroupEntitiesRelatedParty<br>Transactions                   |                             | documentation      | The amount of participation by the entity in a defined benefit plan that shares risks between group entities. [Refer: Defined benefit plans [member]; Related parties [member]]  |                    |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to odeparture from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                    |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | ParValuePerShare   | X.XX instant                | label         | Par value per share  | Disclosure: IAS 1.79 a (iii)   |
|           |  |                             | documentation | The nominal value per share.   |  |
| ifrs-full | PastDueStatusAxis  | axis                        | label         | Past due status [axis]   | Example: IFRS 7.35N,<br>Common practice: Expiry date<br>2023-01-01 IFRS 7.37 |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | 2025-01-01 IFRS 7.37   |
| ifrs-full | PastDueStatusMember  | member [default]            | label         | Past due status [member]   | Example: IFRS 7.35N,<br>Common practice: Expiry date<br>2023-01-01 IFRS 7.37 |
|           |  |                             | documentation | This member stands for all past-due statuses. It also represents the standard value for the 'Past due status' axis if no other member is used.   | 2025-01-01 IFRS 7.37   |
| ifrs-full | PastServiceCostAndGainsLos<br>sesArisingFromSettlements<br>NetDefinedBenefitLiabilityAs<br>set         | X duration, credit          | label         | Increase (decrease) in net defined benefit liability (asset) resulting from past service cost and losses (gains) arising from settlements  | Disclosure: IAS 19.141 d   |
|           |  |                             | documentation | The increase (decrease) in the net defined benefit liability (asset) resulting from past service cost and losses (gains) arising from settlements. [Refer: Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements; Net defined benefit liability (asset)] |  |
|           |  |                             | netLabel      | Net increase (decrease) in net defined benefit liability (asset) resulting from past service cost and gains (losses) arising from settlements  |  |
| ifrs-full | PastServiceCostAndGainsLos<br>sesArisingFromSettlements<br>NetDefinedBenefitLiabilityAs<br>setAbstract |                             | label         | Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                       |
|-----------|--|-----------------------------|---------------|---|----------------------------------|
| ifrs-full | PastServiceCostAndLosses<br>GainsArisingFromSettle<br>mentsDefinedBenefitPlans             | X duration, debit           | label         | Past service cost and losses (gains) arising from settlements, defined benefit plans  | Common practice:<br>IAS 19.135 b |
|           |  |                             | documentation | The amount of expense (income) resulting from past service cost and losses (gains) arising from settlements. [Refer: Postemployment benefit expense in profit or loss, defined benefit plans; Past service cost, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from past service cost and losses (gains) arising from settlements]   |                                  |
|           |  |                             | totalLabel    | Total past service cost and losses (gains) arising from settlements, defined benefit plans  |                                  |
| ifrs-full | PastServiceCostAndLosses<br>GainsArisingFromSettle<br>mentsDefinedBenefitPlansAb<br>stract |                             | label         | Past service cost and losses (gains) arising from settlements, defined benefit plans [abstract]   |                                  |
| ifrs-full | PastServiceCostDefinedBene fitPlans  | X duration, debit           | label         | Past service cost, defined benefit plans  | Common practice:<br>IAS 19.135 b |
|           |  |                             | documentation | The amount of expense (income) resulting from past service cost. Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan). [Refer: Postemployment benefit expense in profit or loss, defined benefit plans; Defined benefit plans [member]] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from past service cost] |                                  |

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| Prefix    | Element name/role URI                              | Element type and attributes | Label type    | Label content   | References                |
|-----------|--|-----------------------------|---------------|---|---------------------------|
| ifrs-full | PastServiceCostNetDefinedBe<br>nefitLiabilityAsset | X duration, credit          | label         | Increase (decrease) in net defined benefit liability (asset) resulting from past service cost   | Disclosure: IAS 19.141 d  |
|           |  |                             | documentation | The increase (decrease) in the net defined benefit liability (asset) resulting from past service cost. Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan). [Refer: Net defined benefit liability (asset); Defined benefit plans [member]] |                           |
| ifrs-full | PayablesForPurchaseOfE<br>nergy                    | X instant, credit           | label         | Payables for purchase of energy   | Common practice: IAS 1.78 |
|           |  |                             | documentation | The amount of payables for the purchase of energy.  |                           |
| ifrs-full | PayablesForPurchaseOfNon<br>currentAssets          | X instant, credit           | label         | Payables for purchase of non-current assets   | Common practice: IAS 1.78 |
|           |  |                             | documentation | The amount of payables for the purchase of non-current assets. [Refer: Non-current assets]  |                           |
| ifrs-full | PayablesOnSocialSecuri<br>tyAndTaxesOtherThanInco  | X instant, credit           | label         | Payables on social security and taxes other than income tax   | Common practice: IAS 1.78 |
|           | meTax  |                             | documentation | The amount of payment due on social security and taxes other than income tax. Income taxes include all domestic and foreign taxes that are based on taxable profits. Income taxes also include taxes, such as withholding taxes, that are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity.   |                           |
| ifrs-full | PaymentsForDebtIssueCosts                          | X duration, credit          | label         | Payments for debt issue costs   | Common practice: IAS 7.17 |
|           |  |                             | documentation | The cash outflow for debt issue costs.  |                           |

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| Prefix  | Element name/role URI                        | Element type and attributes | Label type  | Label content   | References                |
|---|--|-----------------------------|---|---|---------------------------|
| ifrs-full   | PaymentsForDevelopmentPro jectExpenditure    | X duration, credit          | label   | Payments for development project expenditure  | Common practice: IAS 7.16 |
|   |  |                             | documentation   | The cash outflow for expenditure related to development projects.   |                           |
| frs-full  | PaymentsForExplorationAn dEvaluationExpenses | X duration, credit          | label   | Payments for exploration and evaluation expenses  | Common practice: IAS 7.14 |
|   |  |                             | documentation   | The cash outflow for expenses incurred by an entity in connection with the exploration for, and evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable. |                           |
| ifrs-full PaymentsForPremiumsAnd<br>ClaimsAnnuitiesAndOtherPo<br>licyBenefits | (X) duration, credit                         | label                       | Payments for premiums and claims, annuities and other policy benefits   | Example: Expiry date 2023-01-01 IAS 7.14 e  |                           |
|   |  |                             | documentation   | The cash outflow for premiums and claims, annuities and other policy benefits.  |                           |
|   |  |                             | negatedLabel  | Payments for premiums and claims, annuities and other policy benefits   |                           |
| ifrs-full   | PaymentsForShareIssueCosts                   | X duration, credit          | label   | Payments for share issue costs  | Common practice: IAS 7.17 |
|   |  |                             | documentation   | The cash outflow for share issue costs.   |                           |
| ifrs-full PaymentsFromChangesInOw<br>nershipInterestsInSubsidiar<br>ies       | (X) duration, credit                         | label                       | Payments from changes in ownership interests in subsidiaries that do not result in loss of control  | Disclosure: IAS 7.42A,<br>Disclosure: IAS 7.42B   |                           |
|   | documentar                                   | documentation               | The cash outflow for changes in ownership interests in subsidiaries that do not result in a loss of control. [Refer: Subsidiaries [member]] |   |                           |
|   |  |                             | negatedLabel  | Payments from changes in ownership interests in subsidiaries that do not result in loss of control  |                           |

| Prefix    | Element name/role URI                               | Element type and attributes | Label type              | Label content   | References               |
|-----------|---|-----------------------------|-------------------------|---|--------------------------|
| ifrs-full |   | (X) duration, credit        | label                   | Payments from contracts held for dealing or trading purpose   | Example: IAS 7.14 g      |
|           | ForDealingOrTradingPurpose                          |                             | documentation           | The cash outflow for contracts held for dealing or trading purposes.  |                          |
|           |   |                             | negatedLabel            | Payments from contracts held for dealing or trading purpose   |                          |
|           | PaymentsFromPlanNetDefi<br>nedBenefitLiabilityAsset |                             | label                   | Decrease (increase) in net defined benefit liability (asset) resulting from payments from plan  | Disclosure: IAS 19.141 g |
|           |   |                             | documentation           | The decrease (increase) in the net defined benefit liability (asset) resulting from payments from the plan. [Refer: Net defined benefit liability (asset)]  |                          |
|           |   |                             | commentaryGui-<br>dance | Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from payments from plan should be tagged with a positive value. Decreases in the fair value of plan assets resulting from payments from plan represent an increase in net defined benefit liability (equivalent to a decrease in net defined benefit asset) and should be tagged with a negative value. |                          |
|           |   |                             | negatedLabel            | Increase (decrease) in net defined benefit liability (asset) resulting from payments from plan  |                          |

| Prefix    | Element name/role URI   | Element type and attributes | Label type   | Label content   | References               |
|-----------|---|-----------------------------|--|---|--------------------------|
| ifrs-full | PaymentsInRespectOfSettle<br>mentsNetDefinedBenefitLiabi<br>lityAsset | (X) duration, debit         | label  | Decrease (increase) in net defined benefit liability (asset) resulting from payments in respect of settlements  | Disclosure: IAS 19.141 g |
|           |   |                             | (asset) resulting from pa<br>settlements. [Refer: Dec<br>liability (asset) resulting<br>settlements; Net defined | The decrease (increase) in the net defined benefit liability (asset) resulting from payments from the plan in respect of settlements. [Refer: Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements; Net defined benefit liability (asset); Defined benefit plans [member]]   |                          |
|           |   |                             | commentaryGui-<br>dance  | Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from payments in respect of settlements should be tagged with a positive value. Decreases in the fair value of plan assets resulting from payments in respect of settlements represent an increase in net defined benefit liability (equivalent to a decrease in net defined benefit asset) and should be tagged with a negative value. |                          |
|           |   |                             | negatedLabel   | Increase (decrease) in net defined benefit liability (asset) resulting from payments in respect of settlements  |                          |
| ifrs-full | PaymentsInRespectOfSettle<br>mentsReimbursementRights                 | (X) duration, credit        | label  | Decrease in reimbursement rights related to defined benefit obligation, resulting from payments in respect of settlements   | Disclosure: IAS 19.141 g |
|           |   |                             | documentation  | The decrease (increase) in reimbursement rights related to defined benefit obligation, resulting from payments in respect of settlements. [Refer: Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements; Defined benefit plans [member]]  |                          |
|           |   |                             | negatedLabel   | Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from payments in respect of settlements  |                          |

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| Prefix  | Element name/role URI                                    | Element type and attributes | Label type  | Label content  | References                |
|---|--|-----------------------------|---|--|---------------------------|
| ifrs-full   | PaymentsOfLeaseLiabilitie<br>sClassifiedAsFinancingActiv | (X) duration, credit        | label   | Payments of lease liabilities, classified as financing activities  | Example: IAS 7.17 e       |
|   | ities  |                             | documentation   | The cash outflow for payment of lease liabilities, classified as financing activities. [Refer: Lease liabilities]                |                           |
|   |  |                             | negatedTerseLabel   | Payments of lease liabilities  |                           |
| frs-full  | PaymentsOfOtherEquityIn struments                        | (X) duration, credit        | label   | Payments of other equity instruments   | Common practice: IAS 7.17 |
|   |  |                             | documentation   | The cash outflow for payments for equity instruments that the entity does not separately disclose in the same statement or note. |                           |
|   |  |                             | negatedLabel  | Payments of other equity instruments   |                           |
|   | PaymentsToAcquireOrRedee<br>mEntitysShares               | (X) duration, credit        | label   | Payments to acquire or redeem entity's shares  | Example: IAS 7.17 b       |
|   |  |                             | documentation   | The cash outflow to acquire or redeem entity's shares.   |                           |
|   |  |                             | negatedLabel  | Payments to acquire or redeem entity's shares  |                           |
| frs-full  | PaymentsToAndOnBehalfO<br>fEmployees                     | (X) duration, credit        | label   | Payments to and on behalf of employees   | Example: IAS 7.14 d       |
|   |  |                             | documentation   | The cash outflow to, and on behalf of, employees.  |                           |
|   |  |                             | negatedLabel  | Payments to and on behalf of employees   |                           |
| ifrs-full PaymentsToManufactureOr<br>AcquireAssetsHeldForRental<br>ToOthersAndSubsequently<br>HeldForSale | (X) duration, credit                                     | label                       | Payments to manufacture or acquire assets held for rental to others and subsequently held for sale          | Example: IAS 7.14  |                           |
|   |  | documentation               | The cash outflow to manufacture or acquire assets held for rental to others and subsequently held for sale. |  |                           |
|   |  |                             | negatedLabel  | Payments to manufacture or acquire assets held for rental to others and subsequently held for sale                               |                           |
|   |  | 1                           |   |  |                           |

| Prefix   | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|--|---|-----------------------------|---------------|---|---|
| ifrs-full                                      | PaymentsToSuppliersFor<br>GoodsAndServices  | (X) duration, credit        | label         | Payments to suppliers for goods and services  | Example: IAS 7.14 c                               |
|  |   |                             | documentation | The cash outflow to suppliers for goods and services.   |   |
|  |   |                             | negatedLabel  | Payments to suppliers for goods and services  |   |
| ifrs-full                                      | PaymentsToSuppliersFor<br>GoodsAndServicesAndToAn<br>dOnBehalfOfEmployees             | X duration, credit          | label         | Payments to suppliers for goods and services and to and on behalf of employees  | Common practice: IAS 7.14                         |
|  |   |                             | documentation | The cash outflow for payments to suppliers for goods and services and to, and on behalf of, employees.  |   |
| ifrs-full PensionDefinedBenefitPlans<br>Member |   | member                      | label         | Pension defined benefit plans [member]  | Common practice:<br>IAS 19.138 b                  |
|  |   |                             | documentation | This member stands for pension defined benefit plans. [Refer: Defined benefit plans [member]]   |   |
| ifrs-full                                      | PercentageOfEntitysRevenue  | X.XX duration               | label         | Percentage of entity's revenue  | Common practice: IFRS 8.34                        |
|  |   |                             | documentation | The percentage of the entity's revenue. [Refer: Revenue]  |   |
| ifrs-full                                      | PercentageOfReasonablyPossi<br>bleDecreaseInActuarialAs<br>sumption                   | X.XX instant                | label         | Percentage of reasonably possible decrease in actuarial assumption  | Disclosure: IAS 19.145 a                          |
|  |   |                             | documentation | The reasonably possible percentage of the decrease in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer: Actuarial assumptions [member]] |   |
| bleΓ   | PercentageOfReasonablyPossi<br>bleDecreaseInRiskExposure<br>ThatArisesFromContractsWi | X.XX instant                | label         | Percentage of reasonably possible decrease in risk variable that arises from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a |
|  | thinScopeOfIFRS17   |                             | documentation | The percentage of the reasonably possible decrease in the risk variable that arises from contracts within scope of IFRS 17.   |   |

| Prefix   | Element name/role URI  | Element type and attributes | Label type  | Label content   | References                            |
|----------|--|-----------------------------|---|---|---------------------------------------|
| frs-full | PercentageOfReasonablyPossi<br>bleDecreaseInUnobservableIn<br>putAssets                          | X.XX instant                | label   | Percentage of reasonably possible decrease in unobservable input, assets  | Common practice:<br>IFRS 13.93 h (ii) |
|          |  |                             | documentation   | The percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of assets.   |                                       |
|          |  | commentaryGui-<br>dance     | Use this element for decreases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent decrease in cash flows. Also use this element for decreases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point decrease in an 8 per cent discount rate to a discount rate of 6 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent decrease in an 8 per cent discount rate to a discount rate of 7.84 per cent (ie multiplied by 0.98). In such cases, create extension elements. |   |                                       |
| frs-full | PercentageOfReasonablyPossi<br>bleDecreaseInUnobservableIn<br>putEntitysOwnEquityInstru<br>ments | X.XX instant                | label   | Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments   | Common practice:<br>IFRS 13.93 h (ii) |
|          | mento  |                             | documentation   | The percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of the entity's own equity instruments.  |                                       |
|          |  |                             | commentaryGui-<br>dance   | Use this element for decreases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent decrease in cash flows. Also use this element for decreases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point decrease in an 8 per cent discount rate to a discount rate of 6 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent decrease in an 8 per cent discount rate to a discount rate of 7.84 per cent (ie multiplied by 0.98). In such cases, create extension elements. |                                       |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content   | References  |
|-----------|--|-----------------------------|-------------------------|---|---|
| ifrs-full | PercentageOfReasonablyPossi<br>bleDecreaseInUnobservableIn<br>putLiabilities                               | X.XX instant                | label                   | Percentage of reasonably possible decrease in unobservable input, liabilities   | Common practice:<br>IFRS 13.93 h (ii)             |
|           |  |                             | documentation           | The percentage of a reasonably possible decrease in an unobservable input used in fair value measurement of liabilities.  |   |
|           |  |                             | commentaryGui-<br>dance | Use this element for decreases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent decrease in cash flows. Also use this element for decreases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point decrease in an 8 per cent discount rate to a discount rate of 6 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent decrease in an 8 per cent discount rate to a discount rate of 7.84 per cent (ie multiplied by 0.98). In such cases, create extension elements. |   |
| ifrs-full | PercentageOfReasonablyPossi<br>bleIncreaseInActuarialAs<br>sumption  | X.XX instant                | label                   | Percentage of reasonably possible increase in actuarial assumption  | Disclosure: IAS 19.145 a                          |
|           |  |                             | documentation           | The reasonably possible percentage of the increase in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer: Actuarial assumptions [member]]   |   |
| ifrs-full | PercentageOfReasonablyPossi<br>bleIncreaseInRiskExposure<br>ThatArisesFromContractsWi<br>thinScopeOfIFRS17 | X.XX instant                | label                   | Percentage of reasonably possible increase in risk variable that arises from contracts within scope of IFRS 17  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a |
|           | 1  |                             | documentation           | The percentage of a reasonably possible increase in the risk variable that arises from contracts within scope of IFRS 17.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content  | References                            |
|-----------|--|-----------------------------|-------------------------|--|---------------------------------------|
| ifrs-full | PercentageOfReasonablyPossi<br>bleIncreaseInUnobservableIn<br>putAssets                          | X.XX instant                | label                   | Percentage of reasonably possible increase in unobservable input, assets   | Common practice:<br>IFRS 13.93 h (ii) |
|           |  |                             | documentation           | The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of assets.  |                                       |
|           |  |                             | commentaryGui-<br>dance | Use this element for increases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent increase in cash flows. Also use this element for increases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point increase in an 8 per cent discount rate to a discount rate of 10 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent increase in an 8 per cent discount rate to a discount rate of 8.16 per cent (ie multiplied by 1.02). In such cases, create extension elements. |                                       |
| ifrs-full | PercentageOfReasonablyPossi<br>bleIncreaseInUnobservableIn<br>putEntitysOwnEquityInstru<br>ments | X.XX instant                | label                   | Percentage of reasonably possible increase in unobservable input, entity's own equity instruments  | Common practice:<br>IFRS 13.93 h (ii) |
|           | Herics   |                             | documentation           | The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of the entity's own equity instruments.   |                                       |
|           |  |                             | commentaryGui-<br>dance | Use this element for increases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent increase in cash flows. Also use this element for increases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point increase in an 8 per cent discount rate to a discount rate of 10 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent increase in an 8 per cent discount rate to a discount rate of 8.16 per cent (ie multiplied by 1.02). In such cases, create extension elements. |                                       |

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| Element name/role URI  | Element type and attributes  | Label type   | Label content  | References   |
|--|--|--|--|--|
| PercentageOfReasonablyPossi<br>bleIncreaseInUnobservableIn<br>putLiabilities | X.XX instant   | label  | Percentage of reasonably possible increase in unobservable input, liabilities  | Common practice:<br>IFRS 13.93 h (ii)  |
|  |  | documentation  | The percentage of a reasonably possible increase in an unobservable input used in fair value measurement of liabilities.   |  |
|  |  | commentaryGui-<br>dance  | Use this element for increases expressed as percentages in inputs not expressed as percentages—for example, a 2 per cent increase in cash flows. Also use this element for increases expressed in percentage points in inputs expressed as percentages—for example, a 2 percentage point increase in an 8 per cent discount rate to a discount rate of 10 per cent. Do not use this element for relative changes in inputs expressed as percentages—for example, a 2 per cent increase in an 8 per cent discount rate to a discount rate of 8.16 per cent (ie multiplied by 1.02). In such cases, create extension elements. |  |
| PercentageOfVotingEquityIn<br>terestsAcquired                                | X.XX instant   | label  | Percentage of voting equity interests acquired   | Disclosure: IFRS 3.B64 c   |
|  |  | documentation  | The percentage of voting equity interests acquired in a business combination. [Refer: Business combinations [member]]  |  |
| PerformanceObligationsAxis   | axis   | label  | Performance obligations [axis]   | Disclosure: IFRS 15.119  |
|  |  | documentation  | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
|  | PercentageOfReasonablyPossi bleIncreaseInUnobservableIn putLiabilities  PercentageOfVotingEquityIn terestsAcquired | PercentageOfReasonablyPossi bleIncreaseInUnobservableIn putLiabilities  PercentageOfVotingEquityIn terestsAcquired  X.XX instant | PercentageOfReasonablyPossi bleIncreaseInUnobservableIn putLiabilities    PercentageOfReasonablyPossi bleIncreaseInUnobservableIn putLiabilities   | PercentageOfReasonablyPossible   AXX instant   label   Percentage of reasonably possible increase in unobservable input, liabilities |

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| Prefix    | Element name/role URI                               | Element type and attributes | Label type    | Label content   | References              |
|-----------|---|-----------------------------|---------------|---|-------------------------|
| ifrs-full | PerformanceObligationsMem ber                       | member [default]            | label         | Performance obligations [member]  | Disclosure: IFRS 15.119 |
|           |   |                             | documentation | This member stands for all performance obligations. A performance obligation is a promise in a contract with a customer to transfer to the customer either: (a) a good or service (or a bundle of goods or services) that is distinct; or (b) a series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer. This member also represents the standard value for the 'Performance obligations' axis if no other member is used.  |                         |
| ifrs-full | PerformanceObligationsSatis fiedAtPointInTimeMember | member                      | label         | Performance obligations satisfied at point in time [member]   | Disclosure: IFRS 15.125 |
|           |   |                             | documentation | This member stands for performance obligations satisfied at a point in time. An entity satisfies a performance obligation at a point in time, if the performance obligation is not satisfied over time. [Refer: Performance obligations [member]]   |                         |
| ifrs-full | PerformanceObligationsSatis fiedOverTimeMember      | member                      | label         | Performance obligations satisfied over time [member]  | Disclosure: IFRS 15.124 |
|           |   |                             | documentation | This member stands for performance obligations satisfied over time. An entity satisfies a performance obligation over time, if one of the following criteria is met: (a) the customer simultaneously receives and consumes the benefits provided by the entity's performance as the entity performs; (b) the entity's performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced; or (c) the entity's performance does not create an asset with an alternative use to the entity and the entity has an enforceable right to payment for performance completed to date. [Refer: Performance obligations [member]] |                         |

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| Prefix   | Element name/role URI                    | Element type and attributes | Label type  | Label content  | References                   |
|--|--|-----------------------------|---|--|------------------------------|
| ifrs-full  | PeriodCoveredByFinan cialStatements      | text                        | label   | Period covered by financial statements   | Disclosure: IAS 1.51 c       |
|  |  |                             | documentation   | The description of the period covered by the set of financial statements or notes.   |                              |
| ifrs-full  | PlanAssetsAtFairValue                    | X instant, debit            | label   | Plan assets, at fair value   | Common practice: IAS 19.57 a |
|  |  | documentation               | The fair value of defined benefit plan assets. Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies. [Refer: At fair value [member]]   |  |                              |
|  |  |                             | totalLabel  | Total plan assets, at fair value   |                              |
| ifrs-full PlanAssetsMember   | PlanAssetsMember                         | member                      | label   | Plan assets [member]   | Disclosure: IAS 19.140 a (i) |
|  |  |                             | documentation   | This member stands for defined benefit plan assets. Plan assets comprise: (a) assets held by a long-term employee benefit fund; and (b) qualifying insurance policies. |                              |
| ifrs-full  | PlantsMember                             | Member member               | label   | Plants [member]  | Common practice: IAS 41.41   |
|  |  |                             | documentation   | This member stands for plants.   |                              |
| ifrs-full  | PortfolioAndOtherManage<br>mentFeeIncome | X duration, credit          | label   | Portfolio and other management fee income  | Common practice: IAS 1.112 c |
|  |  |                             | documentation   | The amount of income recognised from portfolio and other management fees.  |                              |
| ifrs-full PortionOfConsiderationPai<br>dReceivedConsistingOfCa<br>shAndCashEquivalents | dReceivedConsistingOfCa                  | X duration, credit          | label   | Portion of consideration paid (received) consisting of cash and cash equivalents   | Disclosure: IAS 7.40 b       |
|  |  | documentation               | The portion of consideration paid or received, consisting of cash and cash equivalents, in respect of both obtaining and losing control of subsidiaries or other businesses. [Refer: Subsidiaries [member]; Cash and cash equivalents; Consideration paid (received)] |  |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | PortionOfGainsLossesRecog<br>nisedWhenControlOfSubsi<br>diaryIsLostAttributableToDer<br>ecognisingRegulatoryDeferra | X duration, credit          | label         | Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary   | Disclosure: IFRS 14.B28  |
|           | lAccountBalancesInFormer<br>Subsidiary  |                             | documentation | The portion of gains (losses) from losing control of a subsidiary that is attributable to derecognising regulatory deferral account balances in the former subsidiary. [Refer: Gains (losses) recognised when control of subsidiary is lost; Regulatory deferral account balances [member]; Subsidiaries [member]] |  |
| ifrs-full | PortionOfGainsLossesRecog<br>nisedWhenControlOfSubsi<br>diaryIsLostAttributableToRe<br>cognisingInvestmentRetaine   | X duration, credit          | label         | Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary  | Disclosure: IFRS 12.19 a                                       |
|           | dInFormerSubsidiary   |                             | documentation | The portion of gains (losses) from losing control of a subsidiary attributable to recognising any investment retained in the former subsidiary at its fair value at the date when control is lost. [Refer: Gains (losses) recognised when control of subsidiary is lost; Subsidiaries [member]]                    |  |
| ifrs-full | PostemploymentBenefitEx penseDefinedBenefitPlans  | X duration, debit           | label         | Post-employment benefit expense in profit or loss, defined benefit plans   | Common practice:<br>IAS 19.135 b, Common<br>practice: IAS 19.5 |
|           |   |                             | documentation | The amount of post-employment benefit expense included in profit or loss relating to defined benefit plans. [Refer: Profit (loss); Defined benefit plans [member]] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss]                      |  |
|           |   |                             | totalLabel    | Total post-employment benefit expense in profit or loss, defined benefit plans   |  |
| ifrs-full | PostemploymentBenefitEx penseDefinedBenefitPlansAb stract   |                             | label         | Post-employment benefit expense in profit or loss, defined benefit plans [abstract]  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                |
|-----------|--|-----------------------------|---------------|--|---------------------------|
| ifrs-full | PostemploymentBenefitEx<br>penseDefinedContribution<br>Plans | X duration, debit           | label         | Post-employment benefit expense, defined contribution plans  | Disclosure: IAS 19.53     |
|           |  |                             | documentation | The amount of post-employment benefit expense relating to defined contribution plans. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. |                           |
| ifrs-full | PostemploymentBenefitEx penseInProfitOrLoss                  | X duration, debit           | label         | Post-employment benefit expense in profit or loss  | Common practice: IAS 19.5 |
|           |  |                             | documentation | The amount of post-employment benefit expense included in profit or loss   |                           |
|           |  |                             | totalLabel    | Total post-employment benefit expense in profit or loss  |                           |
| ifrs-full | PostemploymentBenefitEx<br>penseInProfitOrLossAbstract       |                             | label         | Post-employment benefit expense in profit or loss [abstract]   |                           |
| ifrs-full | PostemploymentMedicalDefi<br>nedBenefitPlansMember           | member                      | label         | Post-employment medical defined benefit plans [member]   | Example: IAS 19.138 b     |
|           |  |                             | documentation | This member stands for post-employment medical defined benefit plans. [Refer: Defined benefit plans [member]]  |                           |
| ifrs-full | PotentialOrdinaryShareTran<br>sactionsMember                 | member                      | label         | Potential ordinary share transactions [member]   | Example: IAS 10.22 f      |
|           |  |                             | documentation | This member stands for potential ordinary share transactions. [Refer: Ordinary shares [member]]  |                           |

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| Prefix    | Element name/role URI            | Element type and attributes | Label type    | Label content  | References                                       |
|-----------|----------------------------------|-----------------------------|---------------|--|--|
| ifrs-full | PowerGeneratingAssetsMem ber     | member                      | label         | Power generating assets [member]   | Common practice: IAS 16.37                       |
|           |                                  |                             | documentation | This member stands for a class of property, plant and equipment representing assets that generate power. [Refer: Property, plant and equipment]  |  |
| ifrs-full | PrecontractCostsMember           | member                      | label         | Pre-contract costs [member]  | Example: IFRS 15.128 a                           |
|           |                                  |                             | documentation | This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the pre-contract costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers] |  |
| ifrs-full | PreferenceSharesMember           | member                      | label         | Preference shares [member]   | Common practice: IAS 1.79 a                      |
|           |                                  |                             | documentation | This member stands for equity instruments that are senior in some aspects to ordinary shares, but subordinate to debt instruments in terms of claim. [Refer: Ordinary shares [member]]   |  |
| ifrs-full | PremiumsWrittenNetOfRein surance | X duration, credit          | label         | Premiums written, net of reinsurance   | Common practice: Expiry date 2023-01-01 IAS 1.85 |
|           |                                  |                             | documentation | The amount of premiums written, net of amounts reinsured with third parties.   |  |
| ifrs-full | PrepaymentRiskMember             | member                      | label         | Prepayment risk [member]   | Example: IFRS 7.40 a, Example: IFRS 7.IG32       |
|           |                                  |                             | documentation | This member stands for the type of risk that one party to a financial asset will incur a financial loss because the other party repays earlier or later than expected. [Refer: Financial instruments, class [member]]                      |  |
| ifrs-full | Prepayments                      | X instant, debit            | label         | Prepayments  | Example: IAS 1.78 b                              |
|           |                                  |                             | documentation | Receivables that represent amounts paid for goods and services before they have been delivered.  |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | PrepaymentsAndAccruedIn comeIncludingContractAs sets               | X instant, debit            | label         | Prepayments and accrued income including contract assets  | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |  |                             | documentation | The amount of prepayments and accrued income, including contract assets. [Refer: Prepayments; Accrued income including contract assets]   |   |
|           |  |                             | totalLabel    | Total prepayments and accrued income including contract assets  |   |
| ifrs-full | PrepaymentsAndAccruedIn<br>comeIncludingContractAsset<br>sAbstract |                             | label         | Prepayments and accrued income including contract assets [abstract]   |   |
| ifrs-full | PrepaymentsAndAccruedIn comeOtherThanContractAs sets               | meOtherThanContractAs       | label         | Prepayments and accrued income other than contract assets   | Common practice: IAS 1.55,<br>Common practice: IAS 1.78 |
|           |  |                             | documentation | The amount of prepayments and accrued income, other than contract assets. [Refer: Prepayments; Accrued income other than contract assets] |   |
|           |  |                             | totalLabel    | Total prepayments and accrued income other than contract assets   |   |
| ifrs-full | PrepaymentsAndAccruedIn<br>comeOtherThanContractAs<br>setsAbstract |                             | label         | Prepayments and accrued income other than contract assets [abstract]  |   |
| ifrs-full | PresentationOfLeasesForLes<br>seeAbstract                          |                             | label         | Presentation of leases for lessee [abstract]  |   |
| ifrs-full | PresentationOfOverlayAp<br>proachAbstract                          |                             | label         | Presentation of overlay approach [abstract]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | PresentValueOfDefinedBenefi<br>tObligationMember                           | member                      | label         | Present value of defined benefit obligation [member]   | Disclosure: IAS 19.140 a (ii)                             |
|           |  |                             | documentation | This member stands for the present value of a defined benefit obligation. The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. |   |
| ifrs-full | PreviousGAAPMember   | member                      | label         | Previous GAAP [member]   | Disclosure: IFRS 1.24,<br>Disclosure: IFRS 1.29,          |
|           |  |                             | documentation | This member stands for the basis of accounting that the entity used immediately before adopting IFRSs. [Refer: IFRSs [member]]   | Common practice: IFRS 1.30                                |
| ifrs-full | PreviouslyStatedMember   | member                      | label         | Previously stated [member]   | Disclosure: IAS 1.106 b,<br>Disclosure: IAS 8.28 f (i),   |
|           |  |                             | documentation | This member stands for the information previously stated in the financial statements (ie before retrospective application or retrospective restatement).   | Disclosure: IAS 8.29 c (i),<br>Disclosure: IAS 8.49 b (i) |
| ifrs-full | PriceIndexMovements  | X.XX duration               | label         | Price index movements  | Disclosure: IAS 29.39 c                                   |
|           |  |                             | documentation | The movements in the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.  |   |
| ifrs-full | PricesSpecifiedInForwardA<br>greementsToPurchaseFinan<br>cialAssetsForCash | X instant, credit           | label         | Prices specified in forward agreements to purchase financial assets for cash   | Example: IFRS 7.B11D b                                    |
|           |  |                             | documentation | Prices specified in forward agreements to purchase financial assets for cash.  |   |
| ifrs-full | PrincipalPlaceOfBusiness   | text                        | label         | Principal place of business  | Disclosure: IAS 1.138 a                                   |
|           |  |                             | documentation | The place where an entity principally conducts operations.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | PrincipalPlaceOfBusinessO<br>fAssociate  | text                        | label         | Principal place of business of associate   | Disclosure: IAS 27.16 b (ii),<br>Disclosure: IAS 27.17 b (ii),                                   |
|           |  |                             | documentation | The principal place of business of an associate. [Refer: Principal place of business; Associates [member]]   | Disclosure: IFRS 12.21 a (iii)   |
| ifrs-full | PrincipalPlaceOfBusinessO<br>fEntityWhoseConsolidatedFi<br>nancialStatementsHaveBeen | text                        | label         | Principal place of business of entity whose consolidated financial statements have been produced for public use  | Disclosure: IAS 27.16 a  |
|           | ProducedForPublicUse   |                             | documentation | The principal place of business of the entity's ultimate or any intermediate parent whose consolidated financial statements that comply with IFRSs have been produced for public use. [Refer: Consolidated [member]; IFRSs [member]] |  |
| ifrs-full | PrincipalPlaceOfBusinessOf<br>JointOperation   | text                        | label         | Principal place of business of joint operation   | Disclosure: IFRS 12.21 a (iii)   |
|           |  |                             | documentation | The principal place of business of a joint operation. [Refer: Joint operations [member]; Principal place of business]  |  |
| ifrs-full | PrincipalPlaceOfBusinessOf<br>JointVenture   | text                        | label         | Principal place of business of joint venture   | Disclosure: IAS 27.16 b (ii),<br>Disclosure: IAS 27.17 b (ii),<br>Disclosure: IFRS 12.21 a (iii) |
|           |  |                             | documentation | The principal place of business of a joint venture. [Refer: Principal place of business; Joint ventures [member]]  |  |
| ifrs-full | PrincipalPlaceOfBusinessOf<br>Subsidiary   | text                        | label         | Principal place of business of subsidiary  | Disclosure: IAS 27.16 b (ii),<br>Disclosure: IAS 27.17 b (ii),                                   |
|           |  |                             | documentation | The principal place of business of a subsidiary. [Refer: Principal place of business; Subsidiaries [member]]   | Disclosure: IFRS 12.12 b,<br>Disclosure: IFRS 12.19B b   |
| ifrs-full | ProbabilityOfDefaultAxis   | axis                        | label         | Probability of default [axis]  | Example: IFRS 7.35M,<br>Example: IFRS 7.IG20C  |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                       |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | ProceedsFromDisposalOfEx plorationAndEvaluationAs sets  | X duration, debit           | label         | Proceeds from disposal of exploration and evaluation assets  | Common practice: IAS 7.16                        |
|           |   |                             | documentation | The cash inflow from the disposal of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]  |  |
| ifrs-full | ProceedsFromDisposalOfMi<br>ningAssets  | X duration, debit           | label         | Proceeds from disposal of mining assets  | Common practice: IAS 7.16                        |
|           |   |                             | documentation | The cash inflow from the disposal of mining assets. [Refer: Mining assets]   |  |
|           | ProceedsFromDisposalOfNon<br>currentAssetsOrDisposal<br>GroupsClassifiedAsHeldFor<br>SaleAndDiscontinuedOpera | X duration, debit           | label         | Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations  | Common practice: IAS 7.16                        |
|           | tions   |                             | documentation | The cash inflow from the disposal of non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale] |  |
| ifrs-full | ProceedsFromDisposalOfOi<br>lAndGasAssets   | X duration, debit           | label         | Proceeds from disposal of oil and gas assets   | Common practice: IAS 7.16                        |
|           |   |                             | documentation | The cash inflow from disposal of oil and gas assets. [Refer: Oil and gas assets]   |  |
| ifrs-full | ProceedsFromDisposalOrMa<br>turityOfAvailableforsaleFinan<br>cialAssets                                       | X duration, debit           | label         | Proceeds from disposal or maturity of available-for-sale financial assets  | Common practice: Expiry date 2023-01-01 IAS 7.16 |
|           |   |                             | documentation | The cash inflow from the disposal or maturity of available-for-sale financial assets. [Refer: Financial assets available-for-sale]   |  |

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| Prefix                                  | Element name/role URI   | Element type and attributes | Label type  | Label content   | References  |                            |
|---|---|-----------------------------|---|---|---|----------------------------|
| p<br>ta                                 | ProceedsFromDisposalsOfPro<br>pertyPlantAndEquipmentIn<br>tangibleAssetsOtherThan<br>GoodwillInvestmentProper | X duration, debit           | label   | Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets   | Common practice: IAS 7.16   |                            |
|   | tyAndOtherNoncurrentAs<br>sets  |                             | documentation   | The cash inflow from the disposal of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets. [Refer: Intangible assets other than goodwill; Investment property; Other non-current assets; Property, plant and equipment] |   |                            |
| frs-full ProceedsFromExerciseOfOp tions | X duration, debit   | label                       | Proceeds from exercise of options                             | Common practice: IAS 7.17   |   |                            |
|   | tions   |                             | documentation   | The cash inflow from the exercise of options.   |   |                            |
| ifrs-full                               | ProceedsFromExerciseOfWar rants   | X duration, debit           | label   | Proceeds from exercise of warrants  | Common practice: IAS 7.17   |                            |
| Talits                                  |   | documentation               | The cash inflow from the exercise of share purchase warrants. |   |   |                            |
| Gr                                      | ProceedsFromGovernment<br>GrantsClassifiedAsFinancin  |                             | label   | Proceeds from government grants, classified as financing activities   | Common practice: IAS 20.28  |                            |
|   | g. con the  |                             | documentation   | The cash inflow from government grants, classified as financing activities. [Refer: Government [member]; Government grants]   |   |                            |
|   |   |                             | terseLabel  | Proceeds from government grants   |   |                            |
| ifrs-full                               | GrantsClassifiedAsInvestin  |                             | X duration, debit   | label   | Proceeds from government grants, classified as investing activities | Common practice: IAS 20.28 |
| grenvines                               | greatites   | letivites                   | documentation   | The cash inflow from government grants, classified as investing activities. [Refer: Government [member]; Government grants]   |   |                            |
|   |   |                             | terseLabel  | Proceeds from government grants   |   |                            |
| ifrs-full                               | ProceedsFromIssueOfBonds  | X duration, debit           | label   | Proceeds from issue of bonds, notes and debentures  | Common practice: IAS 7.17   |                            |
|   | NotesAndreventures  | NotesAndDebentures          | documentation   | The cash inflow from the issuing of bonds, notes and debentures.  | _   |                            |

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| Prefix    | Element name/role URI  | Element type and attributes             | Label type    | Label content  | References                |
|-----------|--|---|---------------|--|---------------------------|
| ifrs-full | ProceedsFromIssueOfOrdi<br>naryShares                                  | X duration, debit                       | label         | Proceeds from issue of ordinary shares   | Common practice: IAS 7.17 |
|           |  |   | documentation | The cash inflow from the issuing of ordinary shares. [Refer: Ordinary shares [member]]   |                           |
| ifrs-full | ProceedsFromIssueOfPrefer enceShares                                   | X duration, debit                       | label         | Proceeds from issue of preference shares   | Common practice: IAS 7.17 |
|           |  |   | documentation | The cash inflow from the issuing of preference shares. [Refer: Preference shares [member]]   |                           |
| ifrs-full | ProceedsFromIssueOfSubordi   | X duration, debit                       | label         | Proceeds from issue of subordinated liabilities  | Common practice: IAS 7.17 |
|           | TARCELEMOTRICS   |   | documentation | The cash inflow from the issuing of subordinated liabilities. [Refer: Subordinated liabilities]  |                           |
| ifrs-full | ProceedsFromIssuingOtherE quityInstruments                             | X duration, debit                       | label         | Proceeds from issuing other equity instruments   | Example: IAS 7.17 a       |
|           |  |   | documentation | The cash inflow from issuing equity instruments that the entity does not separately disclose in the same statement or note.  |                           |
| ifrs-full | ProceedsFromIssuingShares  | X duration, debit                       | label         | Proceeds from issuing shares   | Example: IAS 7.17 a       |
|           |  |   | documentation | The cash inflow from issuing shares.   |                           |
| ifrs-full | ProceedsFromNoncurrentBor rowings                                      | eedsFromNoncurrentBor X duration, debit | label         | Proceeds from non-current borrowings   | Common practice: IAS 7.17 |
|           |  |   | documentation | The cash inflow from non-current borrowings obtained. [Refer: Borrowings]  |                           |
| ifrs-full | ProceedsFromOtherLongter<br>mAssetsClassifiedAsInvestin<br>gActivities |   | label         | Proceeds from sales of other long-term assets, classified as investing activities  | Example: IAS 7.16 b       |
|           | g. Edities   |   | documentation | The cash inflow from sales of long-term assets that the entity does not separately disclose in the same statement or note, classified as investing activities. [Refer: Assets] |                           |
|           |  |   | terseLabel    | Proceeds from sales of other long-term assets  |                           |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                |
|-----------|--|-----------------------------|---------------|---|---------------------------|
| ifrs-full | ProceedsFromSaleOrIssueOf<br>TreasuryShares                                | X duration, debit           | label         | Proceeds from sale or issue of treasury shares  | Common practice: IAS 7.17 |
|           |  |                             | documentation | The cash inflow from the sale or issuing of treasury shares. [Refer: Sale or issue of treasury shares; Treasury shares]                 |                           |
| ifrs-full | ProceedsFromSalesOfBiologi<br>calAssets                                    | X duration, debit           | label         | Proceeds from sales of biological assets  | Common practice: IAS 7.16 |
|           |  |                             | documentation | The cash inflow from sales of biological assets. [Refer: Biological assets]   |                           |
| ifrs-full | ProceedsFromSalesOfIntangi<br>bleAssetsClassifiedAsInvestin<br>gActivities | X duration, debit           | label         | Proceeds from sales of intangible assets, classified as investing activities  | Example: IAS 7.16 b       |
|           |  |                             | documentation | The cash inflow from sales of intangible assets, classified as investing activities. [Refer: Intangible assets other than goodwill]     |                           |
|           |  |                             | terseLabel    | Proceeds from sales of intangible assets  |                           |
| ifrs-full | ProceedsFromSalesOfInterest sInAssociates                                  | X duration, debit           | label         | Proceeds from sales of interests in associates  | Common practice: IAS 7.16 |
|           |  |                             | documentation | The cash inflow from sales of interests in associates. [Refer: Associates [member]]   |                           |
| ifrs-full | ProceedsFromSalesOfInvest<br>mentProperty                                  | X duration, debit           | label         | Proceeds from sales of investment property  | Common practice: IAS 7.16 |
|           |  |                             | documentation | The cash inflow from sales of investment property. [Refer: Investment property]   |                           |
| ifrs-full | ProceedsFromSalesOfInvest<br>mentsAccountedForUsingE<br>quityMethod        | X duration, debit           | label         | Proceeds from sales of investments accounted for using equity method  | Common practice: IAS 7.16 |
|           |  |                             | documentation | The cash inflow from sales of investments accounted for using the equity method. [Refer: Investments accounted for using equity method] |                           |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                     |
|-----------|---|-----------------------------|---------------|---|--------------------------------|
| ifrs-full | ProceedsFromSalesOfInvest<br>mentsOtherThanInvestment<br>sAccountedForUsingEquity<br>Method | X duration, debit           | label         | Proceeds from sales of investments other than investments accounted for using equity method   | Common practice: IAS 7.16      |
|           | Hicking   |                             | documentation | The cash inflow from sales of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method]  |                                |
| ifrs-full | ProceedsFromSalesOfProper<br>tyPlantAndEquipmentClassi<br>fiedAsInvestingActivities         | X duration, debit           | label         | Proceeds from sales of property, plant and equipment, classified as investing activities  | Example: IAS 7.16 b            |
|           |   |                             | documentation | The cash inflow from sales of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]   |                                |
|           |   |                             | terseLabel    | Proceeds from sales of property, plant and equipment  |                                |
| ifrs-full | ProceedsFromSalesOrMaturi<br>tyOfFinancialInstrumentsClas<br>sifiedAsInvestingActivities    | X duration, debit           | label         | Proceeds from sales or maturity of financial instruments, classified as investing activities  | Common practice: IAS 7.16      |
|           |   |                             | documentation | The cash inflow from sales or maturity of financial instruments, classified as investing activities. [Refer: Financial instruments, class [member]]   |                                |
| ifrs-full | ProceedsFromTransferActiv<br>ity  | X duration, debit           | label         | Proceeds from transfer activity during period representing greatest transfer activity   | Disclosure: IFRS 7.42G c (iii) |
|           |   |                             | documentation | The amount of proceeds recognised from the transfer of financial assets during the part of the reporting period within which the greatest transfer activity took place when the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer: Financial assets] |                                |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                       |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | ProceedsIncludedInProfitOr<br>LossInAccordanceWithPara<br>graph20AOfIAS16ThatRelate<br>ToItemsProducedThatAreNo<br>tOutputOfEntitysOrdinaryAc<br>tivities |                             | label         | Proceeds included in profit or loss in accordance with paragraph 20A of IAS 16 that relate to items produced that are not output of entity's ordinary activities   | Disclosure: Effective<br>2022-01-01 IAS 16.74A b |
|           |   |                             | documentation | The amount of proceeds included in profit or loss in accordance with paragraph 20A of IAS 16 that relate to items produced that are not an output of the entity's ordinary activities and are produced while bringing an item of property, plant and equipment to the location and condition necessary for it to be capable of operating in the manner intended by management. |  |
| ifrs-full | ProductionSupplies  | X instant, debit            | label         | Current production supplies  | Example: IAS 1.78 c, Common practice: IAS 2.37   |
|           |   |                             | documentation | A classification of current inventory representing the amount of supplies to be used for the production process. [Refer: Inventories]  |  |
| ifrs-full | ProductsAndServicesAxis   | axis                        | label         | Products and services [axis]   | Example: IFRS 15.B89 a,<br>Disclosure: IFRS 8.32 |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full | ProductsAndServicesMember   | member [default]            | label         | Products and services [member]   | Example: IFRS 15.B89 a,<br>Disclosure: IFRS 8.32 |
|           |   |                             | documentation | This member stands for the entity's products and services. It also represents the standard value for the 'Products and services' axis if no other member is used.  |  |
| ifrs-full | ProfessionalFeesExpense   | X duration, debit           | label         | Professional fees expense  | Common practice: IAS 1.112 c                     |
|           |   |                             | documentation | The amount of fees paid or payable for professional services.  |  |

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| Prefix  | Element name/role URI                            | Element type and attributes | Label type  | Label content  | References  |
|---|--|-----------------------------|---|--|---|
| frs-full  | ProfitLoss                                       | X duration, credit          | label   | Profit (loss)  | Disclosure: IAS 1.106 d (i),<br>Disclosure: IAS 1.81A a,<br>Disclosure: IAS 7.18 b, |
|   |  |                             | documentation   | The total of income less expenses from continuing and discontinued operations, excluding the components of other comprehensive income. [Refer: Other comprehensive income] | Disclosure: IFRS 1.24 b,  |
|   |  | totalLabel Profit (loss)    | Profit (loss)   | application of IFRS<br>9 IFRS 4.39L e, Disclosure:<br>IFRS 8.23, Disclosure:<br>IFRS 8.28 b  |   |
|   |  |                             |   |  |   |
| ifrs-full   | ProfitLossAbstract                               |                             | label   | Profit (loss) [abstract]   |   |
| ifrs-full   | ProfitLossAttributableToAb<br>stract             |                             | label   | Profit (loss), attributable to [abstract]  |   |
| ifrs-full   | ProfitLossAttributableToNon controllingInterests | X duration, credit          | label   | Profit (loss), attributable to non-controlling interests   | Disclosure: IAS 1.81B a (i),<br>Disclosure: IFRS 12.12 e                            |
|   |  |                             | documentation   | The profit (loss) from continuing and discontinued operations attributable to non-controlling interests. [Refer: Profit (loss); Non-controlling interests]                 |   |
| ifrs-full ProfitLossAttributableToOrdi<br>naryEquityHoldersOfParen<br>tEntity | X duration, credit                               | label                       | Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share | Disclosure: IAS 33.70 a  |   |
|   |  |                             | documentation   | The profit (loss) attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss)]   |   |
|   |  |                             | totalLabel  | Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share  |   |

| Element name/role URI   | Element type and attributes  | Label type  | Label content  | References   |
|---|--|---|--|--|
| ProfitLossAttributableToOrdi<br>naryEquityHoldersOfParen<br>tEntityAbstract                       |  | label   | Profit (loss), attributable to ordinary equity holders of parent entity [abstract]   |  |
| naryEquityHoldersOfParen  | X duration, credit   | label   | Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share  | Disclosure: IAS 33.70 a  |
| fects fects   |  | documentation   | The profit (loss) attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss)]   |  |
|   |  | totalLabel  | Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share  |  |
| ProfitLossAttributableToOw  | W X duration, credit   | label   | Profit (loss), attributable to owners of parent  | Disclosure: IAS 1.81B a (ii)   |
| nersOfParent  |  | documentation   | The profit (loss) from continuing and discontinued operations attributable to owners of the parent. [Refer: Profit (loss)]   |  |
| ProfitLossAttributableToParti<br>cipatingEquityInstrumentsO<br>therThanOrdinarySharesAb<br>stract |  | label   | Profit (loss) attributable to participating equity instruments other than ordinary shares [abstract]   |  |
|   | ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntityAbstract  ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntityIncludingDilutiveEffects  ProfitLossAttributableToOwnersOfParent  ProfitLossAttributableToOwnersOfParent | ProfitLossAttributableToOrdi naryEquityHoldersOfParen tEntityAbstract  ProfitLossAttributableToOrdi naryEquityHoldersOfParen tEntityIncludingDilutiveEf fects  ProfitLossAttributableToOw nersOfParent  ProfitLossAttributableToOw NersOfParent  ProfitLossAttributableToOw nersOfParent  ProfitLossAttributableToParti cipatingEquityInstrumentsO therThanOrdinarySharesAb | ProfitLossAttributableToOrdi naryEquityHoldersOfParen tEntityAbstract  ProfitLossAttributableToOrdi naryEquityHoldersOfParen tEntityIncludingDilutiveEf fects  ProfitLossAttributableToOw nersOfParent  ProfitLossAttributableToOw nersOfParent  ProfitLossAttributableToOw nersOfParent  ProfitLossAttributableToOw nersOfParent    Aduration   Label | ProfitLossAttributableToOrdi naryEquityHoldersOfParen tEntityAbstract  ProfitLossAttributableToOrdi naryEquityHoldersOfParen tEntityAbstract  ProfitLossAttributableToOrdi naryEquityHoldersOfParen tEntityIncludingDilutiveEf fects  A duration, credit documentation  Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share  The profit (loss) attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss)]  TotalLabel Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share  ProfitLossAttributableToOw nersOfParent  ProfitLossAttributableToOwn attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share  Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share  Profit (loss), attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share  Profit (loss), attributable to owners of parent entity, used in calculating and discontinued operations attributable to owners of the parent. [Refer: Profit (loss)]  Profit (loss) attributable to participating equity instruments other than ordinary shares [abstract] |

| Prefix                                   | Element name/role URI  | Element type and attributes | Label type              | Label content  | References   |
|--|--|-----------------------------|-------------------------|--|--|
| ifrs-full                                | ProfitLossAttributableToParti<br>cipatingEquityInstrumentsO<br>therThanOrdinarySharesUse<br>dInCalculatingBasicEarning<br>sLossPerInstrument   | X duration                  | label                   | Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument  | Common practice: IAS 33.70 a,<br>Common practice: IAS 33.A14 |
|  | SLOSSI CIIISU UIICIN   |                             | documentation           | The profit (loss) used in calculating basic earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss)]   |  |
|  |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign to use. Use a negative value for terms in brackets.                                     |  |
|  |  |                             | totalLabel              | Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument  |  |
|  |  |                             | negatedLabel            | Loss (profit) attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument  |  |
| cipatingEqu<br>therThanOr<br>dInCalculat | ProfitLossAttributableToParti<br>cipatingEquityInstrumentsO<br>therThanOrdinarySharesUse<br>dInCalculatingDilutedEarning<br>sLossPerInstrument | X duration, credit          | label                   | Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument  | Common practice: IAS 33.A14                                  |
|  | scossperiistrument   |                             | documentation           | The profit (loss) used in calculating diluted earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss)] |  |
|  |  |                             | totalLabel              | Profit (loss) attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument  |  |

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| Prefix  | Element name/role URI   | Element type and attributes | Label type  | Label content  | References  |
|---|---|-----------------------------|---|--|---|
| ifrs-full   | ProfitLossBeforeTax   | X duration, credit          | label   | Profit (loss) before tax   | Example: IAS 1.102, Example: IAS 1.103, Disclosure:             |
|   |   |                             | documentation   | The profit (loss) before tax expense or income. [Refer: Profit (loss)]   | IFRS 5.33 b (i), Example:<br>IFRS 8.23, Example:<br>IFRS 8.28 b |
|   |   |                             | totalLabel  | Profit (loss) before tax   |   |
| ifrs-full   | ProfitLossFromContinuingO perations   | X duration, credit          | label   | Profit (loss) from continuing operations   | Disclosure: IAS 1.81A a,<br>Disclosure: IFRS 12.B12 b (vi),     |
|   |   |                             | documentation   | The profit (loss) from continuing operations. [Refer: Continuing operations [member]; Profit (loss)]   | Disclosure: IFRS 8.23,<br>Disclosure: IFRS 8.28 b               |
|   |   | totalLabel                  | Profit (loss) from continuing operations  |  |   |
| perationsAttributableToNon  | ProfitLossFromContinuingO perationsAttributableToNon controllingInterests                       | X duration, credit          | label   | Profit (loss) from continuing operations attributable to non-controlling interests   | Example: IFRS 5 -, Example: 11,<br>Example: IFRS 5.33 d         |
|   |   |                             | documentation   | The profit (loss) from continuing operations attributable to non-controlling interests. [Refer: Profit (loss) from continuing operations; Non-controlling interests]   |   |
| ifrs-full   | ProfitLossFromContinuingO<br>perationsAttributableToOrdi<br>naryEquityHoldersOfParen<br>tEntity | rdi                         | label   | Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share  | Disclosure: IAS 33.70 a   |
| tLinty  | Canady  |                             | documentation   | The profit (loss) from continuing operations attributable to ordinary equity holders of the parent entity. [Refer: Continuing operations [member]; Profit (loss) from continuing operations]                                     |   |
| ifrs-full ProfitLossFromContinuingOperationsAttributableToOrdinaryEquityHoldersOfParentEntityIncludingDilutiveEffects | X duration, credit  | label                       | Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share | Disclosure: IAS 33.70 a  |   |
|   | ,   | , ,                         | documentation   | The profit (loss) from continuing operations attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from continuing operations] |   |

| Prefix   | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|--|--|-----------------------------|---------------|--|---|
| ifrs-full  | ProfitLossFromContinuingO perationsAttributableToParti cipatingEquityInstrumentsO therThanOrdinarySharesUse dInCalculatingBasicEarning   | X duration, credit          | label         | Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument   | Common practice: IAS 33.A14   |
|  | sLossPerInstrument   |                             | documentation | The profit (loss) from continuing operations used in calculating basic earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss) from continuing operations]   |   |
| perationsAttributabl<br>cipatingEquityInstru<br>therThanOrdinarySh | ProfitLossFromContinuingO perationsAttributableToParti cipatingEquityInstrumentsO therThanOrdinarySharesUse dInCalculatingDilutedEarning | X duration, credit          | label         | Profit (loss) from continuing operations attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument   | Common practice: IAS 33.A14   |
|  | sLossPerInstrument   |                             | documentation | The profit (loss) from continuing operations used in calculating diluted earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss) from continuing operations] |   |
| ifrs-full  | ProfitLossFromDiscontinue<br>dOperations   |                             | label         | Profit (loss) from discontinued operations   | Disclosure: IAS 1.82 ea,<br>Disclosure: IAS 1.98 e,<br>Disclosure: IFRS 12.B12 b (vii), |
|  |  |                             | documentation | The profit (loss) from discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]   | Disclosure: IFRS 5.33 a   |
| ifrs-full  | ProfitLossFromDiscontinue<br>dOperationsAttributableTo<br>NoncontrollingInterests  | X duration, credit          | label         | Profit (loss) from discontinued operations attributable to non-controlling interests   | Example: IFRS 5 -, Example: 11,<br>Example: IFRS 5.33 d                                 |
|  |  |                             | documentation | The profit (loss) from discontinued operations attributable to non-controlling interests. [Refer: Profit (loss) from discontinued operations; Non-controlling interests]   |   |

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| Prefix  | Element name/role URI  | Element type and attributes   | Label type  | Label content  | References                  |
|---|--|---|---|--|-----------------------------|
| ifrs-full ProfitLossFromDiscontinue<br>dOperationsAttributable<br>ToOrdinaryEquityHoldersOf<br>ParentEntity   | X duration, credit   | label   | Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity, used in calculating basic earnings per share | Disclosure: IAS 33.70 a  |                             |
|   |  |   | documentation   | The profit (loss) from discontinued operations attributable to ordinary equity holders of the parent entity. [Refer: Profit (loss) from discontinued operations]   |                             |
| ifrs-full   | ProfitLossFromDiscontinue<br>dOperationsAttributable<br>ToOrdinaryEquityHoldersOf<br>ParentEntityIncludingDiluti | X duration, credit  | label   | Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity, used in calculating diluted earnings per share  | Disclosure: IAS 33.70 a     |
|   | veEffects  |   | documentation   | The profit (loss) from discontinued operations attributable to ordinary equity holders of the parent entity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from discontinued operations]   |                             |
| dOperations<br>Participating  | ProfitLossFromDiscontinue<br>dOperationsAttributableTo<br>ParticipatingEquityInstru<br>mentsOtherThanOrdinary    | OperationsAttributableTo articipatingEquityInstru tentsOtherThanOrdinary haresUsedInCalculatingBasi | label   | Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary shares, used in calculating basic earnings (loss) per instrument   | Common practice: IAS 33.A14 |
|   | SharesUsedInCalculatingBasi<br>cEarningsLossPerInstrument  |   | documentation   | The profit (loss) from discontinued operations used in calculating basic earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss) from discontinued operations]   |                             |
| dOperationsAttributableTo<br>ParticipatingEquityInstru<br>mentsOtherThanOrdinary<br>SharesUsedInCalculatingDi | mentsOtherThanOrdinary   | ibutableTo<br>ityInstru<br>1Ordinary<br>culatingDi  | label   | Profit (loss) from discontinued operations attributable to participating equity instruments other than ordinary shares, used in calculating diluted earnings (loss) per instrument   | Common practice: IAS 33.A14 |
|   | lutedEarningsLossPerInstru   |   | documentation   | The profit (loss) from discontinued operations used in calculating diluted earnings (loss) per instrument attributable to equity instruments that participate in profit with ordinary shares according to a predetermined formula. [Refer: Profit (loss) from discontinued operations] |                             |

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| Prefix   | Element name/role URI   | Element type and attributes | Label type                              | Label content   | References                                |
|--|---|-----------------------------|---|---|---|
| ifrs-full ProfitLossFromOperatingAc tivities   | X duration, credit  | label                       | Profit (loss) from operating activities | Common practice: IAS 1.85,<br>Example: IAS 32.IE33  |   |
|  |   |                             | documentation                           | The profit (loss) from operating activities of the entity. [Refer: Profit (loss)]   |   |
|  |   |                             | totalLabel                              | Profit (loss) from operating activities   |   |
| mentInRegulatoryDeferra<br>countBalancesRelatedToF   | ProfitLossIncludingNetMove<br>mentInRegulatoryDeferralAc<br>countBalancesRelatedToProfi<br>tOrLossAndNetMovementIn<br>RelatedDeferredTax  | X duration, credit          | label                                   | Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax  | Disclosure: IFRS 14.23                    |
|  |   |                             | documentation                           | The profit (loss) that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss; Profit (loss)]                 |   |
| mentInRegulatoryDeferr<br>countBalancesRelatedTo<br>tOrLossAndNetMoveme<br>RelatedDeferredTaxAttri | ProfitLossIncludingNetMove<br>mentInRegulatoryDeferralAc<br>countBalancesRelatedToProfi<br>tOrLossAndNetMovementIn<br>RelatedDeferredTaxAttributa<br>bleToNoncontrollingInterests | X duration, credit          | label                                   | Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to non-controlling interests   | Example: IFRS 14.23, Example: IFRS 14.IE1 |
|  |   |                             | documentation                           | The profit (loss), attributable to non-controlling interests, that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Non-controlling interests] |   |

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| Prefix         | Element name/role URI   | Element type and attributes | Label type  | Label content   | References                                |
|----------------|---|-----------------------------|---|---|---|
| mo<br>co<br>tO | ProfitLossIncludingNetMove<br>mentInRegulatoryDeferralAc<br>countBalancesRelatedToProfi<br>tOrLossAndNetMovementIn<br>RelatedDeferredTaxAttributa | X duration, credit          | label   | Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to owners of parent  | Example: IFRS 14.23, Example: IFRS 14.IE1 |
|                | bleToOwnersOfParent   | documentation               | The profit (loss), attributable to owners of parent, that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax] |   |   |
| ifrs-full      | ProfitLossOfAcquiree  | X duration, credit          | label   | Profit (loss) of acquiree since acquisition date  | Disclosure: IFRS 3.B64 q (i)              |
|                |   |                             | documentation   | The profit (loss) of the acquiree, since the acquisition date, included in the consolidated statement of comprehensive income. [Refer: Profit (loss)]   |   |
| ifrs-full      | ProfitLossOfCombinedEntity  | X duration, credit          | label   | Profit (loss) of combined entity as if combination occurred at beginning of period  | Disclosure: IFRS 3.B64 q (ii)             |
|                |   |                             | documentation   | The profit (loss) of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations [member]; Profit (loss)] |   |
| ifrs-full      | ProfitLossRecognisedOnEx<br>changingConstructionServi<br>cesForFinancialAsset2011   | X duration, credit          | label   | Profit (loss) recognised on exchanging construction services for financial asset  | Disclosure: SIC 29.6A                     |
|                |   |                             | documentation   | The profit (loss) recognised on exchanging construction services for a financial asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)]   |   |

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| Prefix                      | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------------------------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full                   | ProfitLossRecognisedOnEx changingConstructionServi cesForIntangibleAsset2011 | X duration, credit          | label         | Profit (loss) recognised on exchanging construction services for intangible asset   | Disclosure: SIC 29.6A        |
|                             |  |                             | documentation | The profit (loss) recognised on exchanging construction services for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)] |                              |
| frs-full                    | ProfitsLossesOnDisposalOfIn vestmentsAndChangesInVa lueOfInvestments         | X duration, credit          | label         | Profit (loss) on disposal of investments and changes in value of investments  | Disclosure: IAS 26.35 b (ix) |
|                             |  |                             | documentation | The profit (loss) on disposal of investments and changes in the value of investments. [Refer: Profit (loss)]  |                              |
| ifrs-full ProgrammingAssets | ProgrammingAssets  | X instant, debit            | label         | Programming assets  | Common practice: IAS 1.55    |
|                             |  |                             | documentation | The amount of assets relating to programming. [Refer: Assets]   |                              |
| frs-full                    | PropertyAmountContributed<br>ToFairValueOfPlanAssets                         | X instant, debit            | label         | Real estate, amount contributed to fair value of plan assets  | Example: IAS 19.142 d        |
|                             |  |                             | documentation | The amount real estate contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]                                      |                              |
| frs-full                    | PropertyDevelopmentAnd<br>ProjectManagementExpense                           | X duration, debit           | label         | Property development and project management expense   | Common practice: IAS 1.85    |
|                             |  |                             | documentation | The amount of expense arising from property development and project management.   |                              |
| frs-full                    | PropertyDevelopmentAnd<br>ProjectManagementIncome                            | X duration, credit          | label         | Property development and project management income  | Common practice: IAS 1.85    |
|                             |  |                             | documentation | The amount of income arising from property development and project management.  |                              |

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| Prefix    | Element name/role URI                                   | Element type and attributes | Label type       | Label content   | References   |
|-----------|---|-----------------------------|------------------|---|--|
| ifrs-full | PropertyIntendedForSaleInOr dinaryCourseOfBusiness      | X instant, debit            | label            | Property intended for sale in ordinary course of business   | Common practice: IAS 1.55                          |
|           |   |                             | documentation    | The amount of property intended for sale in the ordinary course of business of the entity. Property is land or a building - or part of a building - or both.  |  |
| ifrs-full | PropertyManagementEx pense                              | X duration, debit           | label            | Property management expense   | Common practice: IAS 1.112 c                       |
|           |   |                             | documentation    | The amount of expense relating to property management. Property is land or a building - or part of a building - or both.  |  |
| ifrs-full | PropertyPlantAndEquipment                               | X instant, debit            | label            | Property, plant and equipment   | Disclosure: IAS 1.54 a,<br>Disclosure: IAS 16.73 e |
|           |   |                             | documentation    | The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period. |  |
|           |   |                             | totalLabel       | Total property, plant and equipment   |  |
|           |   |                             | periodStartLabel | Property, plant and equipment at beginning of period  |  |
|           |   |                             | periodEndLabel   | Property, plant and equipment at end of period  |  |
| ifrs-full | PropertyPlantAndEquipmen<br>tAbstract                   |                             | label            | Property, plant and equipment [abstract]  |  |
| ifrs-full | PropertyPlantAndEquipment<br>ByOperatingLeaseStatusAxis | axis                        | label            | Property, plant and equipment by operating lease status [axis]  | Disclosure: IFRS 16.95                             |
|           |   |                             | documentation    | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References              |
|-----------|---|-----------------------------|---------------|--|-------------------------|
|           | PropertyPlantAndEquipment<br>ByOperatingLeaseStatusMem<br>ber               | member [default]            | label         | Property, plant and equipment by operating lease status [member]   | Disclosure: IFRS 16.95  |
|           |   |                             | documentation | This member stands for all property, plant and equipment when disaggregated by the operating lease status by a lessor. It also represents the standard value for the 'Property, plant and equipment by operating lease status' axis if no other member is used. [Refer: Property, plant and equipment] |                         |
| ifrs-full | PropertyPlantAndEquipment<br>CarryingAmountAtCostOfRe<br>valuedAssets       | X instant, debit            | label         | Property, plant and equipment, revalued assets, at cost  | Disclosure: IAS 16.77 e |
|           | valuedAssets  |                             | documentation | The amount of property, plant and equipment that would have been recognised had the revalued assets been carried under the cost model. [Refer: Property, plant and equipment]  |                         |
| ifrs-full | PropertyPlantAndEquipment<br>CarryingAmountOfAssetsRe<br>tiredFromActiveUse | X instant, debit            | label         | Property, plant and equipment, assets retired from active use and not classified as held for sale  | Example: IAS 16.79 c    |
|           |   |                             | documentation | The amount of property, plant and equipment retired from active use and not classified as held for sale in accordance with IFRS 5. [Refer: Property, plant and equipment]  |                         |
| ifrs-full | PropertyPlantAndEquipment<br>CarryingAmountOfRevalue                        | X instant, debit            | label         | Property, plant and equipment, revalued assets   | Disclosure: IAS 16.77   |
|           | dAssets   |                             | documentation | The amount of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]   |                         |
| ifrs-full | PropertyPlantAndEquipmen<br>tExpendituresRecognisedFor<br>Constructions     | X instant, debit            | label         | Property, plant and equipment, expenditures recognised in course of its construction   | Disclosure: IAS 16.74 b |
|           |   |                             | documentation | The amount of expenditures recognised in the carrying amount of an item of property, plant and equipment in the course of its construction. [Refer: Carrying amount [member]; Property, plant and equipment]   |                         |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | PropertyPlantAndEquipment<br>FairValueUsedAsDeemedCost               | X instant, debit            | label         | Property, plant and equipment fair value used as deemed cost   | Disclosure: IFRS 1.30                          |
|           |  |                             | documentation | The amount of property, plant and equipment, for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Property, plant and equipment]  |  |
| frs-full  | PropertyPlantAndEquipment<br>GrossCarryingAmountFully<br>Depreciated | X instant, debit            | label         | Property, plant and equipment, gross carrying amount of fully depreciated assets still in use  | Example: IAS 16.79 b                           |
|           |  |                             | documentation | The gross carrying amount of fully depreciated property, plant and equipment that is still in use. [Refer: Gross carrying amount [member]; Property, plant and equipment]  |  |
| ifrs-full | PropertyPlantAndEquipment<br>Member                                  | member                      | label         | Property, plant and equipment [member]   | Disclosure: IAS 16.73,<br>Example: IAS 36.127, |
|           |  |                             | documentation | This member stands for property, plant and equipment. It also represents the standard value for the 'Classes of property, plant and equipment' axis if no other member is used. [Refer: Property, plant and equipment]   | Example: IFRS 16.53                            |
| frs-full  | PropertyPlantAndEquipment<br>NotSubjectToOperatingLe<br>asesMember   | member                      | label         | Property, plant and equipment not subject to operating leases [member]   | Disclosure: IFRS 16.95                         |
|           |  |                             | documentation | This member stands for property, plant and equipment that is not subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Property, plant and equipment] |  |
| ifrs-full | PropertyPlantAndEquip<br>mentPledgedAsSecurity                       | X instant, debit            | label         | Property, plant and equipment, pledged as security   | Disclosure: IAS 16.74 a                        |
|           |  |                             | documentation | The amount of property, plant and equipment pledged as security for liabilities. [Refer: Property, plant and equipment]  |  |

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| Prefix                                   | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                       |
|--|--|-----------------------------|---------------|--|--|
| ifrs-full                                | PropertyPlantAndEquipment<br>ProceedsBeforeIntendedUse<br>Member | member                      | label         | Property, Plant and Equipment-Proceeds before Intended Use [member]  | Disclosure: Expiry date<br>2024-01-01 IAS 16.81N |
|  |  |                             | documentation | This member stands for Property, Plant and Equipment-Proceeds before Intended Use (Amendments to IAS 16) issued in May 2020.   |  |
| frs-full                                 | PropertyPlantAndEquipmen<br>tRecognisedAsOfAcquisition<br>Date   | X instant, debit            | label         | Property, plant and equipment recognised as of acquisition date  | Example: IFRS 3.B64 i,<br>Example: IFRS 3.IE72   |
|  |  |                             | documentation | The amount recognised as of the acquisition date for plant, property and equipment acquired in a business combination. [Refer: Property, plant and equipment; Business combinations [member]]  |  |
|  | PropertyPlantAndEquipmen<br>tRestrictionsOnTitle                 | X instant, debit            | label         | Property, plant and equipment, restrictions on title   | Disclosure: IAS 16.74 a                          |
|  |  |                             | documentation | The amount of property, plant and equipment subject to restrictions on title. [Refer: Property, plant and equipment]   |  |
| frs-full                                 | PropertyPlantAndEquipmen<br>tRevaluationAbstract                 |                             | label         | Property, plant and equipment, revaluation [abstract]  |  |
| ifrs-full PropertyPlant<br>tRevaluationS | PropertyPlantAndEquipmen<br>tRevaluationSurplus                  | X instant, credit           | label         | Property, plant and equipment, revaluation surplus   | Disclosure: IAS 16.77 f                          |
|  |  |                             | documentation | The amount of revaluation surplus that relates to property, plant and equipment. [Refer: Property, plant and equipment; Revaluation surplus]   |  |
| ifrs-full                                | PropertyPlantAndEquipment<br>SubjectToOperatingLeases<br>Member  | member                      | label         | Property, plant and equipment subject to operating leases [member]   | Disclosure: IFRS 16.95                           |
|  |  |                             | documentation | This member stands for property, plant and equipment that is subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Property, plant and equipment] |  |

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| Prefix    | Element name/role URI                          | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | PropertyPlantAndEquipment<br>TemporarilyIdle   | X instant, debit            | label         | Property, plant and equipment, temporarily idle  | Example: IAS 16.79 a  |
|           | , ,  |                             | documentation | The amount of temporarily idle property, plant and equipment. [Refer: Property, plant and equipment]   |   |
| ifrs-full | PropertyServiceChargeEx pense                  | (X) duration, debit         | label         | Property service charge expense  | Common practice: IAS 1.112 c  |
|           |  |                             | documentation | The amount of expense arising from charges related to servicing of property.   | -   |
|           |  |                             | negatedLabel  | Property service charge expense  |   |
| ifrs-full | PropertyServiceChargeIn come                   | X duration, credit          | label         | Property service charge income   | Common practice: IAS 1.112 c  |
|           |  |                             | documentation | The amount of income arising from charges related to servicing of property.  |   |
| ifrs-full | PropertyServiceChargeInco<br>meExpense         | X duration, credit          | label         | Property service charge income (expense)   | Common practice: IAS 1.112 c  |
|           |  |                             | documentation | The amount of income or expense arising from property service charge. [Refer: Property service charge expense; Property service charge income] |   |
|           |  |                             | netLabel      | Net property service charge income (expense)   |   |
| ifrs-full | PropertyServiceChargeInco<br>meExpenseAbstract |                             | label         | Property service charge income (expense) [abstract]  |   |
| ifrs-full | PropertyTaxExpense                             | X duration, debit           | label         | Property tax expense   | Common practice: IAS 1.85   |
|           |  |                             | documentation | The amount of tax expense levied on property. Property is land or a building - or part of a building - or both.                                |   |
| ifrs-full | ProportionOfOwnershipInter<br>estInAssociate   | X.XX duration               | label         | Proportion of ownership interest in associate  | Disclosure: IAS 27.16 b (iii),<br>Disclosure: IAS 27.17 b (iii),<br>Disclosure: IFRS 12.21 a (iv) |
|           | estili/Associate                               |                             | documentation | The proportion of ownership interest in an associate attributable to the entity. [Refer: Associates [member]]                                  |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |  |
|-----------|---|-----------------------------|---------------|--|---|--|
| ifrs-full | ProportionOfOwnershipInter estInJointOperation                | X.XX duration               | label         | Proportion of ownership interest in joint operation  | Disclosure: IFRS 12.21 a (iv)   |  |
|           |   |                             | documentation | The proportion of ownership interest in a joint operation attributable to the entity. [Refer: Joint operations [member]]                           |   |  |
| ifrs-full | ProportionOfOwnershipInter estInJointVenture                  | X.XX duration               | label         | Proportion of ownership interest in joint venture  | Disclosure: IAS 27.16 b (iii),<br>Disclosure: IAS 27.17 b (iii),                              |  |
|           |   |                             | documentation | The proportion of ownership interest in a joint venture attributable to the entity. [Refer: Joint ventures [member]]                               | Disclosure: IFRS 12.21 a (iv)   |  |
| ifrs-full | ProportionOfOwnershipInter estInSubsidiary                    | X.XX duration               | label         | Proportion of ownership interest in subsidiary   | Disclosure: IAS 27.16 b (iii),<br>Disclosure: IAS 27.17 b (iii),                              |  |
|           |   |                             | documentation | The proportion of ownership interest in a subsidiary attributable to the entity. [Refer: Subsidiaries [member]]                                    | Disclosure: IFRS 12.19B c   |  |
| ifrs-full | ProportionOfOwnershipInter estsHeldByNoncontrollingIn terests | X.XX duration               | label         | Proportion of ownership interests held by non-controlling interests  | Disclosure: IAS 27.16 b (iii), Disclosure: IAS 27.17 b (iii),                                 |  |
|           |   |                             | documentation | The proportion of ownership interests in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests] |   |  |
|           | ProportionOfVotingPower<br>HeldInAssociate                    | X.XX duration               | label         | Proportion of voting rights held in associate  |   |  |
|           |   |                             | documentation | The proportion of the voting rights in an associate held by the entity. [Refer: Associates [member]]   | Disclosure: IFRS 12.21 a (iv)   |  |
| ifrs-full | ProportionOfVotingPower<br>HeldInSubsidiary                   | X.XX duration               | label         | Proportion of voting rights held in subsidiary   | Disclosure: IAS 27.16 b (iii),<br>Disclosure: IAS 27.17 b (iii),<br>Disclosure: IFRS 12.19B c |  |
|           |   |                             | documentation | The proportion of the voting rights in a subsidiary held by the entity. [Refer: Subsidiaries [member]]   |   |  |
| ifrs-full | ProportionOfVotingRight<br>sHeldByNoncontrollingInter         | X.XX duration               | label         | Proportion of voting rights held by non-controlling interests  | Disclosure: IFRS 12.12 d  |  |
|           | ests  |                             | documentation | The proportion of the voting rights in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests]   |   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | ProportionOfVotingRight sHeldInJointOperation                                | X.XX duration               | label         | Proportion of voting rights held in joint operation  | Disclosure: IFRS 12.21 a (iv)                                    |
|           |  |                             | documentation | The proportion of the voting rights in a joint operation held by the entity. [Refer: Joint operations [member]]                          |  |
| ifrs-full | ProportionOfVotingRight<br>sHeldInJointVenture                               | X.XX duration               | label         | Proportion of voting rights held in joint venture  | Disclosure: IAS 27.16 b (iii),<br>Disclosure: IAS 27.17 b (iii), |
|           |  |                             | documentation | The proportion of the voting rights in a joint venture held by the entity. [Refer: Joint ventures [member]]                              | Disclosure: IFRS 12.21 a (iv)                                    |
| ifrs-full | ProvisionForCreditCommit<br>mentsMember                                      | member                      | label         | Provision for credit commitments [member]  | Common practice: IAS 37.84                                       |
|           |  |                             | documentation | This member stands for a provision for credit commitments entered into by the entity. [Refer: Other provisions [member]]                 |  |
| ifrs-full | ProvisionForDecommissionin<br>gRestorationAndRehabilita<br>tionCosts         | X instant, credit           | label         | Provision for decommissioning, restoration and rehabilitation costs  | Example:IAS 37 - D Examples: disclosures, Example: IAS 37.8      |
|           |  |                             | documentation | The amount of provision for costs related to decommissioning, restoration and rehabilitation. [Refer: Other provisions]                  |  |
|           |  |                             | totalLabel    | Total provision for decommissioning, restoration and rehabilitation costs  |  |
| ifrs-full | ProvisionForDecommissionin<br>gRestorationAndRehabilita<br>tionCostsAbstract |                             | label         | Provision for decommissioning, restoration and rehabilitation costs [abstract]   |  |
| ifrs-full | ProvisionForDecommissionin<br>gRestorationAndRehabilita<br>tionCostsMember   | member                      | label         | Provision for decommissioning, restoration and rehabilitation costs [member]   | Example:IAS 37 - D Examples: disclosures, Example: IAS 37.8      |
|           |  |                             | documentation | This member stands for a provision relating to decommissioning, restoration and rehabilitation costs. [Refer: Other provisions [member]] |  |

References

Common practice: IAS 37.84

Element type and attributes

member

Label type

[member]]

documentation

label

Label content

This member stands for a provision for taxes other than income tax. Income taxes include all domestic and foreign taxes which are based on taxable profits. Income taxes also include taxes, such as withholding taxes, which are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity. [Refer: Other provisions

Provision for taxes other than income tax [member]

Element name/role URI

ProvisionForTaxesOtherTha

nIncomeTaxMember

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| Prefix | Element name/role URI                                     | Element type and attributes | Label type         | Label content   | References           |
|--------|---|-----------------------------|--------------------|---|----------------------|
|        | ProvisionOfGuaranteesOrCol<br>lateralByEntityRelatedParty | X duration                  | label              | Provision of guarantees or collateral by entity, related party transactions   | Example: IAS 24.21 h |
|        | Transactions  |                             | documentation      | The amount of guarantees or collateral provided by the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]   |                      |
|        |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to odeparture from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                      |

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| Prefix        | Element name/role URI                                     | Element type and attributes | Label type         | Label content  | References           |
|---------------|---|-----------------------------|--------------------|--|----------------------|
| lateralToEnti | ProvisionOfGuaranteesOrCol<br>lateralToEntityRelatedParty | X duration                  | label              | Provision of guarantees or collateral to entity, related party transactions  | Example: IAS 24.21 h |
|               | Transactions  |                             | documentation      | The amount of guarantees or collateral provided to the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]  |                      |
|               |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to odeparture from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                      |

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| Prefix   | Element name/role URI                                 | Element type and attributes | Label type   | Label content   | References                                       |
|--|---|-----------------------------|--|---|--|
| ifrs-full  | Provisions  | X instant, credit           | label  | Provisions  | Disclosure: IAS 1.54 l                           |
|  |   |                             | documentation  | The amount of liabilities of uncertain timing or amount, including provisions for employee benefits.  |  |
|  |   |                             | totalLabel   | Total provisions  |  |
| ifrs-full  | ProvisionsAbstract                                    |                             | label  | Provisions [abstract]   |  |
| ifrs-full  | ProvisionsArisingFromLiabili<br>tyAdequacyTests       | X instant, credit           | label  | Provisions arising from liability adequacy tests  | Example: Expiry date 2023-01-01 IFRS 4.37 b,     |
|  |   |                             | documentation  | The amount of provisions arising from an assessment of whether the carrying amount of an insurance liability needs to be increased (or the carrying amount of related deferred acquisition costs or related intangible assets decreased), based on a review of future cash flows. [Refer: Carrying amount [member]; Provisions] | Example: Expiry date<br>2023-01-01 IFRS 4.IG22 d |
| ifrs-full ProvisionsForDoubtfulDebts RelatedToOutstandingBalan cesOfRelatedPartyTransac tion | redToOutstandingBalan                                 | label                       | Provisions for doubtful debts related to outstanding balances of related party transaction | Disclosure: IAS 24.18 c   |  |
|  |   |                             | documentation  | The amount of provisions for doubtful debts related to the amount of outstanding balances in related party transactions. [Refer: Provisions]  |  |
| ifrs-full  | full ProvisionsForEmployeeBene X instant, credit fits | X instant, credit           | label  | Provisions for employee benefits  | Disclosure: IAS 1.78 d                           |
|  |   |                             | documentation  | The amount of provisions for employee benefits. [Refer: Employee benefits expense; Provisions]  |  |
| ifrs-full  | ProvisionsForFutureNonparti cipatingBenefits          | X instant, credit           | label  | Provisions for future non-participating benefits  | Example: Expiry date 2023-01-01 IFRS 4.37 b,     |
|  |   |                             | documentation  | The amount of provisions for future non-participating benefits. [Refer: Provisions]   | Example: Expiry date 2023-01-01 IFRS 4.IG22 e    |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                       |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | ProvisionUsedOtherProvi<br>sions                                      | (X) duration, debit         | label         | Provision used, other provisions   | Disclosure: IAS 37.84 c                          |
|           |   |                             | documentation | The amount used (ie incurred and charged against the provision) for other provisions. [Refer: Other provisions]  |  |
|           |   |                             | negatedLabel  | Provision used, other provisions   |  |
| ifrs-full | PurchasedCallOptionsMem ber   | member                      | label         | Purchased call options [member]  | Example: IFRS 7.B33, Example IFRS 7.IG40B        |
|           |   |                             | documentation | This member stands for derivative financial contracts purchased that give the entity the right, but not the obligation, to purchase an underlying asset at a specified strike price. [Refer: Derivatives [member]] |  |
| ifrs-full | PurchaseOfAvailableforsaleFi<br>nancialAssets                         | X duration, credit          | label         | Purchase of available-for-sale financial assets  | Common practice: Expiry date 2023-01-01 IAS 7.16 |
|           |   |                             | documentation | The cash outflow for the purchase of available-for-sale financial assets. [Refer: Financial assets available-for-sale]   |  |
| ifrs-full | PurchaseOfBiologicalAssets  | X duration, credit          | label         | Purchase of biological assets  | Common practice: IAS 7.16                        |
|           |   |                             | documentation | The cash outflow for the purchase of biological assets. [Refer: Biological assets]   |  |
| ifrs-full | PurchaseOfExplorationAndE<br>valuationAssets                          | X duration, credit          | label         | Purchase of exploration and evaluation assets  | Common practice: IAS 7.16                        |
|           |   |                             | documentation | The cash outflow for the purchase of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]  |  |
| ifrs-full | PurchaseOfFinancialInstru<br>mentsClassifiedAsInvestin<br>gActivities | X duration, credit          | label         | Purchase of financial instruments, classified as investing activities  | Common practice: IAS 7.16                        |
|           |   |                             | documentation | The cash outflow for the purchase of financial instruments. [Refer: Financial instruments, class [member]]   |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type        | Label content   | References                   |
|-----------|---|-----------------------------|-------------------|---|------------------------------|
| ifrs-full | PurchaseOfOilAndGasAssets   | X duration, credit          | label             | Purchase of oil and gas assets  | Common practice: IAS 7.16    |
|           |   |                             | documentation     | The cash outflow for the purchase of oil and gas assets. [Refer: Oil and gas assets]  |                              |
| ifrs-full | PurchaseOfOtherLongtermAs<br>setsClassifiedAsInvestingAc<br>tivities  | (X) duration, credit        | label             | Purchase of other long-term assets, classified as investing activities  | Example: IAS 7.16 a          |
|           |   |                             | documentation     | The cash outflow for the purchases of long-term assets that the entity does not separately disclose in the same statement or note, classified as investing activities. [Refer: Assets]  |                              |
|           |   |                             | negatedTerseLabel | Purchase of other long-term assets  |                              |
| ifrs-full | PurchaseOfPropertyPlantAn<br>dEquipmentClassifiedAsInves<br>tingActivities                                    |                             | label             | Purchase of property, plant and equipment, classified as investing activities   | Example: IAS 7.16 a          |
|           |   |                             | documentation     | The cash outflow for the purchases of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]   |                              |
|           |   |                             | negatedTerseLabel | Purchase of property, plant and equipment   |                              |
| ifrs-full | PurchaseOfPropertyPlantAn<br>dEquipmentIntangibleAsset<br>sOtherThanGoodwillInvest<br>mentPropertyAndOtherNon | ibleAsset<br>villInvest     | label             | Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets  | Common practice: IAS 7.16    |
|           | currentAssets   |                             | documentation     | The cash outflow for the purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets. [Refer: Intangible assets other than goodwill; Investment property; Other non-current assets; Property, plant and equipment] |                              |
| ifrs-full | PurchaseOfTreasuryShares  | X duration, debit           | label             | Purchase of treasury shares   | Common practice: IAS 1.106 d |
|           |   |                             | documentation     | The decrease in equity resulting from the purchase of treasury shares. [Refer: Treasury shares]   |                              |

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|  | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|--|---|-----------------------------|---------------|---|---|
|  | PurchasesFairValueMeasure<br>mentAssets                                     | X duration, debit label     |               | Purchases, fair value measurement, assets   | Disclosure: IFRS 13.93 e (iii)                            |
|  |   |                             | documentation | The increase in the fair value measurement of assets resulting from purchases of those assets. [Refer: At fair value [member]]  |   |
|  | PurchasesFairValueMeasure<br>mentEntitysOwnEquityInstru<br>ments            | X duration, credit          | label         | Purchases, fair value measurement, entity's own equity instruments  | Disclosure: IFRS 13.93 e (iii)                            |
|  |   |                             | documentation | The increase in the fair value measurement of the entity's own equity instruments resulting from purchases of those equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]] |   |
|  | PurchasesFairValueMeasure mentLiabilities                                   | X duration, credit          | label         | Purchases, fair value measurement, liabilities  | Disclosure: IFRS 13.93 e (iii)                            |
|  |   |                             | documentation | The increase in the fair value measurement of liabilities resulting from purchases of those liabilities. [Refer: At fair value [member]]  |   |
|  | PurchasesOfGoodsRelatedPar<br>tyTransactions                                | X duration, debit           | label         | Purchases of goods, related party transactions  | Example: IAS 24.21 a                                      |
|  |   |                             | documentation | The amount of goods purchased by the entity in related party transactions. [Refer: Related parties [member]]  |   |
|  | PurchasesOfPropertyAndO<br>therAssetsRelatedPartyTran<br>sactions           | X duration, debit           | label         | Purchases of property and other assets, related party transactions  | Example: IAS 24.21 b                                      |
|  | sactions  |                             | documentation | The amount of property and other assets purchased by the entity in related party transactions. [Refer: Related parties [member]]  |   |
|  | QualifyingInsurancePoliciesA<br>mountContributedToFairVa<br>lueOfPlanAssets | X instant, debit            | label         | Qualifying insurance policies, amount contributed to fair value of plan assets  | Common practice: IAS 19.142,<br>Common practice: IAS 19.8 |
|  |   |                             | documentation | The amount qualifying insurance policies contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]   |   |

Prefix

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| Prefix    | Element name/role URI   | Element type and attributes   | Label type    | Label content  | References  |
|-----------|---|---|---------------|--|---|
| ifrs-full | QualifyingInsurancePolicie<br>sPercentageContributedTo<br>FairValueOfPlanAssets   | X.XX instant  | label         | Qualifying insurance policies, percentage contributed to fair value of plan assets   | Common practice: IAS 19.142,<br>Common practice: IAS 19.8 |
|           |   |   | documentation | The percentage qualifying insurance policies contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Qualifying insurance policies, amount contributed to fair value of plan assets] |   |
| ifrs-full | QualitativeAssessmentOfEsti<br>matedEffectOfPracticalExpe<br>dientsUsedWhenApplyin<br>gIFRS15Retrospectively  | text  | label         | Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively  | Disclosure: IFRS 15.C6 b                                  |
|           | garactical  |   | documentation | The qualitative assessment of the estimated effect of the practical expedients used when applying IFRS 15 retrospectively.   |   |
| ifrs-full | QualitativeDescriptionOfEf<br>fectOnFinancialStatementsOf<br>ChangeInActivitiesThatPer<br>mittedInsurerToReassessWhe<br>therItsActivitiesArePredomi | OnFinancialStatementsOf<br>ngeInActivitiesThatPer<br>edInsurerToReassessWhe | label         | Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39C c (iii)  |
|           | nantlyConnectedWithInsur ance   |   | documentation | Qualitative description of the effect on the financial statements of the change in activities that permitted an insurer to reassess whether its activities are predominantly connected with insurance.   |   |
| ifrs-full | QualitativeDescriptionOfEf<br>fectOnFinancialStatementsOf<br>ChangeInActivitiesThatResul<br>tedInInsurerNoLongerQuali<br>fyingToApplyTemporaryEx    | ementsOf<br>hatResul<br>erQuali<br>oraryEx                                  | label         | Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39D c        |
|           | emptionFromIFRS9  |   | documentation | Qualitative description of the effect on the financial statements of change in activities that resulted in an insurer no longer qualifying to apply the temporary exemption from IFRS 9.   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | QualitativeInformationAbout<br>ContinuingInvolvementInDer<br>ecognisedFinancialAssets  | text                        | label         | Qualitative information about continuing involvement in derecognised financial assets  | Disclosure: IFRS 7.42E f                           |
|           |  |                             | documentation | Qualitative information about the entity's continuing involvement in derecognised financial assets that explains and supports required quantitative disclosures. [Refer: Financial assets]   |  |
| ifrs-full | QualitativeInformationAbou<br>tEntitysObjectivesPoliciesAnd<br>ProcessesForManagingCapital   | text                        | label         | Qualitative information about entity's objectives, policies and processes for managing capital   | Disclosure: IAS 1.135 a                            |
|           |  |                             | documentation | Qualitative information about the entity's objectives, policies and processes for managing capital. This should include a description of what it manages as capital, the nature of externally imposed capital requirements and how those requirements are managed, and how the entity is meeting its objectives for managing capital. [Refer: Capital requirements [member]] |  |
| ifrs-full | QualitativeInformationAbout<br>SensitivityAndInformationA<br>boutThoseTermsAndCondi<br>tionsOfInsuranceContracts<br>ThatHaveMaterialEffect | text                        | label         | Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39A b |
|           | That lavelylaterialEffect  |                             | documentation | Qualitative information about sensitivity to insurance risk, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows. [Refer: Types of insurance contracts [member]]  |  |
| ifrs-full | QuantitativeInformationA<br>boutDerivativesThatHaveYet<br>ToTransitionToAlternative<br>BenchmarkRateExplanatory                            | text block                  | label         | Quantitative information about derivatives that have yet to transition to alternative benchmark rate [text block]  | Disclosure: IFRS 7.24J b (iii)                     |
|           | Zenemiar MateLxplanatory   |                             | documentation | The quantitative information about derivatives that have yet to transition to an alternative benchmark rate.   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | QuantitativeInformationA<br>boutNonderivativeFinancia<br>lAssetsThatHaveYetToTransi<br>tionToAlternativeBenchmark<br>RateExplanatory      | text block                  | label         | Quantitative information about non-derivative financial assets that have yet to transition to alternative benchmark rate [text block]   | Disclosure: IFRS 7.24J b (i)  |
|           |   |                             | documentation | The quantitative information about non-derivative financial assets that have yet to transition to an alternative benchmark rate.  |   |
| ifrs-full | QuantitativeInformationA<br>boutNonderivativeFinancial<br>LiabilitiesThatHaveYetToTran<br>sitionToAlternativeBench<br>markRateExplanatory | text block                  | label         | Quantitative information about non-derivative financial liabilities that have yet to transition to alternative benchmark rate [text block]  | Disclosure: IFRS 7.24J b (ii)   |
|           |   |                             | documentation | The quantitative information about non-derivative financial liabilities that have yet to transition to an alternative benchmark rate.   |   |
| ifrs-full | RangeAxis   | axis                        | label         | Range [axis]  | Example: IFRS 13.B6, Example: IFRS 13.IE63, Disclosure: IFRS 14.33 b, Disclosure:             |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   | Effective<br>2023-01-01 IFRS 17.120,<br>Disclosure: IFRS 2.45 d,<br>Common practice: IFRS 7.7 |
| ifrs-full | RangeOfEstimatesWithin<br>WhichFairValueIsLikelyToLie<br>ForBiologicalAssetsAtCost  | text                        | label         | Range of estimates within which fair value is likely to lie for biological assets, at cost  | Disclosure: IAS 41.54 c   |
|           |   |                             | documentation | The range of estimates within which fair value is highly likely to lie for biological assets when their fair value cannot be measured reliably and the entity measures them at cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets] |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | RangeOfEstimatesWithin<br>WhichFairValueIsLikelyToLie<br>ForInvestmentPropertyAtCos<br>tOrInAccordanceWithIFRS16<br>WithinFairValueModel | text                        | label         | Range of estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16 within fair value model   | Disclosure: IAS 40.78 c   |
|           |  | document                    | documentation | The range of estimates within which fair value is highly likely to lie for investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property] |   |
| ifrs-full | RangeOfEstimatesWithin<br>WhichFairValueIsLikelyToLie<br>ForInvestmentPropertyCost<br>Model  | text                        | label         | Range of estimates within which fair value is likely to lie for investment property, cost model  | Disclosure: IAS 40.79 e (iii)   |
|           |  |                             | documentation | The range of estimates within which fair value is highly likely to lie for investment property measured using the cost model. [Refer: Investment property]   |   |
| ifrs-full | RangesMember   | member [default]            | label         | Ranges [member]  | Example: IFRS 13.B6, Example: IFRS 13.IE63, Disclosure: IFRS 14.33 b, Disclosure:             |
|           |  |                             | documentation | This member stands for aggregate ranges. It also represents the standard value for the 'Range' axis if no other member is used.  | Effective<br>2023-01-01 IFRS 17.120,<br>Disclosure: IFRS 2.45 d,<br>Common practice: IFRS 7.7 |
| ifrs-full | RangesOfExercisePricesFor<br>OutstandingShareOption<br>sAxis   | axis                        | label         | Ranges of exercise prices for outstanding share options [axis]   | Disclosure: IFRS 2.45 d   |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |

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| Prefix    | Element name/role URI                                | Element type and attributes | Label type    | Label content   | References              |
|-----------|--|-----------------------------|---------------|---|-------------------------|
| ifrs-full | RangesOfExercisePricesFor<br>OutstandingShareOptions | member [default]            | label         | Ranges of exercise prices for outstanding share options [member]  | Disclosure: IFRS 2.45 d |
|           | Member   |                             | documentation | This member stands for aggregated ranges of exercise prices for outstanding share options that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options. It also represents the standard value for the 'Ranges of exercise prices for outstanding share options' axis if no other member is used. [Refer: Ranges [member]] |                         |

| Prefix    | Element name/role URI | Element type and attributes | Label type         | Label content  | References  |
|-----------|-----------------------|-----------------------------|--------------------|--|---|
| ifrs-full | RatedCreditExposures  | X instant                   | label              | Rated credit exposures   | Example: Expiry date  |
|           |                       |                             | documentation      | The amount of credit exposure that has been rated by external rating agencies. [Refer: Credit exposure]  | 2023-01-01 IFRS 7.36 c,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG24 c |
|           |                       |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | RateOfReturnUsedToReflect<br>TimeValueOfMoneyRegulator<br>yDeferralAccountBalances | X.XX instant                | label         | Rate of return used to reflect time value of money, regulatory deferral account balances  | Disclosure: IFRS 14.33 b                          |
|           |  |                             | documentation | The rate of return used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]   |   |
| ifrs-full | RateregulatedActivitiesMem<br>ber  | member [default]            | label         | Rate-regulated activities [member]  | Disclosure: IFRS 14.30,<br>Disclosure: IFRS 14.33 |
|           |  |                             | documentation | This member stands for an entity's activities that are subject to rate regulation. It also represents the standard value for the 'Types of rate-regulated activities' axis if no other member is used.                                |   |
| ifrs-full | RawMaterials   | X instant, debit            | label         | Current raw materials   | Example: IAS 1.78 c, Common practice: IAS 2.37    |
|           |  |                             | documentation | A classification of current inventory representing the amount of assets to be consumed in the production process or in the rendering of services. [Refer: Inventories]  |   |
| ifrs-full | RawMaterialsAndConsuma<br>blesUsed   | X duration, debit           | label         | Raw materials and consumables used  | Example: IAS 1.102,<br>Disclosure: IAS 1.99       |
|           |  |                             | documentation | The amount of raw materials and consumables used in the production process or in the rendering of services. [Refer: Current raw materials]  |   |
|           |  |                             | negatedLabel  | Raw materials and consumables used  |   |
| ifrs-full | RealEstatePercentageContri<br>butedToFairValueOfPlanAs                             | X.XX instant                | label         | Real estate, percentage contributed to fair value of plan assets  | Common practice:<br>IAS 19.142 d                  |
|           | sets   |                             | documentation | The percentage real estate contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Real estate, amount contributed to fair value of plan assets] |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | ReceiptsFromContractsHeld<br>ForDealingOrTradingPurpose              | X duration, debit           | label         | Receipts from contracts held for dealing or trading purposes  | Example: IAS 7.14 g                              |
|           |  |                             | documentation | The cash inflow from contracts held for dealing or trading purposes.  |  |
| ifrs-full | ReceiptsFromPremiumsAnd<br>ClaimsAnnuitiesAndOtherPo<br>licyBenefits | X duration, debit           | label         | Receipts from premiums and claims, annuities and other policy benefits  | Example: Expiry date 2023-01-01 IAS 7.14 e       |
|           |  |                             | documentation | The cash inflow from premiums and claims, annuities and other policy benefits.  |  |
| ifrs-full | ReceiptsFromRentsAndSubse<br>quentSalesOfSuchAssets                  | X duration, debit           | label         | Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale   | Example: IAS 7.14                                |
|           |  |                             | documentation | The cash inflow from rents and subsequent sales relating to assets initially held for rental to others and subsequently held for sale.                                      |  |
| ifrs-full | ReceiptsFromRoyaltiesFees<br>CommissionsAndOtherReve<br>nue          |                             | label         | Receipts from royalties, fees, commissions and other revenue  | Example: IAS 7.14 b                              |
|           |  |                             | documentation | The cash inflow from royalties, fees, commissions and other revenue. [Refer: Other revenue]   |  |
| ifrs-full | ReceiptsFromSalesOfGood<br>sAndRenderingOfServices                   |                             | label         | Receipts from sales of goods and rendering of services  | Example: IAS 7.14 a                              |
|           | 52 Mukendering Officer vices   |                             | documentation | The cash inflow from sales of goods and rendering of services.  |  |
| ifrs-full | ReceivablesAndPayablesRela<br>tedToInsuranceContracts                | X instant, credit           | label         | Receivables and payables related to insurance contracts   | Example: Expiry date 2023-01-01 IFRS 4.37 b,     |
|           |  |                             | documentation | The amount of receivables and payables related to insurance contracts (amounts currently due to and from agents, brokers and policyholders related to insurance contracts). | Example: Expiry date<br>2023-01-01 IFRS 4.IG22 g |
| ifrs-full | ReceivablesDueFromAssoci<br>ates                                     | X instant, debit            | label         | Receivables due from associates   | Common practice: IAS 1.78 b                      |
|           |  |                             | documentation | The amount of receivables due from associates. [Refer: Associates [member]]   |  |

| Prefix    | Element name/role URI                             | Element type and attributes | Label type       | Label content  | References  |
|-----------|---|-----------------------------|------------------|--|---|
| ifrs-full | ReceivablesDueFromJointVen tures                  | X instant, debit            | label            | Receivables due from joint ventures  | Common practice: IAS 1.78 b                           |
|           |   |                             | documentation    | The amount of receivables due from joint ventures. [Refer: Joint ventures [member]]  |   |
| ifrs-full | ReceivablesFromContracts<br>WithCustomers         | X instant, debit            | label            | Receivables from contracts with customers  | Disclosure: IFRS 15.105,<br>Disclosure: IFRS 15.116 a |
|           |   |                             | documentation    | The amount of an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer that is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. |   |
|           |   |                             | totalLabel       | Total receivables from contracts with customers  |   |
|           |   |                             | periodStartLabel | Receivables from contracts with customers at beginning of period   |   |
|           |   |                             | periodEndLabel   | Receivables from contracts with customers at end of period   |   |
| frs-full  | ReceivablesFromContracts<br>WithCustomersAbstract |                             | label            | Receivables from contracts with customers [abstract]   |   |
| ifrs-full | ReceivablesFromRentalOfPro perties                | X instant, debit            | label            | Receivables from rental of properties  | Common practice: IAS 1.78 b                           |
|           |   |                             | documentation    | The amount of receivables arising from the rental of properties. Property is land or a building - or part of a building - or both.   |   |
| ifrs-full | ReceivablesFromSaleOfPro perties                  | X instant, debit            | label            | Receivables from sale of properties  | Common practice: IAS 1.78 b                           |
|           |   |                             | documentation    | The amount of receivables arising from the sale of properties. Property is land or a building - or part of a building - or both.   |   |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | ReceivablesFromTaxesOther<br>ThanIncomeTax                                 | X instant, debit            | label         | Receivables from taxes other than income tax  | Common practice: IAS 1.78 b   |
|           |  |                             | documentation | The amount of receivables from taxes other than income tax. Income taxes include all domestic and foreign taxes that are based on taxable profits. Income taxes also include taxes, such as withholding taxes, that are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity.           |   |
| ifrs-full | RecipesFormulaeModelsDe<br>signsAndPrototypes                              | X instant, debit            | label         | Recipes, formulae, models, designs and prototypes   | Example: IAS 38.119 f   |
|           |  |                             | documentation | The amount of intangible assets representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]  |   |
| ifrs-full | RecipesFormulaeModelsDe signsAndPrototypesMember                           | member                      | label         | Recipes, formulae, models, designs and prototypes [member]  | Example: IAS 38.119 f   |
|           |  |                             | documentation | This member stands for a class of intangible assets representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]  |   |
| ifrs-full | ReclassificationAdjustment<br>sOnApplicationOfOverlayAp<br>proachBeforeTax | (X) duration, debit         | label         | Reclassification adjustments on application of overlay approach, before tax   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.35D b |
|           |  |                             | documentation | The amount of reclassification adjustments related to the application of the overlay approach, before tax.  Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |   |
|           |  |                             | negatedLabel  | Reclassification adjustments on application of overlay approach, before tax   |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | ReclassificationAdjustment<br>sOnApplicationOfOverlayAp<br>proachNetOfTax     | (X) duration, debit         | label         | Reclassification adjustments on application of overlay approach, net of tax   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.35D b    |
|           |   |                             | documentation | The amount of reclassification adjustments related to the application of the overlay approach, net of tax.  Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]                                 |  |
|           |   |                             | negatedLabel  | Reclassification adjustments on application of overlay approach, net of tax   |  |
| ifrs-full | ReclassificationAdjustment<br>sOnAvailableforsaleFinancia<br>lAssetsBeforeTax | X duration, debit           | label         | Reclassification adjustments on available-for-sale financial assets, before tax   |  |
|           |   |                             | documentation | The amount of reclassification adjustments related to available-for-sale financial assets, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for-sale; Other comprehensive income] |  |
|           |   |                             | negatedLabel  | Reclassification adjustments on available-for-sale financial assets, before tax   |  |
| ifrs-full | ReclassificationAdjustment<br>sOnAvailableforsaleFinancia<br>lAssetsNetOfTax  | (X) duration, debit         | label         | Reclassification adjustments on available-for-sale financial assets, net of tax   | Disclosure: Expiry date<br>2023-01-01 IAS 1.92,<br>Disclosure: Expiry date |
|           |   |                             | documentation | The amount of reclassification adjustments related to available-for-sale financial assets, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for-sale; Other comprehensive income] | 2023-01-01 IFRS 7.20 a (ii)  |
|           |   |                             | negatedLabel  | Reclassification adjustments on available-for-sale financial assets, net of tax   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | ReclassificationAdjustment<br>sOnCashFlowHedgesBefore<br>Tax   | (X) duration, debit         | label         | Reclassification adjustments on cash flow hedges, before tax   | Disclosure: IAS 1.92,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 7.23 d |
|           |  |                             | documentation | The amount of reclassification adjustments related to cash flow hedges, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Cash flow hedges [member]; Other comprehensive income] |  |
|           |  |                             | negatedLabel  | Reclassification adjustments on cash flow hedges, before tax   |  |
| ifrs-full | ReclassificationAdjustment<br>sOnCashFlowHedgesFor<br>WhichHedgedFutureCash<br>FlowsAreNoLongerExpected<br>ToOccurNetOfTax                       | 1                           | label         | Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax  | Disclosure: IFRS 7.24E a   |
|           |  |                             | documentation | The amount of reclassification adjustments on cash flow hedges for which the hedged future cash flows are no longer expected to occur, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]   |  |
| ifrs-full | ReclassificationAdjustment<br>sOnCashFlowHedgesFor<br>WhichHedgedItemAffected<br>ProfitOrLossNetOfTax  |                             | label         | Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax   | Disclosure: IFRS 7.24E a   |
|           |  |                             | documentation | The amount of reclassification adjustments on cash flow hedges for which the hedged item affected profit or loss, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]  |  |
| ifrs-full | ReclassificationAdjustment<br>sOnCashFlowHedgesForWhi<br>chReserveOfCashFlowHedge<br>sWillNotBeRecoveredInO<br>neOrMoreFuturePeriodsNe<br>tOfTax |                             | label         | Reclassification adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax   |  |
|           |  |                             | documentation | The amount of reclassification adjustments on cash flow hedges for which the reserve of cash flow hedges will not be recovered in one or more future periods, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]  |  |

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| Prefix    | Element name/role URI                                   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | ReclassificationAdjustment                              | X duration, debit           | label         | Reclassification adjustments on cash flow hedges, net of tax  | Disclosure: IAS 1.92,   |
|           | sOnCashFlowHedgesNetOf<br>Tax                           | documentation               | documentation | The amount of reclassification adjustments related to cash flow hedges, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Cash flow hedges [member]; Other comprehensive income]        | Disclosure: Expiry date 2023-01-01 IFRS 7.23 d, Disclosure: IFRS 7.24C b (iv), Disclosure: IFRS 7.24E a |
|           |   |                             | negatedLabel  | Reclassification adjustments on cash flow hedges, net of tax  |   |
|           | ReclassificationAdjustment<br>sOnChangeInValueOfForeign | nangeInValueOfForeign       | label         | Reclassification adjustments on change in value of foreign currency basis spreads, before tax   | Disclosure: IAS 1.92  |
|           |   |                             | documentation | The amount of reclassification adjustments related to change in value of foreign currency basis spreads, before tax.  Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |   |
|           |   |                             | negatedLabel  | Reclassification adjustments on change in value of foreign currency basis spreads, before tax   |   |

| Prefix                        | Element name/role URI  | Element type and attributes | Label type   | Label content   | References           |
|-------------------------------|--|-----------------------------|--|---|----------------------|
| ifrs-full                     | ReclassificationAdjustment<br>sOnChangeInValueOfForeign  | (X) duration, debit         | label  | Reclassification adjustments on change in value of foreign currency basis spreads, net of tax   | Disclosure: IAS 1.92 |
| CurrencyBasisSpreadsNetOf Tax | documentation  | documentation               | The amount of reclassification adjustments related to change in value of foreign currency basis spreads, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |   |                      |
|                               |  |                             | negatedLabel   | Reclassification adjustments on change in value of foreign currency basis spreads, net of tax   |                      |
| ifrs-full                     | ReclassificationAdjustment<br>sOnChangeInValueOfForwar<br>dElementsOfForwardCon<br>tractsBeforeTax |                             | label  | Reclassification adjustments on change in value of forward elements of forward contracts, before tax  | Disclosure: IAS 1.92 |
|                               |  |                             | documentation  | The amount of reclassification adjustments related to change in value of forward elements of forward contracts, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |                      |
|                               |  |                             | negatedLabel   | Reclassification adjustments on change in value of forward elements of forward contracts, before tax  |                      |

| Prefix                                  | Element name/role URI   | Element type and attributes | Label type  | Label content   | References           |
|---|---|-----------------------------|---|---|----------------------|
| ifrs-full                               | ReclassificationAdjustment<br>sOnChangeInValueOfForwar                          | (X) duration, debit         | label   | Reclassification adjustments on change in value of forward elements of forward contracts, net of tax  | Disclosure: IAS 1.92 |
| dElementsOfForwardCon<br>tractsNetOfTax | documer   | documentation               | The amount of reclassification adjustments related to change in value of forward elements of forward contracts, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |   |                      |
|   |   |                             | negatedLabel  | Reclassification adjustments on change in value of forward elements of forward contracts, net of tax  |                      |
|   | ReclassificationAdjustment<br>sOnChangeInValueOfTimeVa<br>lueOfOptionsBeforeTax | eVa                         | label   | Reclassification adjustments on change in value of time value of options, before tax  | Disclosure: IAS 1.92 |
|   |   |                             | documentation   | The amount of reclassification adjustments related to change in value of time value of options, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |                      |
|   |   |                             | negatedLabel  | Reclassification adjustments on change in value of time value of options, before tax  |                      |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | ReclassificationAdjustment<br>sOnChangeInValueOfTimeVa                         | (X) duration, debit         | label         | Reclassification adjustments on change in value of time value of options, net of tax   | Disclosure: IAS 1.92                           |
| lu        | lueOfOptionsNetOfTax   |                             | documentation | The amount of reclassification adjustments related to change in value of time value of options, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]  |  |
|           |  |                             | negatedLabel  | Reclassification adjustments on change in value of time value of options, net of tax   |  |
| ifrs-full | ReclassificationAdjustment<br>sOnExchangeDifferencesOn<br>TranslationBeforeTax |                             | label         | Reclassification adjustments on exchange differences on translation of foreign operations, before tax  | Disclosure: IAS 1.92,<br>Disclosure: IAS 21.48 |
|           |  |                             | documentation | The amount of reclassification adjustments related to exchange differences when the financial statements of foreign operations are translated, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |  |
|           |  |                             | negatedLabel  | Reclassification adjustments on exchange differences on translation of foreign operations, before tax  |  |

| Prefix  | Element name/role URI                                  | Element type and attributes                 | Label type  | Label content  | References   |
|---|--|---|---|--|--|
| ifrs-full   | ReclassificationAdjustment<br>sOnExchangeDifferencesOn | (X) duration, debit                         | label   | Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  | Disclosure: IAS 1.92,<br>Disclosure: IAS 21.48                         |
| TranslationNetOfTax   | TranslationNetOfTax                                    |   | documentation   | The amount of reclassification adjustments related to exchange differences when the financial statements of foreign operations are translated, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |  |
|   |  |   | negatedLabel  | Reclassification adjustments on exchange differences on translation of foreign operations, net of tax  |  |
| ifrs-full ReclassificationAdjustment sOnFinanceIncomeExpenses FromReinsuranceContract sHeldExcludedFromProfitOr LossBeforeTax | sOnFinanceIncomeExpenses<br>FromReinsuranceContract    | inanceIncomeExpenses<br>ReinsuranceContract | label   | Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax   | Disclosure: Effective<br>2023-01-01 IAS 1.92,<br>Disclosure: Effective |
|   |  | documentation                               | income (expenses) from reinsurance contracts held, before | 2023-01-01 IFRS 17.82,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.91 a,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.B135 a  |  |
|   |  |   | negatedLabel  | Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax   |  |

| Prefix  | Element name/role URI  | Element type and attributes | Label type   | Label content   | References  |
|---|--|-----------------------------|--|---|---|
| ifrs-full   | -full ReclassificationAdjustment<br>sOnFinanceIncomeExpenses<br>FromReinsuranceContract<br>sHeldExcludedFromProfitOr<br>LossNetOfTax | (X) duration, debit         | label  | Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax  | Disclosure: Effective<br>2023-01-01 IAS 1.92,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.82,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.91 a, |
|   |  | documentation               | The amount of reclassification adjustments related to finance income (expenses) from reinsurance contracts held, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]] | Disclosure: Effective<br>2023-01-01 IFRS 17.B135 a  |   |
|   |  |                             | negatedLabel   | Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax  |   |
| sOnFinancialAssetsMeasu<br>dAtFairValueThroughOth | ReclassificationAdjustment<br>sOnFinancialAssetsMeasure<br>dAtFairValueThroughOther<br>ComprehensiveIncomeBefore<br>Tax              | X duration, debit           | label  | Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax  | Disclosure: IAS 1.92,<br>Disclosure: IFRS 7.20 a (viii)   |
|   |  |                             | documentation  | The amount of reclassification adjustments related to financial assets measured at fair value through other comprehensive income, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] |   |
|   |  |                             | negatedLabel   | Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax  |   |

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| Prefix  | Element name/role URI                                    | Element type and attributes   | Label type    | Label content  | References  |
|---|--|---|---------------|--|---|
| ifrs-full   | ReclassificationAdjustment<br>sOnFinancialAssetsMeasure  | (X) duration, debit   | label         | Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax   | Disclosure: IAS 1.92  |
| dAtFairValueThroughOther<br>ComprehensiveIncomeNetOf<br>Tax |  | The amount of reclassification adjustments related to financial assets measured at fair value through other comprehensive income, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] |               |  |   |
|   |  |   | negatedLabel  | Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax   |   |
| ifrs-full   | ReclassificationAdjustment<br>sOnFinancialAssetsThatHave | ialAssetsThatHave<br>ignatedFromOver  | label         | Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L f (iii) |
|   | BeenDedesignatedFromOver<br>layApproachBeforeTax         |   | documentation | The amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |   |

| Prefix   | Element name/role URI  | Element type and attributes | Label type   | Label content   | References  |
|--|--|-----------------------------|--|---|---|
| ifrs-full  | ReclassificationAdjustment<br>sOnFinancialAssetsThatHave<br>BeenDedesignatedFromOver | X duration, debit           | label  | Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39L f (iii) |
| layApproachNetOfTax  |  | documentation               | The amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |   |   |
| ifrs-full ReclassificationAdjustment sOnHedgesOfNetInvestment sInForeignOperationsBefore Tax | (X) duration, debit  | label                       | Reclassification adjustments on hedges of net investments in foreign operations, before tax  | Disclosure: IAS 1.92,<br>Disclosure: IAS 39.102,<br>Disclosure: IFRS 9.6.5.14   |   |
|  | lax  |                             | documentation  | The amount of reclassification adjustments related to hedges of net investments in foreign operations, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]  |   |
|  |  |                             | negatedLabel   | Reclassification adjustments on hedges of net investments in foreign operations, before tax   |   |
| sOnHedgesOfNetInve   | ReclassificationAdjustment<br>sOnHedgesOfNetInvestment<br>sInForeignOperationsNetOf  | edgesOfNetInvestment        | label  | Reclassification adjustments on hedges of net investments in foreign operations, net of tax   | Disclosure: IAS 39.102,<br>Disclosure: IFRS 7.24C b (iv),                     |
|  | Tax  |                             | documentation  | The amount of reclassification adjustments related to hedges of net investments in foreign operations, net of tax.  Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] | Disclosure: IFRS 7.24E a,<br>Disclosure: IFRS 9.6.5.14                        |
|  |  |                             | negatedLabel   | Reclassification adjustments on hedges of net investments in foreign operations, net of tax   |   |

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| Prefix  | Element name/role URI   | Element type and attributes  | Label type               | Label content  | References   |
|---|---|--|--------------------------|--|--|
| ifrs-full  ReclassificationAdjustment sOnInsuranceFinanceInco meExpensesFromInsurance ContractsIssuedExcluded FromProfitOrLossBeforeTax | sOnInsuranceFinanceInco<br>meExpensesFromInsurance<br>ContractsIssuedExcluded   | (X) duration, debit  | label                    | Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax   | Disclosure: Effective<br>2023-01-01 IAS 1.92,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.91 a,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.B135 a |
|   |   | The amount of reclassification adjustments related to insurance finance income (expenses) from insurance contracts issued, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] | 2025 01 01 H10 17.8155 a |  |  |
|   |   |  | negatedLabel             | Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax   |  |
| sOr<br>me<br>Cor  | ReclassificationAdjustment<br>sOnInsuranceFinanceInco<br>meExpensesFromInsurance<br>ContractsIssuedExcluded<br>FromProfitOrLossNetOfTax | (X) duration, debit  | label                    | Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax   | Disclosure: Effective<br>2023-01-01 IAS 1.92,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.91 a,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.B135 a |
|   |   |  | documentation            | The amount of reclassification adjustments related to insurance finance income (expenses) from insurance contracts issued, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] | 2029-01-01 IIK3 17.D199 a  |
|   |   |  | negatedLabel             | Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax   |  |

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| Prefix  | Element name/role URI                                   | Element type and attributes   | Label type   | Label content  | References                                   |
|---|---|---|--|--|--|
| ifrs-full ReclassificationAdjustment sOnNetMovementInRegula toryDeferralAccountBalances BeforeTax | sOnNetMovementInRegula<br>toryDeferralAccountBalances   | (X) duration, debit   | label  | Reclassification adjustments on net movement in regulatory deferral account balances, before tax                               | Disclosure: IFRS 14.22 b                     |
|   |   | movement in regulatory deferral accountax. Reclassification adjustments are amprofit (loss) in the current period that wother comprehensive income in the curperiods. [Refer: Regulatory deferral accounts are accountable to the current periods.] | The amount of reclassification adjustments related to the net movement in regulatory deferral account balances, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] |  |  |
|   |   |   | negatedLabel   | Reclassification adjustments on net movement in regulatory deferral account balances, before tax                               |  |
| ifrs-full ReclassificationAdjustment sOnNetMovementInRegula toryDeferralAccountBalances NetOfTax  | sOnNetMovementInRegula<br>toryDeferralAccountBalances   | etMovementInRegula<br>eferralAccountBalances  | label  | Reclassification adjustments on net movement in regulatory deferral account balances, net of tax                               | Disclosure: IFRS 14.22 b                     |
|   |   | documentation   | The amount of reclassification adjustments related to the net movement in regulatory deferral account balances, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] |  |  |
|   |   |   | negatedLabel   | Reclassification adjustments on net movement in regulatory deferral account balances, net of tax                               |  |
| ifrs-full   | ReclassificationIntoAvailable<br>forsaleFinancialAssets | X duration, debit   | label  | Reclassification into available-for-sale financial assets  | Disclosure: Expiry date 2023-01-01 IFRS 7.12 |
|   |   |   | documentation  | The amount of financial assets reclassified into the available-for-sale category. [Refer: Financial assets available-for-sale] |  |

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References

Disclosure: Expiry date

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Label content

Reclassification into financial assets at fair value through

The amount of financial assets reclassified into the at fair

Reclassification into held-to-maturity investments

Reclassification into loans and receivables

at fair value through profit or loss]

investments; Financial assets]

value through profit or loss category. [Refer: Financial assets

The amount of financial assets reclassified into the held-to-

The amount of financial assets reclassified into the loans and

receivables category. [Refer: Loans and receivables; Financial

maturity investments category. [Refer: Held-to-maturity

Element name/role URI

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| Prefix    | Element name/role URI   | Element type and attributes | Label type         | Label content  | References               |
|-----------|---|-----------------------------|--------------------|--|--------------------------|
| ifrs-full | ReclassificationOfFinancialAs<br>setsOutOfMeasuredAtAmorti<br>sedCostIntoMeasuredAtFair | X duration                  | label              | Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss  | Disclosure: IFRS 7.12B c |
|           | Value   |                             | documentation      | The amount of financial assets reclassified out of the amortised cost measurement category and into the fair value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets]  |                          |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

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| Prefix   | Element name/role URI   | Element type and attributes | Label type         | Label content  | References               |
|----------|---|-----------------------------|--------------------|--|--------------------------|
| frs-full | ReclassificationOfFinancialAs<br>setsOutOfMeasuredAtAmorti<br>sedCostIntoMeasuredAtFair | X duration                  | label              | Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income  | Disclosure: IFRS 7.12B c |
|          | ValueThroughOtherCompre<br>hensiveIncome  |                             | documentation      | The amount of financial assets reclassified out of the amortised cost measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]  |                          |
|          |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

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| Prefix    | Element name/role URI                                      | Element type and attributes | Label type         | Label content   | References               |
|-----------|--|-----------------------------|--------------------|---|--------------------------|
| ifrs-full | ReclassificationOfFinancialAs<br>setsOutOfMeasuredAtFairVa | X duration                  | label              | Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost   | Disclosure: IFRS 7.12B c |
|           | lueIntoMeasuredAtAmortised<br>Cost                         |                             | documentation      | The amount of financial assets reclassified out of the fair value through profit or loss measurement category and into the amortised cost measurement category. [Refer: Financial assets]   |                          |
|           |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Plan assets [member]; Plan assets [member]; Plan assets [member]; Raterial reconciling items [member]; Plan assets [member]; Resent value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

EZ

| Prefix    | Element name/role URI  | Element type and attributes | Label type         | Label content  | References               |
|-----------|--|-----------------------------|--------------------|--|--------------------------|
| ifrs-full | ReclassificationOfFinancialAs<br>setsOutOfMeasuredAtFairVa<br>lueThroughOtherComprehen | X duration                  | label              | Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost  | Disclosure: IFRS 7.12B c |
|           | siveIncomeIntoMeasuredAtA<br>mortisedCost  |                             | documentation      | The amount of financial assets reclassified out of the fair value through other comprehensive income measurement category and into the amortised cost measurement category. [Refer: Financial assets]  |                          |
|           |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type         | Label content  | References               |
|-----------|--|-----------------------------|--------------------|--|--------------------------|
| ifrs-full | ReclassificationOfFinancialAs<br>setsOutOfMeasuredAtFairVa<br>lueThroughProfitOrLossInto | X duration                  | label              | Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income   | Disclosure: IFRS 7.12B c |
|           | MeasuredAtFairValue<br>ThroughOtherComprehensi<br>veIncome                               |                             | documentation      | The amount of financial assets reclassified out of the fair value through profit or loss measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]   |                          |
|           |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | ReclassificationOutOfAvaila<br>bleforsaleFinancialAssets                   | X duration, credit          | label         | Reclassification out of available-for-sale financial assets  | Disclosure: Expiry date 2023-01-01 IFRS 7.12,                         |
|           |  |                             | documentation | The amount of financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale]   | Disclosure: Expiry date<br>2023-01-01 IFRS 7.12A a                    |
| ifrs-full | ReclassificationOutOfFinan<br>cialAssetsAtFairValue<br>ThroughProfitOrLoss | X duration, credit          | label         | Reclassification out of financial assets at fair value through profit or loss  | Disclosure: Expiry date 2023-01-01 IFRS 7.12, Disclosure: Expiry date |
|           |  |                             | documentation | The amount of financial assets reclassified out of the at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]   | 2023-01-01 IFRS 7.12A a   |
| ifrs-full | ReclassificationOutOfHeldto maturityInvestments                            | X duration, credit          | label         | Reclassification out of held-to-maturity investments   | Disclosure: Expiry date 2023-01-01 IFRS 7.12                          |
|           |  |                             | documentation | The amount of financial assets reclassified out of the held-to-maturity investments category. [Refer: Held-to-maturity investments; Financial assets]  |   |
| ifrs-full | ReclassificationOutOfLoan<br>sAndReceivables                               | X duration, credit          | label         | Reclassification out of loans and receivables  | Disclosure: Expiry date 2023-01-01 IFRS 7.12                          |
|           |  |                             | documentation | The amount of financial assets reclassified out of the loans and receivables category. [Refer: Loans and receivables; Financial assets]  |   |
| ifrs-full | ReclassifiedItemsAxis  | axis                        | label         | Reclassified items [axis]  | Disclosure: IAS 1.41  |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |   |
| ifrs-full | ReclassifiedItemsMember  | member [default]            | label         | Reclassified items [member]  | Disclosure: IAS 1.41  |
|           |  |                             | documentation | This member stands for items that have been reclassified when the entity changes their presentation or classification in its financial statements. It also represents the standard value for the 'Reclassified items' axis if no other member is used. |   |

| Prefix  | Element name/role URI  | Element type and attributes | Label type                | Label content  | References                |
|---|--|-----------------------------|---------------------------|--|---------------------------|
| ifrs-full RecognisedAssetsDefinedBe nefitPlan | X instant, debit   | label                       | Net defined benefit asset | Common practice: IAS 1.55  |                           |
|   |  |                             | documentation             | The amount of surplus in a defined benefit plan, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling. [Refer: Defined benefit plans [member]] |                           |
| ifrs-full                                     | RecognisedAssetsRepresen<br>tingContinuingInvolvemen<br>tInDerecognisedFinancialAs   | X instant, debit            | label                     | Recognised assets representing continuing involvement in derecognised financial assets   | Disclosure: IFRS 7.42E a  |
|   | sets   |                             | documentation             | The amount of assets recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.                      |                           |
| ifrs-full                                     | RecognisedLiabilitiesDefined<br>BenefitPlan  | X instant, credit           | label                     | Net defined benefit liability  | Common practice: IAS 1.55 |
| Benefiti fair                                 | Design Mil   |                             | documentation             | The amount of deficit in a defined benefit plan. [Refer: Defined benefit plans [member]]   |                           |
| ifrs-full                                     | RecognisedLiabilitiesRepre<br>sentingContinuingInvolve<br>mentInDerecognisedFinancia   |                             | label                     | Recognised liabilities representing continuing involvement in derecognised financial assets  | Disclosure: IFRS 7.42E a  |
|   |  |                             | documentation             | The amount of liabilities recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.                 |                           |
| ifrs-full                                     | ReconciliationOfAccounting<br>ProfitMultipliedByApplicable<br>TaxRatesAbstract   |                             | label                     | Reconciliation of accounting profit multiplied by applicable tax rates [abstract]  |                           |
| ifrs-full                                     | ReconciliationOfAggregate<br>DifferenceBetweenFairValueA<br>tInitialRecognitionAndA<br>mountDeterminedUsingVa<br>luationTechniqueYetToBeRe<br>cognisedAbstract |                             | label                     | Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]                       |                           |
| ifrs-full                                     | ReconciliationOfAverageEffec<br>tiveTaxRateAndApplicable<br>TaxRateAbstract  |                             | label                     | Reconciliation of average effective tax rate and applicable tax rate [abstract]  |                           |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type | Label content   | References |
|-----------|--|-----------------------------|------------|---|------------|
| ifrs-full | ReconciliationOfChangesInAl<br>lowanceAccountForCreditLos<br>sesOfFinancialAssetsAbstract          |                             | label      | Reconciliation of changes in allowance account for credit losses of financial assets [abstract]     |            |
| ifrs-full | ReconciliationOfChangesIn<br>BiologicalAssetsAbstract  |                             | label      | Reconciliation of changes in biological assets [abstract]   |            |
| ifrs-full | ReconciliationOfChangesIn<br>ContingentLiabilitiesRecogni<br>sedInBusinessCombinatio<br>nAbstract  |                             | label      | Reconciliation of changes in contingent liabilities recognised in business combination [abstract]   |            |
| ifrs-full | ReconciliationOfChangesIn<br>DeferredAcquisitionCostsAri<br>singFromInsuranceContract<br>sAbstract |                             | label      | Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract] |            |
| ifrs-full | ReconciliationOfChangesIn<br>DeferredTaxLiabilityAssetAb<br>stract                                 |                             | label      | Reconciliation of changes in deferred tax liability (asset) [abstract]                              |            |
| ifrs-full | ReconciliationOfChangesIn<br>FairValueMeasurementAsset<br>sAbstract                                |                             | label      | Reconciliation of changes in fair value measurement, assets [abstract]                              |            |
| ifrs-full | ReconciliationOfChangesIn<br>FairValueMeasurementEntity<br>sOwnEquityInstrumentsAb<br>stract       |                             | label      | Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]     |            |
| ifrs-full | ReconciliationOfChangesIn<br>FairValueMeasurementLiabili<br>tiesAbstract                           |                             | label      | Reconciliation of changes in fair value measurement, liabilities [abstract]                         |            |
| ifrs-full | ReconciliationOfChangesIn<br>GoodwillAbstract  |                             | label      | Reconciliation of changes in goodwill [abstract]  |            |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type | Label content  | References |
|-----------|--|-----------------------------|------------|--|------------|
| ifrs-full | ReconciliationOfChangesInIn<br>tangibleAssetsAndGoodwil<br>lAbstract   |                             | label      | Reconciliation of changes in intangible assets and goodwill [abstract]   |            |
| frs-full  | ReconciliationOfChangesInIn<br>tangibleAssetsOtherThan<br>GoodwillAbstract                                   |                             | label      | Reconciliation of changes in intangible assets other than goodwill [abstract]                                  |            |
| frs-full  | ReconciliationOfChangesInIn<br>vestmentPropertyAbstract  |                             | label      | Reconciliation of changes in investment property [abstract]  |            |
| ifrs-full | ReconciliationOfChangesIn<br>LiabilitiesUnderInsuranceCon<br>tractsAndReinsuranceCon<br>tractsIssuedAbstract |                             | label      | Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] |            |
| frs-full  | ReconciliationOfChangesIn<br>NetAssetsAvailableForBenefit<br>sAbstract                                       |                             | label      | Reconciliation of changes in net assets available for benefits [abstract]                                      |            |
| frs-full  | ReconciliationOfChangesInO<br>therProvisionsAbstract   |                             | label      | Reconciliation of changes in other provisions [abstract]   |            |
| frs-full  | ReconciliationOfChangesIn<br>PropertyPlantAndEquipmen<br>tAbstract   |                             | label      | Reconciliation of changes in property, plant and equipment [abstract]  |            |
| frs-full  | ReconciliationOfChangesIn<br>ReinsuranceAssetsAbstract   |                             | label      | Reconciliation of changes in reinsurance assets [abstract]   |            |
| frs-full  | ReconciliationOfFairValueOf<br>CreditDerivativeAbstract  |                             | label      | Reconciliation of fair value of credit derivative [abstract]   |            |
| frs-full  | ReconciliationOfNominalA<br>mountOfCreditDerivativeAb<br>stract  |                             | label      | Reconciliation of nominal amount of credit derivative [abstract]   |            |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | ReconciliationOfNumberOf<br>SharesOutstandingAbstract  |                             | label         | Reconciliation of number of shares outstanding [abstract]  |                          |
| ifrs-full | ReconciliationOfRegulatory<br>DeferralAccountCreditBalan<br>cesAbstract  |                             | label         | Reconciliation of regulatory deferral account credit balances [abstract]   |                          |
| ifrs-full | ReconciliationOfRegulatory<br>DeferralAccountDebitBalance<br>sAbstract   |                             | label         | Reconciliation of regulatory deferral account debit balances [abstract]  |                          |
| ifrs-full | ReconciliationOfReserveOf<br>GainsAndLossesOnFinancia<br>lAssetsMeasuredAtFairValue<br>ThroughOtherComprehensi<br>veIncomeRelatedToInsurance<br>ContractsToWhichPara<br>graphsC18bC19bC24<br>bAndC24cOfIFRS17HaveBee<br>nAppliedAbstract |                             | label         | Reconciliation of reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied [abstract] |                          |
| ifrs-full | ReconciliationOfUndiscounte<br>dLeasePaymentsToNetInvest<br>mentInFinanceLeaseAbstract   |                             | label         | Reconciliation of undiscounted lease payments to net investment in finance lease [abstract]  |                          |
| ifrs-full | RecoverableAmountOfAsse<br>tOrCashgeneratingUnit   | X instant, debit            | label         | Recoverable amount of asset or cash-generating unit  | Disclosure: IAS 36.130 e |
|           |  |                             | documentation | The higher of an asset's (or cash-generating unit's) fair value less costs of disposal and its value in use. [Refer: Cash-generating units [member]]   |                          |
| ifrs-full | RecurringFairValueMeasure mentMember   | member                      | label         | Recurring fair value measurement [member]  | Disclosure: IFRS 13.93 a |
|           |  |                             | documentation | This member stands for fair value measurements which other IFRSs require or permit in the statement of financial position at the end of each reporting period. [Refer: IFRSs [member]]   |                          |

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| Prefix   | Element name/role URI                            | Element type and attributes  | Label type  | Label content   | References   |
|--|--|--|---|---|--|
| ifrs-full  | RedesignatedAmountMem<br>ber                     | member   | label   | Redesignated amount [member]  | Common practice: IFRS 1.29   |
|  |  |  | documentation   | This member stands for the amount that has been redesignated during the transition to IFRSs.  |  |
| frs-full   | RedesignatedFinancialAssetA<br>sAvailableforsale | X instant, debit   | label   | Redesignated financial asset as available-for-sale  | Disclosure: Expiry date<br>2023-01-01 IFRS 1.29                            |
|  | documentation                                    | The amount of financial assets redesignated as available-for-<br>sale on transition to IFRSs. [Refer: IFRSs [member]; Financial<br>assets] |   |   |  |
| ifrs-full RedesignatedFinancialAsse<br>tAtFairValueThroughProfitOr<br>Loss | X instant, debit                                 | label  | Redesignated financial asset as at fair value through profit or loss  | Disclosure: IFRS 1.29   |  |
|  |  | documentation  | The amount of financial assets redesignated to be measured at fair value through profit or loss on transition to IFRSs. [Refer: At fair value [member]; IFRSs [member]; Financial assets] |   |  |
| ifrs-full RedesignatedFinancialLiabili<br>tyAtFairValueThroughProfi        |  | X instant, credit  | label   | Redesignated financial liability as at fair value through profit or loss  | Disclosure: Expiry date<br>2023-01-01 IFRS 1.29,<br>Disclosure: IFRS 1.29A |
|  |  |  | documentation   | The amount of financial liabilities redesignated as at fair value through profit or loss on transition to IFRSs. [Refer: At fair value [member]; IFRSs [member]; Financial liabilities] |  |
| ifrs-full  | RedesignatedMember                               | member [default]   | label   | Redesignated [member]   | Disclosure: IFRS 1.29  |
|  |  | documentation  | This member stands for financial instruments redesignated during the transition to IFRSs. It also represents the standard value for the 'Redesignation' axis if no other member is used.  |   |  |
| ifrs-full  | rs-full RedesignationAxis                        | axis   | label   | Redesignation [axis]  | Disclosure: IFRS 1.29  |
|  |  | documentation  | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |   |  |

| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References   |
|-----------|---|------------------------------|---------------|--|--|
| ifrs-full | ReductionOfIssuedCapital  | X duration, debit            | label         | Reduction of issued capital  | Common practice: IAS 1.106 d   |
|           |   |                              | documentation | The decrease in equity resulting from a reduction in issued capital. [Refer: Issued capital]   |  |
| ifrs-full | RefundsProvision  | X instant, credit            | label         | Refunds provision  | Example: IAS 37 -, Example: 4<br>Refunds policy, Example:<br>IAS 37.87 |
|           |   |                              | documentation | The amount of provision for refunds to be made by the entity to its customers. [Refer: Other provisions]   | 1AS 37.8/  |
|           |   |                              | totalLabel    | Total refunds provision  |  |
| ifrs-full | RefundsProvisionAbstract  |                              | label         | Refunds provision [abstract]   |  |
| ifrs-full | RefundsProvisionMember  | efundsProvisionMember member | label         | Refunds provision [member]   | Example: IAS 37 -, Example: Refunds policy, Example:                   |
|           |   |                              | documentation | This member stands for a provision for refunds to be made by the entity to its customers. [Refer: Other provisions [member]]   | IAS 37.87  |
| ifrs-full | RegulatoryDeferralAccount<br>BalancesAxis                                 | axis                         | label         | Regulatory deferral account balances [axis]  | Disclosure: IFRS 14.B22  |
|           |   |                              | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full | RegulatoryDeferralAccount<br>BalancesClassifiedAsDisposal<br>GroupsMember | member                       | label         | Regulatory deferral account balances classified as disposal groups [member]  | Disclosure: IFRS 14.B22  |
|           |   |                              | documentation | This member stands for regulatory deferral account balances that are classified as disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]] |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type       | Label content  | References   |
|-----------|--|-----------------------------|------------------|--|--|
| ifrs-full | RegulatoryDeferralAccount<br>BalancesMember                                  | member [default]            | label            | Regulatory deferral account balances [member]  | Disclosure: IFRS 14.B22  |
|           |  |                             | documentation    | This member stands for regulatory deferral account balances. A regulatory deferral account balance is the balance of any expense (or income) account that would not be recognised as an asset or a liability in accordance with other Standards, but that qualifies for deferral because it is included, or is expected to be included, by the rate regulator in establishing the rate(s) that can be charged to customers. This member also represents the standard value for the 'Regulatory deferral account balances' axis if no other member is used. |  |
| Ba        | RegulatoryDeferralAccount<br>BalancesNotClassifiedAsDis<br>posalGroupsMember | member                      | label            | Regulatory deferral account balances not classified as disposal groups [member]  | Disclosure: IFRS 14.B22  |
|           |  |                             | documentation    | This member stands for regulatory deferral account balances that are not classified as disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]   |  |
| ifrs-full | RegulatoryDeferralAccount<br>CreditBalances                                  | X instant, credit           | label            | Regulatory deferral account credit balances  | Disclosure: IFRS 14.20 b,<br>Disclosure: IFRS 14.33 a,<br>Disclosure: IFRS 14.35 |
|           |  |                             | documentation    | The amount of regulatory deferral account credit balances. [Refer: Regulatory deferral account balances [member]]  | Disclosure: Irks 14.55   |
|           |  |                             | totalLabel       | Total regulatory deferral account credit balances  |  |
|           |  |                             | periodStartLabel | Regulatory deferral account credit balances at beginning of period   |  |
|           |  |                             | periodEndLabel   | Regulatory deferral account credit balances at end of period   |  |
| ifrs-full | RegulatoryDeferralAccount<br>CreditBalancesAbstract                          |                             | label            | Regulatory deferral account credit balances [abstract]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content   | References   |
|-----------|---|-----------------------------|------------------|---|--|
|           | RegulatoryDeferralAccount<br>CreditBalancesAndRelatedDe<br>ferredTaxLiability         | X instant, credit           | label            | Regulatory deferral account credit balances and related deferred tax liability  | Disclosure: IFRS 14.24,<br>Disclosure: IFRS 14.B11 a |
|           |   |                             | documentation    | The amount of regulatory deferral account credit balances and the related deferred tax liability. [Refer: Regulatory deferral account credit balances; Deferred tax liability associated with regulatory deferral account balances] |  |
|           |   |                             | totalLabel       | Total regulatory deferral account credit balances and related deferred tax liability  |  |
| ifrs-full | RegulatoryDeferralAccount<br>CreditBalancesAndRelatedDe<br>ferredTaxLiabilityAbstract |                             | label            | Regulatory deferral account credit balances and related deferred tax liability [abstract]   |  |
| ifrs-full | RegulatoryDeferralAccount<br>CreditBalancesDirectlyRela<br>tedToDisposalGroup         | X instant, credit           | label            | Regulatory deferral account credit balances directly related to disposal group  | Disclosure: IFRS 14.25                               |
|           |   |                             | documentation    | The amount of regulatory deferral account credit balances that are directly related to a disposal group. [Refer: Regulatory deferral account credit balances; Disposal groups classified as held for sale [member]]                 |  |
| ifrs-full | RegulatoryDeferralAccount<br>DebitBalances  | X instant, debit            | label            | Regulatory deferral account debit balances  | Disclosure: IFRS 14.20 a, Disclosure: IFRS 14.33 a,  |
|           |   |                             | documentation    | The amount of regulatory deferral account debit balances. [Refer: Regulatory deferral account balances [member]]  | Disclosure: IFRS 14.35                               |
|           |   |                             | totalLabel       | Total regulatory deferral account debit balances  |  |
|           |   |                             | periodStartLabel | Regulatory deferral account debit balances at beginning of period   |  |
|           |   |                             | periodEndLabel   | Regulatory deferral account debit balances at end of period   |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| frs-full  | RegulatoryDeferralAccount<br>DebitBalancesAbstract                               |                             | label         | Regulatory deferral account debit balances [abstract]   |  |
| frs-full  | RegulatoryDeferralAccount<br>DebitBalancesAndRelatedDe<br>ferredTaxAsset         | X instant, debit            | label         | Regulatory deferral account debit balances and related deferred tax asset   | Disclosure: IFRS 14.24,<br>Disclosure: IFRS 14.B11 a |
|           |  |                             | documentation | The amount of regulatory deferral account debit balances and the related deferred tax asset. [Refer: Regulatory deferral account debit balances; Deferred tax asset associated with regulatory deferral account balances] |  |
|           |  |                             | totalLabel    | Total regulatory deferral account debit balances and related deferred tax asset   |  |
| frs-full  | RegulatoryDeferralAccount<br>DebitBalancesAndRelatedDe<br>ferredTaxAssetAbstract |                             | label         | Regulatory deferral account debit balances and related deferred tax asset [abstract]  |  |
| frs-full  | RegulatoryDeferralAccount<br>DebitBalancesDirectlyRelated<br>ToDisposalGroup     | X instant, debit            | label         | Regulatory deferral account debit balances directly related to disposal group   | Disclosure: IFRS 14.25                               |
|           |  |                             | documentation | The amount of regulatory deferral account debit balances that are directly related to a disposal group. [Refer: Regulatory deferral account debit balances; Disposal groups classified as held for sale [member]]         |  |
| frs-full  | RegulatoryEnvironmentsAxis   | axis                        | label         | Regulatory environments [axis]  | Example: IAS 19.138 c                                |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |  |
| ifrs-full | RegulatoryEnvironments<br>Member   | member [default]            | label         | Regulatory environments [member]  | Example: IAS 19.138 c                                |
|           |  |                             | documentation | This member stands for all regulatory environments. It also represents the standard value for the 'Regulatory environments' axis if no other member is used.  |  |

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| Prefix    | Element name/role URI              | Element type and attributes | Label type       | Label content  | References   |
|-----------|------------------------------------|-----------------------------|------------------|--|--|
| ifrs-full | ReimbursementRightsAtFair<br>Value | X instant, debit            | label            | Reimbursement rights related to defined benefit obligation, at fair value  | Disclosure: IAS 19.140 b   |
|           |                                    |                             | documentation    | The amount of the entity's rights to the reimbursement by another party of some or all of the expenditure required to settle a defined benefit obligation recognised as a separate asset and measured at fair value. [Refer: At fair value [member]]   |  |
|           |                                    |                             | periodStartLabel | Reimbursement rights related to defined benefit obligation, at fair value at beginning of period   |  |
|           |                                    |                             | periodEndLabel   | Reimbursement rights related to defined benefit obligation, at fair value at end of period   |  |
| ifrs-full | ReinsuranceAssets                  | ssets X instant, debit      | label            | Reinsurance assets   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.37 e  |
|           |                                    |                             | documentation    | The amount of a cedant's net contractual rights under a reinsurance contract.  |  |
|           |                                    |                             | periodStartLabel | Reinsurance assets at beginning of period  |  |
|           |                                    |                             | periodEndLabel   | Reinsurance assets at end of period  |  |
| ifrs-full | ReinsuranceContractsHeld<br>Member | member                      | label            | Reinsurance contracts held [member]  | Disclosure: Effective 2023-01-01 IFRS 17.107,  |
|           |                                    | docume                      | documentation    | This member stands for reinsurance contracts held. Reinsurance contracts are insurance contracts issued by one entity (the reinsurer) to compensate another entity for claims arising from one or more insurance contracts issued by that other entity (underlying contracts). [Refer: Insurance contracts [member]] | Disclosure: Effective<br>2023-01-01 IFRS 17.109,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.131 a,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.132 b,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.98 |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | ReinsuranceContractsHeld                                     | X instant, debit            | label         | Reinsurance contracts held that are assets  | Disclosure: Effective  |
| ThatA     | ThatAreAssets  | documentation               | documentation | The amount of reinsurance contracts held that are assets. [Refer: Assets; Reinsurance contracts held [member]]                              | 2023-01-01 IAS 1.54 da,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.78 c                          |
| ifrs-full | ReinsuranceContractsHeld<br>ThatAreLiabilities               | X instant, credit           | label         | Reinsurance contracts held that are liabilities   | Disclosure: Effective<br>2023-01-01 IAS 1.54 ma,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.78 d |
|           |  |                             | documentation | The amount of reinsurance contracts held that are liabilities. [Refer: Liabilities; Reinsurance contracts held [member]]                    |  |
| is        | ReinsurersShareOfAmountAr isingFromInsuranceContracts Member | racts                       | label         | Reinsurer's share of amount arising from insurance contracts [member]   | 2023-01-01 IFRS 4 -  |
|           |  |                             | documentation | This member stands for the reinsurer's share of the amount arising from insurance contracts. [Refer: Types of insurance contracts [member]] | Disclosure   |

| Prefix    | Element name/role URI | Element type and attributes | Label type    | Label content   | References            |
|-----------|-----------------------|-----------------------------|---------------|---|-----------------------|
| ifrs-full | RelatedPartiesMember  | member                      | label         | Related parties [member]  | Disclosure: IAS 24.19 |
|           |                       |                             | documentation | This member stands for related parties. Related parties are persons or entities that are related to the entity that is preparing its financial statements (the reporting entity). (a) A person or a close member of that person's family is related to a reporting entity if that person: (i) has control or joint control over the reporting entity; (ii) has significant influence over the reporting entity; or (iii) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity. (b) An entity is related to a reporting entity if any of the following conditions applies: (i) The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others). (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member). (iii) Both entities are joint ventures of the same third party. (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity. (v) The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity. (vi) The entity is controlled or jointly controlled by a person identified in (a). (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity. [Refer: Joint ventures [member]] |                       |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|---|--|-----------------------------|---------------|--|---|
| ifrs-full   | RelatedPartyTransactionsAb<br>stract   |                             | label         | Related party transactions [abstract]  |   |
| ifrs-full   | RemainingAmortisationPerio<br>dOfIntangibleAssetsMaterial<br>ToEntity2019    | DUR                         | label         | Remaining amortisation period of intangible assets material to entity  | Disclosure: IAS 38.122 b                              |
|   |  |                             | documentation | The remaining amortisation period of individual intangible assets that are material to the entity's financial statements. [Refer: Depreciation and amortisation expense] |   |
| countedCashOutflowsIn<br>flowsThatAriseFromCon<br>tractsWithinScopeOfIFRS17 |  | X instant, credit           | label         | Remaining contractual undiscounted cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities  | Disclosure: Effective<br>2023-01-01 IFRS 17.132 b (i) |
|   | That wellabilities   |                             | documentation | The amount of the remaining contractual undiscounted cash outflows (inflows) that arise from contracts within the scope of IFRS 17 that are liabilities.                 |   |
| ifrs-full   | RemainingRecoveryPeriodO<br>fRegulatoryDeferralAccount<br>DebitBalances2019  | DUR                         | label         | Remaining recovery period of regulatory deferral account debit balances  | Disclosure: IFRS 14.33 c                              |
|   |  |                             | documentation | The remaining recovery period of regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]   |   |
| ifrs-full   | RemainingReversalPeriodO<br>fRegulatoryDeferralAccount<br>CreditBalances2019 | DUR                         | label         | Remaining reversal period of regulatory deferral account credit balances   | Disclosure: IFRS 14.33 c                              |
|   |  |                             | documentation | The remaining reversal period of regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]                                       |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content  | References   |
|-----------|---|-----------------------------|------------------|--|--|
| ifrs-full | RemainingUnamortisedGain<br>sAndLossesArisingOnBuyin<br>gReinsurance  | X instant, credit           | label            | Remaining unamortised gains (losses) arising on buying reinsurance   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.37 b (ii) |
|           |   |                             | documentation    | The amount of unamortised deferred gains (losses) arising from the purchase of reinsurance.  |  |
|           |   |                             | periodStartLabel | Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period  |  |
|           |   |                             | periodEndLabel   | Remaining unamortised gains (losses) arising on buying reinsurance at end of period  |  |
| ifrs-full | RentalExpense   | X duration, debit           | label            | Rental expense   | Common practice: IAS 1.85                              |
|           |   |                             | documentation    | The amount of expense recognised on rental activities.   |  |
| ifrs-full | RentalIncome  | X duration, credit          | label            | Rental income  | Common practice: IAS 1.112 c                           |
|           |   |                             | documentation    | The amount of income recognised from rental activities.  |  |
| ifrs-full | RentalIncomeFromInvest<br>mentProperty                                | X duration, credit          | label            | Rental income from investment property   | Disclosure: IAS 40.75 f (i)                            |
|           | . ,   |                             | documentation    | The amount of rental income arising from investment property recognised in profit or loss. [Refer: Investment property]  |  |
| ifrs-full | RentalIncomeFromInvest<br>mentPropertyNetOfDirectO<br>peratingExpense | X duration, credit          | label            | Rental income from investment property, net of direct operating expense  | Common practice: IAS 1.112 c                           |
|           |   |                             | documentation    | The amount of rental income arising from investment property, net of direct operating expense from such property. [Refer: Direct operating expense from investment property; Rental income from investment property] |  |
|           |   |                             | netLabel         | Rental income from investment property, net of direct operating expense  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type  | Label content  | References                       |
|-----------|---|-----------------------------|---|--|----------------------------------|
| ifrs-full | RentalIncomeFromInvest<br>mentPropertyNetOfDirectO<br>peratingExpenseAbstract |                             | label   | Rental income from investment property, net of direct operating expense [abstract]                                 |                                  |
| ifrs-full | RentDeferredIncome  | X instant, credit           | label   | Rent deferred income   | Common practice: IAS 1.78        |
|           |   |                             | documentation   | The amount of deferred income arising on rental activity. [Refer: Deferred income other than contract liabilities] |                                  |
| ifrs-full | RentDeferredIncomeClassifie dAsCurrent  | X instant, credit           | label   | Rent deferred income classified as current   | Common practice: IAS 1.78        |
|           | unscurrent  |                             | documentation   | The amount of rent deferred income classified as current. [Refer: Rent deferred income]                            |                                  |
| ifrs-full | RentDeferredIncomeClassifie dAsNoncurrent                                     | X instant, credit           | label   | Rent deferred income classified as non-current   | Common practice: IAS 1.78        |
|           | u/isivoneurent  | ur ist voileur ent          | documentation   | The amount of rent deferred income classified as non-<br>current. [Refer: Rent deferred income]                    |                                  |
| ifrs-full | RentMeasurementInputMem member ber  | MeasurementInputMem member  | label   | Rent, measurement input [member]   | Common practice:<br>IFRS 13.93 d |
|           |   | documentation               | This member stands for the rent used as a measurement input.  | 11 KG 19.79 U  |                                  |
| ifrs-full | RepairsAndMaintenanceEx   | X duration, debit           | label   | Repairs and maintenance expense  | Common practice: IAS 1.85        |
|           | pense   | documentation               | The amount of expenses incurred for the day-to-day servicing of assets, which may include the cost of labour, consumables or small parts. |  |                                  |
| ifrs-full | RepaymentsOfBondsNote<br>sAndDebentures                                       | X duration, credit          | label   | Repayments of bonds, notes and debentures  | Common practice: IAS 7.17        |
|           | 57 HIUDEDCHUIES   |                             | documentation   | The cash outflow for repayments of bonds, notes and debentures.  | -                                |
| ifrs-full | RepaymentsOfBorrowing<br>sClassifiedAsFinancingActiv                          | (X) duration, credit        | label   | Repayments of borrowings, classified as financing activities   | Example: IAS 7.17 d              |
|           | ities   | AshinancingActiv            | documentation   | The cash outflow to settle borrowings, classified as financing activities. [Refer: Borrowings]                     | -                                |
|           |   |                             | negatedTerseLabel   | Repayments of borrowings   |                                  |

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| Prefix    | Element name/role URI                | Element type and attributes | Label type    | Label content   | References  |
|-----------|--------------------------------------|-----------------------------|---------------|---|---|
| ifrs-full | RepaymentsOfCurrentBor rowings       | X duration, credit          | label         | Repayments of current borrowings  | Common practice: IAS 7.17   |
|           |                                      |                             | documentation | The cash outflow for repayments of current borrowings. [Refer: Current borrowings]  |   |
| ifrs-full | RepaymentsOfNoncurrent<br>Borrowings | X duration, credit          | label         | Repayments of non-current borrowings  | Common practice: IAS 7.17   |
|           |                                      |                             | documentation | The cash outflow for repayments of non-current borrowings. [Refer: Borrowings]  |   |
| ifrs-full | RepaymentsOfSubordinate dLiabilities | X duration, credit          | label         | Repayments of subordinated liabilities  | Common practice: IAS 7.17   |
|           |                                      |                             | documentation | The cash outflow for repayments of subordinated liabilities. [Refer: Subordinated liabilities]  |   |
| ifrs-full | ReportableSegmentsMember             | member                      | label         | Reportable segments [member]  | Example: IAS 19.138 d, Disclosure: IFRS 15.115,   |
|           |                                      |                             | documentation | This member stands for operating segments for which IFRS 8 requires information to be disclosed. The entity shall report separately information about an operating segment that meets any of the following quantitative thresholds: (a) reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments; (b) the absolute amount of its reported profit or loss is 10 per cent or more of the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss; or (c) assets are 10 per cent or more of the combined assets of all operating segments. Additionally operating segments that do not meet any of the quantitative thresholds may be considered reportable, and separately disclosed, if management believes that information about the segment would be useful to users of the financial statements. [Refer: Operating segments [member]] | Disclosure: IFRS 15.115,<br>Example: Effective<br>2023-01-01 IFRS 17.96 c,<br>Disclosure: IFRS 8.23 |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | ReportedIfInComplianceWi<br>thRequirementOfIFRSMem<br>ber     | member                      | label         | Reported if in compliance with requirement of IFRS [member]   | Common practice: IAS 1.20 d   |
|           |   |                             | documentation | This member stands for the information that would have been reported in the financial statements by the entity if it was in compliance with the requirement of an IFRS, in the case that the entity departed from that requirement. |   |
| ifrs-full | ReportingYearMember   | member                      | label         | Reporting year [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.130   |
|           |   |                             | documentation | This member stands for the reporting year.  |   |
| ifrs-full | RepurchaseAgreementsAnd<br>CashCollateralOnSecurities<br>Lent | X instant, credit           | label         | Repurchase agreements and cash collateral on securities lent  | -<br>-  |
|           |   |                             | documentation | The amount of instruments sold with the intent to reacquire in repurchase agreements and cash collateral on securities lent.  |   |
| ifrs-full | ResearchAndDevelopmentEx pense                                | X duration, debit           | label         | Research and development expense  | Disclosure: IAS 38.126  |
|           |   |                             | documentation | The amount of expenditure directly attributable to research or development activities, recognised in profit or loss.  |   |
| ifrs-full | ReserveForCatastrophe   | X instant, credit           | label         | Reserve for catastrophe   | Example: Expiry date<br>2023-01-01 IAS 1.78 e,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 4.IG58 |
|           |   |                             | documentation | A component of equity representing resources to provide for infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites, or earthquake damage.                                 |   |
| ifrs-full | ReserveForCatastropheMem ber                                  | member                      | label         | Reserve for catastrophe [member]  | Example: Expiry date<br>2023-01-01 IAS 1.108,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 4.IG58  |
|           |   |                             | documentation | This member stands for a component of equity representing resources to provide for infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites or earthquake damage.           |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | ReserveOfCashFlowHedge<br>sMember   | member                      | label         | Reserve of cash flow hedges [member]   | Example: IAS 1.108,<br>Disclosure: IFRS 9.6.5.11          |
|           |   |                             | documentation | This member stands for a component of equity representing the accumulated portion of gain (loss) on a hedging instrument that is determined to be an effective hedge for cash flow hedges. [Refer: Cash flow hedges [member]]              |   |
| ifrs-full | ReserveOfChangeInFairVa<br>lueOfFinancialLiabilityAttri<br>butableToChangeInCreditRis<br>kOfLiability       | X instant, credit           | label         | Reserve of change in fair value of financial liability attributable to change in credit risk of liability  | Common practice: IAS 1.78 e                               |
|           |   |                             | documentation | A component of equity representing the accumulated change in fair value of financial liabilities attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities]                        |   |
| ifrs-full | ReserveOfChangeInFairVa<br>lueOfFinancialLiabilityAttri<br>butableToChangeInCreditRis<br>kOfLiabilityMember | member                      | label         | Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]   | Example: IAS 1.108  |
|           |   |                             | documentation | This member stands for a component of equity representing the accumulated change in fair value of financial liabilities attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities] |   |
| ifrs-full | ReserveOfChangeInValueOf<br>ForeignCurrencyBasisSpreads   | X instant, credit           | label         | Reserve of change in value of foreign currency basis spreads   | Common practice: IAS 1.78 e,<br>Disclosure: IFRS 9.6.5.16 |
|           |   |                             | documentation | A component of equity representing the accumulated change in the value of foreign currency basis spreads of financial instruments when excluding them from the designation of these financial instruments as hedging instruments.          |   |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | ReserveOfChangeInValueOf<br>ForeignCurrencyBasisSpreads<br>Member       | member                      | label         | Reserve of change in value of foreign currency basis spreads [member]   | Example: IAS 1.108,<br>Disclosure: IFRS 9.6.5.16          |
|           |   |                             | documentation | This member stands for a component of equity representing the accumulated change in the value of foreign currency basis spreads of financial instruments when excluding them from the designation of these financial instruments as hedging instruments.  |   |
| ifrs-full | ReserveOfChangeInValueOf<br>ForwardElementsOfForward<br>Contracts       | X instant, credit           | label         | Reserve of change in value of forward elements of forward contracts   | Common practice: IAS 1.78 e,<br>Disclosure: IFRS 9.6.5.16 |
|           |   |                             | documentation | A component of equity representing the accumulated change in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element.                        |   |
| ifrs-full | ReserveOfChangeInValueOf<br>ForwardElementsOfForward<br>ContractsMember | member                      | label         | Reserve of change in value of forward elements of forward contracts [member]  | Example: IAS 1.108,<br>Disclosure: IFRS 9.6.5.16          |
|           |   |                             | documentation | This member stands for a component of equity representing the accumulated change in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element. |   |
| ifrs-full | ReserveOfChangeInValueOf<br>TimeValueOfOptions                          | X instant, credit           | label         | Reserve of change in value of time value of options   | Common practice: IAS 1.78 e,<br>Disclosure: IFRS 9.6.5.15 |
|           |   |                             | documentation | A component of equity representing the accumulated change in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value.                                       |   |

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| Prefix    | Element name/role URI       | Element type and attributes | Label type   | Label content  | References           |
|-----------|-----------------------------|-----------------------------|--|--|----------------------|
| ifrs-full | ReserveOfChangeInValueOf    | member                      | label  | Reserve of change in value of time value of options [member]   | Example: IAS 1.108,  |
|           | TimeValueOfOptionsMember    | documentation               | This member stands for a component of equity representing the accumulated change in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value. | Disclosure: IFRS 9.6.5.15  |                      |
| ifrs-full | ReserveOfDiscretionaryParti | X instant, credit           | label  | Reserve of discretionary participation features  | Example: Expiry date |
|           | cipationFeatures            |                             | documentation  | A component of equity resulting from discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract. |                      |

| Element name/role URI  | Element type and attributes  | Label type  | Label content   | References   |
|--|--|---|---|--|
| ReserveOfDiscretionaryParti cipationFeaturesMember             | member   | label   | Reserve of discretionary participation features [member]  | Example: Expiry date<br>2023-01-01 IAS 1.108,<br>Disclosure: Expiry date |
|  | documentation  | This member stands for a component of equity resulting from discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract. | 2023-01-01 IFRS 4.34 b,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 4.IG22 f  |  |
| ReserveOfEquityComponen tOfConvertibleInstruments              | X instant, credit  | label   | Reserve of equity component of convertible instruments  | Common practice: IAS 1.55  |
|  |  | documentation   | A component of equity representing components of convertible instruments classified as equity.  |  |
| ReserveOfEquityComponen<br>tOfConvertibleInstruments<br>Member | member   | label   | Reserve of equity component of convertible instruments [member]   | Common practice: IAS 1.108   |
|  |  | documentation   | This member stands for a component of equity representing components of convertible instruments classified as equity.   |  |
| ReserveOfExchangeDifferen cesOnTranslation                     | X instant, credit  | label   | Reserve of exchange differences on translation  | Disclosure: IAS 21.52 b  |
|  |  | documentation   | A component of equity representing exchange differences on translation of financial statements recognised in other comprehensive income and accumulated in equity. [Refer: Other comprehensive income]  |  |
|  | ReserveOfDiscretionaryParticipationFeaturesMember  ReserveOfEquityComponentOfConvertibleInstruments  ReserveOfEquityComponentOfConvertibleInstrumentsMember  ReserveOfExchangeDifferen | ReserveOfDiscretionaryParti cipationFeaturesMember  ReserveOfEquityComponen tOfConvertibleInstruments  | ReserveOfEquityComponen tOfConvertibleInstruments  ReserveOfEquityComponen tOfConvertibleInstruments  ReserveOfEquityComponen tOfConvertibleInstruments  ReserveOfEquityComponen tOfConvertibleInstruments  ReserveOfEquityComponen tofConvertibleInstruments  ReserveOfEquityComponen tofConvertibleInstruments  Member  ReserveOfExchangeDifferen tofConvertibleInstruments  ReserveOfExchangeDifferen tofConvertibleInstruments | ReserveOfDiscretionaryParti cipationFeaturesMember                       |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                                       |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | ReserveOfExchangeDifferen cesOnTranslationContinuin gHedges   | X instant, credit           | label         | Reserve of exchange differences on translation, continuing hedges   | Disclosure: IFRS 7.24B b (ii)                    |
|           |   |                             | documentation | A component of equity representing the reserve of exchange differences on translation in relation to continuing hedges. [Refer: Reserve of exchange differences on translation]   |  |
| ifrs-full | ReserveOfExchangeDifferen<br>cesOnTranslationHedgingRe<br>lationshipsForWhichHedge<br>AccountingIsNoLongerAp<br>plied | X instant, credit           | label         | Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied   | Disclosure: IFRS 7.24B b (iii)                   |
|           |   |                             | documentation | A component of equity representing the reserve of exchange differences on translation in relation to hedging relationships for which hedge accounting is no longer applied. [Refer: Reserve of exchange differences on translation] |  |
| ifrs-full | ReserveOfExchangeDifferen cesOnTranslationMember  | member                      | label         | Reserve of exchange differences on translation [member]   | Example: IAS 1.108,<br>Disclosure: IAS 21.52 b   |
|           |   |                             | documentation | This member stands for a component of equity representing accumulated exchange differences on the translation of financial statements recognised in other comprehensive income. [Refer: Other comprehensive income]                 |  |
| ifrs-full | ReserveOfFinanceIncomeEx<br>pensesFromReinsuranceCon<br>tractsHeldExcludedFromProfi<br>tOrLoss                        | X instant, credit           | label         | Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss   | Common practice: Effective 2023-01-01 IAS 1.78 e |
|           |   |                             | documentation | A component of equity representing the accumulated finance income (expenses) from reinsurance contracts held excluded from profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]        |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                 |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | ReserveOfFinanceIncomeEx<br>pensesFromReinsuranceCon<br>tractsHeldExcludedFromProfi<br>tOrLossMember   | member                      | label         | Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]  | Example: Effective<br>2023-01-01 IAS 1.108 |
|           |  |                             | documentation | This member stands for a component of equity representing the accumulated finance income (expenses) from reinsurance contracts held excluded from profit or loss. [Refer: Insurance finance income (expenses); Reinsurance contracts held [member]]               |  |
| ifrs-full | ReserveOfGainsAndLosses<br>FromInvestmentsInEquityIn<br>struments                                      | X instant, credit           | label         | Reserve of gains and losses from investments in equity instruments  | Common practice: IAS 1.78 e                |
|           |  |                             | documentation | A component of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.   |  |
| ifrs-full | ReserveOfGainsAndLosses<br>FromInvestmentsInEquityIn<br>strumentsMember                                | member                      | label         | Reserve of gains and losses from investments in equity instruments [member]   | Example: IAS 1.108                         |
|           |  |                             | documentation | This member stands for a component of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.  |  |
| ifrs-full | ReserveOfGainsAndLosse<br>sOnFinancialAssetsMeasure<br>dAtFairValueThroughOther<br>ComprehensiveIncome | X instant, credit           | label         | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income   | Common practice: IAS 1.78 e                |
|           | 25mprenensi emecine  |                             | documentation | A component of equity representing the reserve of gains and losses on financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] |  |

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| Prefix    | Element name/role URI  | Element type and attributes  | Label type  | Label content  | References                                      |
|-----------|--|--|---|--|---|
| ifrs-full | ReserveOfGainsAndLosse<br>sOnFinancialAssetsMeasure<br>dAtFairValueThroughOther<br>ComprehensiveIncomeMem  | member   | label   | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]   | Example: IAS 1.108                              |
|           | ber  | documentation  | This member stands for a component of equity representing the accumulated gains and losses on financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] |  |   |
| ifrs-full | ReserveOfGainsAndLosse sOnFinancialAssetsMeasure dAtFairValueThroughOther ComprehensiveIncomeRela tedToInsuranceContractsTo WhichPara graphsC18bC19bC24 bAndC24cOfIFRS17HaveBee nApplied | OnFinancialAssetsMeasure AtFairValueThroughOther ComprehensiveIncomeRela edToInsuranceContractsTo WhichPara raphsC18bC19bC24 AndC24cOfIFRS17HaveBee  documentation | label   | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied  | Disclosure: Effective<br>2023-01-01 IFRS 17.116 |
|           |  |  | documentation   | The cumulative amount included in other comprehensive income for financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied. [Refer: Financial assets measured at fair value through other comprehensive income] |   |
|           |  |  | periodStartLabel  | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied at beginning of period   |   |
|           |  |  | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied at end of period  |  |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | ReserveOfGainsAndLosse<br>sOnHedgingInstruments<br>ThatHedgeInvestmentsInEqui<br>tyInstruments       | X instant, credit           | label         | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments   | Common practice: IAS 1.78 e                        |
|           |  |                             | documentation | A component of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income.                        |  |
| ifrs-full | ReserveOfGainsAndLosse<br>sOnHedgingInstruments<br>ThatHedgeInvestmentsInEqui<br>tyInstrumentsMember | member                      | label         | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  | Example: IAS 1.108                                 |
|           |  |                             | documentation | This member stands for a component of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income. |  |
| ifrs-full | ReserveOfGainsAndLosse<br>sOnRemeasuringAvailablefor<br>saleFinancialAssets                          | X instant, credit           | label         | Reserve of gains and losses on remeasuring available-for-sale financial assets  | Common practice: Expiry date 2023-01-01 IAS 1.78 e |
|           |  |                             | documentation | A component of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial assets available-for-sale]  |  |
| ifrs-full | ReserveOfGainsAndLosse<br>sOnRemeasuringAvailablefor<br>saleFinancialAssetsMember                    | member                      | label         | Reserve of gains and losses on remeasuring available-for-sale financial assets [member]   | Example: Expiry date<br>2023-01-01 IAS 1.108       |
|           |  |                             | documentation | This member stands for a component of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial assets available-for-sale]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                       |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | ReserveOfInsuranceFinanceIn<br>comeExpensesFromInsurance<br>ContractsIssuedExcluded<br>FromProfitOrLossThatWill<br>BeReclassifiedToProfitOrLoss | X instant, credit           | label         | Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss  | Common practice: Effective 2023-01-01 IAS 1.78 e |
|           |   |                             | documentation | A component of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]                        |  |
| ifrs-full | ReserveOfInsuranceFinanceIn<br>comeExpensesFromInsurance<br>ContractsIssuedExcluded<br>FromProfitOrLossThatWill<br>BeReclassifiedToProfitOrLoss | member                      | label         | Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]   | Example: Effective<br>2023-01-01 IAS 1.108       |
|           | Member  |                             | documentation | This member stands for a component of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] |  |
| ifrs-full | ReserveOfInsuranceFinanceIn<br>comeExpensesFromInsurance<br>ContractsIssuedExcluded<br>FromProfitOrLossThatWill<br>NotBeReclassifiedToProfitOr  | X instant, credit           | label         | Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss  | Common practice: Effective 2023-01-01 IAS 1.78 e |
|           | Loss  |                             | documentation | A component of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]]                    |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | ReserveOfInsuranceFinanceIn comeExpensesFromInsurance ContractsIssuedExcluded FromProfitOrLossThatWill |                             | label         | Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]   | Example: Effective<br>2023-01-01 IAS 1.108                             |
|           | NotBeReclassifiedToProfitOr<br>LossMember  |                             | documentation | This member stands for a component of equity representing the accumulated insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified subsequently to profit or loss. [Refer: Insurance finance income (expenses); Insurance contracts issued [member]] |  |
| ifrs-full | ReserveOfOverlayApproach   | X instant, credit           | label         | Reserve of overlay approach  | Common practice: Effective on first application of IFRS 9 IFRS 4.35D b |
|           |  |                             | documentation | A component of equity representing the accumulated overlay approach adjustments.   | 9 IFRS 4.35D 0   |
| ifrs-full | ReserveOfOverlayApproach<br>Member   | member                      | label         | Reserve of overlay approach [member]   | Common practice: Effective on first application of IFRS 9 IFRS 4.35D b |
|           |  |                             | documentation | This member stands for a component of equity representing the accumulated overlay approach adjustments.  | 7 I KS 4.33D 0   |
| ifrs-full | ReserveOfRemeasurement<br>sOfDefinedBenefitPlans   | X instant, credit           | label         | Reserve of remeasurements of defined benefit plans   | Common practice: IAS 1.78 e  |
|           |  |                             | documentation | A component of equity representing the accumulated remeasurements of defined benefit plans. [Refer: Defined benefit plans [member]]  |  |
| ifrs-full | ReserveOfRemeasurement<br>sOfDefinedBenefitPlansMem<br>ber   | member                      | label         | Reserve of remeasurements of defined benefit plans [member]  | Example: IAS 1.108   |
|           |  |                             | documentation | This member stands for a component of equity resulting from remeasurements of defined benefit plans. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans]  |  |

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| Prefix    | Element name/role URI    | Element type and attributes                        | Label type    | Label content   | References                     |
|-----------|--------------------------|--|---------------|---|--------------------------------|
| ifrs-full | ReserveOfSharebasedPay   | X instant, credit                                  | label         | Reserve of share-based payments   | Common practice: IAS 1.78 e    |
|           | ments                    |  | documentation | A component of equity resulting from share-based payments.  |                                |
| ifrs-full | ReserveOfSharebasedPay   | member   | label         | Reserve of share-based payments [member]  | Example: IAS 1.108             |
|           | mentsMember              |  | documentation | This member stands for a component of equity resulting from share-based payments.   |                                |
| ifrs-full | ReservesWithinEquityAxis | servesWithinEquityAxis axis                        | label         | Reserves within equity [axis]   | Disclosure: IAS 1.79 b         |
|           |                          |  | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                                |
| ifrs-full | ResidualValueRiskMember  | ResidualValueRiskMember member label documentation | label         | Residual value risk [member]  | Example: IFRS 7.40 a, Example: |
|           |                          |  | documentation | This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in residual values. [Refer: Financial instruments, class [member]] | IFRS 7.IG32                    |

| Prefix    | Element name/role URI                   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | RestatedMember                          | member [default]            | label         | Currently stated [member]   | Disclosure: IAS 1.106 b,   |
|           |   |                             | documentation | for the 'Retrospective application and retrospective  | Common practice: IAS 1.20 d,<br>Disclosure: IAS 8.28 f (i),<br>Disclosure: IAS 8.29 c (i),<br>Disclosure: IAS 8.49 b (i),<br>Disclosure: Effective<br>2023-01-01 IFRS 17.113 b |
| ifrs-full | RestrictedCashAndCashEqui<br>valents    | X instant, debit            | label         | Restricted cash and cash equivalents  | Common practice: IAS 1.55  |
|           |   |                             | documentation | The amount of cash and cash equivalents whose use or withdrawal is restricted. [Refer: Cash and cash equivalents]               |  |
| ifrs-full | RestrictionsOnAccessToAsset<br>sInFunds | text                        | label         | Description of restrictions on access to assets in funds  | Disclosure: IFRIC 5.11   |
|           |   |                             | documentation | The description of restrictions on access to the assets in decommissioning, restoration and environmental rehabilitation funds. |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type         | Label content  | References              |
|-----------|---|-----------------------------|--------------------|--|-------------------------|
| ifrs-full | RestrictionsOnRealisabilityO<br>fInvestmentPropertyOrRemit<br>tanceOfIncomeAndProceed | X instant                   | label              | Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property   | Disclosure: IAS 40.75 g |
|           | sOfDisposalOfInvestment<br>Property   |                             | documentation      | The amount of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal. [Refer: Investment property]  |                         |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                         |

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| Prefix    | Element name/role URI                   | Element type and attributes | Label type    | Label content   | References         |
|-----------|---|-----------------------------|---------------|---|--------------------|
| ifrs-full | RestructuringContingentLiabi lityMember | member                      | label         | Restructuring contingent liability [member]   | Example: IAS 37.88 |
|           |   |                             | documentation | This member stands for a contingent liability for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Contingent liabilities [member]] |                    |
| ifrs-full | RestructuringProvision                  | X instant, credit           | label         | Restructuring provision   | Example: IAS 37.70 |
|           |   |                             | documentation | The amount of provision for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions]                                      |                    |
|           |   |                             | totalLabel    | Total restructuring provision   |                    |
| ifrs-full | RestructuringProvisionAb stract         |                             | label         | Restructuring provision [abstract]  |                    |
| ifrs-full | RestructuringProvisionMem ber           | member                      | label         | Restructuring provision [member]  | Example: IAS 37.70 |
|           |   |                             | documentation | This member stands for a provision for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions [member]]                  |                    |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | RetainedEarnings  | X instant, credit           | label         | Retained earnings  | Example: IAS 1.78 e, Example: IAS 1.IG6      |
|           |   |                             | documentation | A component of equity representing the entity's cumulative undistributed earnings or deficit.  |  |
|           |   |                             | totalLabel    | Total retained earnings  |  |
| ifrs-full | RetainedEarningsAbstract  |                             | label         | Retained earnings [abstract]   |  |
| ifrs-full | RetainedEarningsExcluding<br>ProfitLossForReportingPer              | X instant, credit           | label         | Retained earnings, excluding profit (loss) for reporting period  | Common practice: IAS 1.78 e                  |
|           | iod   |                             | documentation | A component of equity representing the entity's cumulative undistributed earnings or deficit excluding the profit or loss for the reporting period. [Refer: Retained earnings]                             |  |
| ifrs-full | RetainedEarningsExcluding<br>ProfitLossForReportingPeriod<br>Member | member                      | label         | Retained earnings, excluding profit (loss) for reporting period [member]   | Common practice: IAS 1.108                   |
|           |   |                             | documentation | This member stands for a component of equity representing an entity's cumulative undistributed earnings or deficit, excluding profit or loss for the reporting period. [Refer: Retained earnings [member]] |  |
| ifrs-full | RetainedEarningsMember  | member                      | label         | Retained earnings [member]   | Disclosure: IAS 1.106,<br>Example: IAS 1.108 |
|           |   |                             | documentation | This member stands for a component of equity representing an entity's cumulative undistributed earnings or deficit.  |  |
| ifrs-full | RetainedEarningsProfitLoss<br>ForReportingPeriod                    | X instant, credit           | label         | Retained earnings, profit (loss) for reporting period  | Common practice: IAS 1.78 e                  |
|           |   |                             | documentation | A component of equity representing the entity's undistributed profit or loss for the reporting period. [Refer: Retained earnings; Profit (loss)]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | RetainedEarningsProfitLoss<br>ForReportingPeriodMember          | member                      | label         | Retained earnings, profit (loss) for reporting period [member]   | Common practice: IAS 1.108   |
|           |   |                             | documentation | This member stands for a component of equity representing the entity's undistributed profit or loss for the reporting period. [Refer: Retained earnings [member]; Profit (loss)] |  |
| ifrs-full | RetentionPayables   | X instant, credit           | label         | Retention payables   | Common practice: IAS 1.78  |
|           |   |                             | documentation | The amount of payment that is withheld by the entity, pending the fulfilment of a condition.   |  |
| ifrs-full | RetirementsIntangibleAsset<br>sAndGoodwill                      | (X) duration, credit        | label         | Retirements, intangible assets and goodwill  | Common practice:<br>IAS 38.118 e   |
|           | S. Ma Good Will   |                             | documentation | The decrease in intangible assets and goodwill resulting from retirements. [Refer: Intangible assets and goodwill]   | INS 30.110 C   |
|           |   |                             | negatedLabel  | Retirements, intangible assets and goodwill  |  |
| ifrs-full | RetirementsIntangibleAsset<br>sOtherThanGoodwill                | (X) duration, credit        | label         | Retirements, intangible assets other than goodwill   | Common practice:<br>IAS 38.118 e   |
|           |   |                             | documentation | The decrease in intangible assets other than goodwill resulting from retirements. [Refer: Intangible assets other than goodwill]   |  |
|           |   |                             | negatedLabel  | Retirements, intangible assets other than goodwill   |  |
| ifrs-full | RetirementsPropertyPlantAn dEquipment                           | (X) duration, credit        | label         | Retirements, property, plant and equipment   | Common practice: IAS 16.73 e   |
|           | игциринен   |                             | documentation | The decrease in property, plant and equipment resulting from retirements. [Refer: Property, plant and equipment]   |  |
|           |   |                             | negatedLabel  | Retirements, property, plant and equipment   |  |
| ifrs-full | RetrospectiveApplicationAn<br>dRetrospectiveRestatemen<br>tAxis | axis                        | label         | Retrospective application and retrospective restatement [axis]   | Disclosure: IAS 1.106 b,<br>Disclosure: IAS 8.28 f (i),<br>Disclosure: IAS 8.29 c (i),<br>Disclosure: IAS 8.49 b (i) |
|           | LAXIS   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |

| Prefix    | Element name/role URI                                    | Element type and attributes | Label type    | Label content  | References                    |
|-----------|--|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | ReturnOnPlanAssetsExcludin<br>gInterestIncomeOrExpenseBe | · ·                         | label         | Return on plan assets excluding interest income or expense, before tax, defined benefit plans  | Common practice: IAS 19.135 b |
|           | foreTaxDefinedBenefitPlans                               |                             | documentation | The amount of other comprehensive income, before tax, resulting from the return on plan assets, excluding amounts included in interest expense (income) arising from defined benefit plans. The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense] |                               |

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Label content

Label type

Element type and

attributes

Prefix

Element name/role URI

| Prefix    | Element name/role URI                                 | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | ReturnOnPlanAssetsNetDefi<br>nedBenefitLiabilityAsset | (X) duration, debit         | label         | Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense  | Disclosure: IAS 19.141 c (i) |
|           |   |                             | documentation | The decrease (increase) in the net defined benefit liability (asset) resulting from the return on plan assets, excluding amounts included in interest income or expense. The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Plan assets [member]; Net defined benefit liability (asset); Actuarial assumptions [member]; Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)] |                              |
|           |   |                             | negatedLabel  | Increase (decrease) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense  |                              |
| ifrs-full | ReturnOnReimbursement<br>Rights                       | X duration, debit           | label         | Increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from return on reimbursement rights, excluding interest income or expense  | Disclosure: IAS 19.141 c (i) |
|           |   |                             | documentation | The increase (decrease) in reimbursement rights related to defined benefit obligation, resulting from the return on those rights, excluding amounts included in interest income or expense. [Refer: Reimbursement rights related to defined benefit obligation, at fair value; Increase in reimbursement rights related to defined benefit obligation, resulting from interest income]  |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |
|-----------|--|-----------------------------|---------------|--|--|
| ifrs-full | RevaluationIncreaseDecrea<br>seIntangibleAssetsOtherThan<br>Goodwill | X duration, debit           | label         | Revaluation increase (decrease), intangible assets other than goodwill   | Disclosure: IAS 38.118 e (iii)   |
|           |  |                             | documentation | The increase (decrease) in intangible assets other than goodwill resulting from revaluations to fair value. [Refer: Intangible assets other than goodwill; Revaluation surplus]                      |  |
| ifrs-full | RevaluationIncreaseDecrease<br>PropertyPlantAndEquipment             | X duration, debit           | label         | Revaluation increase (decrease), property, plant and equipment   | Disclosure: IAS 16.73 e (iv),<br>Disclosure: IAS 16.77 f                 |
|           |  |                             | documentation | The increase (decrease) in property, plant and equipment resulting from revaluations to fair value. [Refer: Property, plant and equipment; Revaluation surplus]                                      |  |
| ifrs-full | RevaluationOfIntangibleAs<br>setsAbstract                            |                             | label         | Revaluation of intangible assets [abstract]  |  |
| ifrs-full | RevaluationSurplus   | X instant, credit           | label         | Revaluation surplus  | Disclosure: IAS 16.39,<br>Disclosure: IAS 38.85                          |
|           |  |                             | documentation | A component of equity representing the accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]                    |  |
| ifrs-full | RevaluationSurplusMember   | member                      | label         | Revaluation surplus [member]   | Example: IAS 1.108,<br>Disclosure: IAS 16.39,<br>Disclosure: IFRS 1.IG10 |
|           |  |                             | documentation | This member stands for a component of equity representing accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income] |  |

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| Prefix    | Element name/role URI                 | Element type and attributes | Label type    | Label content  | References   |
|-----------|---------------------------------------|-----------------------------|---------------|--|--|
| ifrs-full | Revenue                               | X duration, credit          | label         | Revenue  | Example: IAS 1.102, Example: IAS 1.103, Disclosure: IAS 1.82 a, Example: IFRS 12.  |
|           |                                       |                             | documentation | The income arising in the course of an entity's ordinary activities. Income is increases in assets, or decreases in liabilities, that result in increases in equity, other than those relating to contributions from holders of equity claims.   | B10 b, Disclosure: IFRS 12. B12 b (v), Disclosure: IFRS 5.33 b (i), Disclosure: IFRS 8.23 a, Disclosure: IFRS 8.28 a, Disclosure: IFRS 8.32, Disclosure: |
|           |                                       |                             | totalLabel    | Total revenue  | IFRS 8.32, Disclosure:<br>IFRS 8.33 a, Disclosure:<br>IFRS 8.34  |
| ifrs-full | RevenueAbstract                       |                             | label         | Revenue [abstract]   |  |
| ifrs-full | RevenueAndOperatingIn come            | X duration, credit          | label         | Revenue and other operating income   | Common practice: IAS 1.85  |
|           |                                       |                             | documentation | The aggregate amount of the entity's revenue and other operating income. [Refer: Revenue]  |  |
| ifrs-full | RevenueFromConstruction<br>Contracts  | X duration, credit          | label         | Revenue from construction contracts  | Common practice: IAS 1.112 c   |
|           |                                       |                             | documentation | The amount of revenue arising from construction contracts. Construction contracts are contracts specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use. [Refer: Revenue] |  |
| ifrs-full | RevenueFromContractsWith<br>Customers | X duration, credit          | label         | Revenue from contracts with customers  | Disclosure: IFRS 15.113 a,<br>Disclosure: IFRS 15.114  |
|           |                                       |                             | documentation | The amount of revenue from contracts with customers. A customer is a party that has contracted with an entity to obtain goods or services that are an output of the entity's ordinary activities in exchange for consideration.  |  |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | RevenueFromDividends  | X duration, credit          | label         | Dividend income   | Common practice: IAS 1.112 c   |
|           |   |                             | documentation | The amount of dividends recognised as income. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.     |  |
| ifrs-full | RevenueFromGovernment<br>Grants   | X duration, credit          | label         | Income from government grants   | Common practice: IAS 20.39 b   |
|           |   |                             | documentation | The amount of income recognised in relation to government grants. [Refer: Government grants]  |  |
| ifrs-full | RevenueFromHotelOpera tions   | X duration, credit          | label         | Revenue from hotel operations   | Common practice: IAS 1.112 c   |
|           |   |                             | documentation | The amount of revenue arising from hotel operations. [Refer: Revenue]   |  |
| ifrs-full | RevenueFromInsuranceCon<br>tractsIssuedWithoutReduc<br>tionForReinsuranceHeld           | X duration, credit          | label         | Revenue from insurance contracts issued, without reduction for reinsurance held   | 2023-01-01 IAS 1.85,<br>Example: Expiry date   |
|           |   |                             | documentation | The amount of revenue from insurance contracts issued, without any reduction for reinsurance held. [Refer: Revenue]   | 2023-01-01 IFRS 4.37 b,<br>Example: Expiry date<br>2023-01-01 IFRS 4.IG24 a  |
| ifrs-full | RevenueFromInterest   | X duration, credit          | label         | Interest income   | Common practice: IAS 1.112 c,<br>Disclosure: IFRS 12.B13 e,<br>Disclosure: IFRS 8.23 c,<br>Disclosure: IFRS 8.28 e |
|           |   |                             | documentation | The amount of income arising from interest.   |  |
| ifrs-full | RevenueFromPerformanceO<br>bligationsSatisfiedOrPartially<br>SatisfiedInPreviousPeriods | X duration, credit          | label         | Revenue from performance obligations satisfied or partially satisfied in previous periods   | Disclosure: IFRS 15.116 c  |
|           |   |                             | documentation | The amount of revenue from performance obligations satisfied (or partially satisfied) in previous periods. [Refer: Performance obligations [member]; Revenue from contracts with customers] |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | RevenueFromRenderingOfAd vertisingServices                                       | X duration, credit          | label         | Revenue from rendering of advertising services  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of advertising services. [Refer: Revenue]  |                              |
| ifrs-full | RevenueFromRenderingOf<br>CargoAndMailTransportServi                             | X duration, credit          | label         | Revenue from rendering of cargo and mail transport services   | Common practice: IAS 1.112 c |
|           | ces  |                             | documentation | The amount of revenue arising from the rendering of cargo and mail transport services. [Refer: Revenue]                                   |                              |
| ifrs-full | RevenueFromRenderingOfDa<br>taServices   | X duration, credit          | label         | Revenue from rendering of data services   | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of data services. [Refer: Revenue]   |                              |
| ifrs-full | RevenueFromRenderingOfGa<br>mingServices   | X duration, credit          | label         | Revenue from rendering of gaming services   | Common practice: IAS 1.112   |
|           |  |                             | documentation | The amount of revenue arising from the rendering of gaming services. [Refer: Revenue]   |                              |
| ifrs-full | RevenueFromRenderingOfIn<br>formationTechnologyConsul<br>tingServices            |                             | label         | Revenue from rendering of information technology consulting services  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of consulting services relating to information technology. [Refer: Revenue]              |                              |
| ifrs-full | RevenueFromRenderingOfIn<br>formationTechnologyMainte<br>nanceAndSupportServices | X duration, credit          | label         | Revenue from rendering of information technology maintenance and support services   | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of maintenance and support services relating to information technology. [Refer: Revenue] |                              |
| ifrs-full | RevenueFromRenderingOfIn formationTechnologyServices                             | X duration, credit          | label         | Revenue from rendering of information technology services   | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of information technology services. [Refer: Revenue]                                     |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|-----------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full | RevenueFromRenderingOfIn terconnectionServices                | X duration, credit          | label         | Revenue from rendering of interconnection services   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of revenue arising from the rendering of interconnection services for other operators. [Refer: Revenue] |                              |
| ifrs-full | RevenueFromRenderingOfIn<br>ternetAndDataServices             | X duration, credit          | label         | Revenue from rendering of internet and data services   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of revenue arising from the rendering of internet and data services. [Refer: Revenue]                   |                              |
|           |   |                             | totalLabel    | Total revenue from rendering of internet and data services   |                              |
| ifrs-full | RevenueFromRenderingOfIn<br>ternetAndDataServicesAb<br>stract |                             | label         | Revenue from rendering of internet and data services [abstract]  |                              |
| ifrs-full | RevenueFromRenderingOfIn ternetServices                       | X duration, credit          | label         | Revenue from rendering of internet services  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of revenue arising from the rendering of internet services. [Refer: Revenue]                            |                              |
| ifrs-full | RevenueFromRenderingO fLandLineTelephoneServices              | X duration, credit          | label         | Revenue from rendering of land line telephone services   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of revenue arising from the rendering of land line telephone services. [Refer: Revenue]                 |                              |
| ifrs-full | RevenueFromRenderingOf<br>MobileTelephoneServices             | X duration, credit          | label         | Revenue from rendering of mobile telephone services  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of revenue arising from the rendering of mobile telephone services. [Refer: Revenue]                    |                              |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | RevenueFromRenderingOfO<br>therTelecommunicationServi<br>ces   | X duration, credit          | label         | Revenue from rendering of other telecommunication services  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of telecommunication services that the entity does not separately disclose in the same statement or note. [Refer: Revenue] |                              |
| ifrs-full | RevenueFromRenderingOf<br>PassengerTransportServices           | X duration, credit          | label         | Revenue from rendering of passenger transport services  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of passenger transport services. [Refer: Revenue]  |                              |
|           | RevenueFromRenderingOf<br>PrintingServices                     | X duration, credit          | label         | Revenue from rendering of printing services   | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of printing services. [Refer: Revenue]   |                              |
| ifrs-full | RevenueFromRenderingOf<br>Services                             | X duration, credit          | label         | Revenue from rendering of services  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of services. [Refer: Revenue]  |                              |
| ifrs-full | RevenueFromRenderingOf<br>ServicesRelatedPartyTransac<br>tions | X duration, credit          | label         | Revenue from rendering of services, related party transactions  | Example: IAS 24.21 c         |
|           |  |                             | documentation | The amount of revenue arising from the rendering of services in related party transactions. [Refer: Revenue; Related parties [member]]                                      |                              |
| ifrs-full | RevenueFromRenderingOfT elecommunicationServices               | X duration, credit          | label         | Revenue from rendering of telecommunication services  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of revenue arising from the rendering of telecommunication services. [Refer: Revenue]  |                              |
|           |  |                             | totalLabel    | Total revenue from rendering of telecommunication services  |                              |

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| Prefix    | Element name/role URI                                     | Element type and attributes | Label type    | Label content   | References                   |
|-----------|---|-----------------------------|---------------|---|------------------------------|
| ifrs-full | RevenueFromRenderingOfT elecommunicationServicesAb stract |                             | label         | Revenue from rendering of telecommunication services [abstract]                               |                              |
| ifrs-full | RevenueFromRenderingOfTe lephoneServices                  | X duration, credit          | label         | Revenue from rendering of telephone services  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of revenue arising from the rendering of telephone services. [Refer: Revenue]      |                              |
| ifrs-full | RevenueFromRenderingOf<br>TransportServices               | X duration, credit          | label         | Revenue from rendering of transport services  | Common practice: IAS 1.112 c |
|           | Twisperson (1866)   |                             | documentation | The amount of revenue arising from the rendering of transport services. [Refer: Revenue]      |                              |
| ifrs-full | RevenueFromRoomOccupan cyServices                         | X duration, credit          | label         | Revenue from room occupancy services  | Common practice: IAS 1.112 c |
|           | 5,531.1365  |                             | documentation | The amount of revenue arising from room occupancy services. [Refer: Revenue]                  |                              |
| ifrs-full | RevenueFromRoyalties                                      | X duration, credit          | label         | Royalty income  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of income arising from royalties.  |                              |
| ifrs-full | RevenueFromSaleOfAgricul<br>turalProduce                  | X duration, credit          | label         | Revenue from sale of agricultural produce   | Common practice: IAS 1.112 c |
|           | turum roduce  |                             | documentation | The amount of revenue arising from the sale of agricultural produce. [Refer: Revenue]         |                              |
| ifrs-full | RevenueFromSaleOfAlcoho<br>lAndAlcoholicDrinks            | X duration, credit          | label         | Revenue from sale of alcohol and alcoholic drinks   | Common practice: IAS 1.112 c |
|           | 2 110 100 10 100 1 1 1 1 1 1 1 1 1 1 1 1                  |                             | documentation | The amount of revenue arising from the sale of alcohol and alcoholic drinks. [Refer: Revenue] |                              |
| ifrs-full | RevenueFromSaleOfBooks                                    | X duration, credit          | label         | Revenue from sale of books  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of revenue arising from the sale of books. [Refer: Revenue]                        |                              |

| Prefix          | Element name/role URI                              | Element type and attributes | Label type    | Label content  | References                   |
|-----------------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full Reven | RevenueFromSaleOfCopper                            | X duration, credit          | label         | Revenue from sale of copper  | Common practice: IAS 1.112 c |
|                 |  |                             | documentation | The amount of revenue arising from the sale of copper. [Refer: Revenue]  |                              |
| ifrs-full       | RevenueFromSaleOfCrudeOil                          | X duration, credit          | label         | Revenue from sale of crude oil   | Common practice: IAS 1.112 c |
|                 |  |                             | documentation | The amount of revenue arising from the sale of crude oil. [Refer: Current crude oil; Revenue]                                  |                              |
| ifrs-full       | RevenueFromSaleOfElectri<br>city                   | X duration, credit          | label         | Revenue from sale of electricity   | Common practice: IAS 1.112 c |
|                 | city   |                             | documentation | The amount of revenue arising from the sale of electricity. [Refer: Revenue]   |                              |
| ifrs-full       | RevenueFromSaleOfFoo<br>dAndBeverage               | X duration, credit          | label         | Revenue from sale of food and beverage   | Common practice: IAS 1.112   |
|                 | urmudeverage                                       |                             | documentation | The amount of revenue arising from the sale of food and beverage. [Refer: Revenue]   |                              |
| ifrs-full       | RevenueFromSaleOfGold                              | X duration, credit          | label         | Revenue from sale of gold  | Common practice: IAS 1.112 c |
|                 |  |                             | documentation | The amount of revenue arising from the sale of gold. [Refer: Revenue]  |                              |
| ifrs-full       | RevenueFromSaleOfGoods                             | X duration, credit          | label         | Revenue from sale of goods   | Common practice: IAS 1.112 c |
|                 |  |                             | documentation | The amount of revenue arising from the sale of goods. [Refer: Revenue]   |                              |
| ifrs-full       | RevenueFromSaleOfGoodsRe<br>latedPartyTransactions | X duration, credit          | label         | Revenue from sale of goods, related party transactions   | Example: IAS 24.21 a         |
|                 | lateur arty Hansactions                            |                             | documentation | The amount of revenue arising from the sale of goods in related party transactions. [Refer: Revenue; Related parties [member]] |                              |
| ifrs-full       | RevenueFromSaleOfNatural<br>Gas                    | X duration, credit          | label         | Revenue from sale of natural gas   | Common practice: IAS 1.112 c |
|                 | Gas  |                             | documentation | The amount of revenue arising from the sale of natural gas. [Refer: Current natural gas; Revenue]                              |                              |

| Prefix    | Element name/role URI                                  | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | RevenueFromSaleOfOilAnd<br>GasProducts                 | X duration, credit          | label         | Revenue from sale of oil and gas products   | Common practice: IAS 1.112 c                    |
|           | dasi roducts   |                             | documentation | The amount of revenue arising from the sale of oil and gas products. [Refer: Revenue]   |   |
| ifrs-full | RevenueFromSaleOfPetroleu<br>mAndPetrochemicalProducts | X duration, credit          | label         | Revenue from sale of petroleum and petrochemical products   | Common practice: IAS 1.112 c                    |
|           | in that crochemean roducts                             |                             | documentation | The amount of revenue arising from the sale of petroleum and petrochemical products. [Refer: Current petroleum and petrochemical products; Revenue] |   |
| ifrs-full | RevenueFromSaleOfPublica tions                         | X duration, credit          | label         | Revenue from sale of publications   | Common practice: IAS 1.112 c                    |
|           | tions  |                             | documentation | The amount of revenue arising from the sale of publications. [Refer: Revenue]   |   |
| ifrs-full | RevenueFromSaleOfSilver                                | X duration, credit          | label         | Revenue from sale of silver   | Common practice: IAS 1.112 c                    |
|           |  |                             | documentation | The amount of revenue arising from the sale of silver. [Refer: Revenue]   |   |
| ifrs-full | RevenueFromSaleOfSugar                                 | X duration, credit          | label         | Revenue from sale of sugar  | Common practice: IAS 1.112 c                    |
|           |  |                             | documentation | The amount of revenue arising from the sale of sugar. [Refer: Revenue]  |   |
| ifrs-full | RevenueFromSaleOfTelecom<br>municationEquipment        | X duration, credit          | label         | Revenue from sale of telecommunication equipment  | Common practice: IAS 1.112 c                    |
|           | тителюнцирнен  |                             | documentation | The amount of revenue arising from the sale of telecommunication equipment. [Refer: Revenue]  |   |
| ifrs-full | RevenueMultipleMeasuremen tInputMember                 | member                      | label         | Revenue multiple, measurement input [member]  | Example: IFRS 13.93 d,<br>Example: IFRS 13.IE63 |
|           | timputivicinoer  |                             | documentation | This member stands for a revenue multiple used as a measurement input.  | Lample. II KS 15.IE05                           |
| ifrs-full | RevenueOfAcquiree                                      | X duration, credit          | label         | Revenue of acquiree since acquisition date  | Disclosure: IFRS 3.B64 q (i)                    |
|           |  |                             | documentation | The amount of revenue of the acquiree since the acquisition date included in the consolidated statement of comprehensive income. [Refer: Revenue]   |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                    |
|-----------|---|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | RevenueOfCombinedEntity   | X duration, credit          | label         | Revenue of combined entity as if combination occurred at beginning of period  | Disclosure: IFRS 3.B64 q (ii) |
|           |   |                             | documentation | The revenue of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations [member]; Revenue] |                               |
| ifrs-full | RevenueRecognisedOnEx<br>changingConstructionServi<br>cesForFinancialAsset  | X duration, credit          | label         | Revenue recognised on exchanging construction services for financial asset  | Disclosure: SIC 29.6A         |
|           |   |                             | documentation | The amount of revenue recognised when construction services are exchanged for financial assets in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue from contracts with customers]                 |                               |
| ifrs-full | RevenueRecognisedOnEx<br>changingConstructionServi<br>cesForIntangibleAsset | X duration, credit          | label         | Revenue recognised on exchanging construction services for intangible asset   | Disclosure: SIC 29.6A         |
|           |   |                             | documentation | The amount of revenue recognised when construction services are exchanged for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue from contracts with customers]              |                               |
| Cont      | RevenueThatWasIncludedIn<br>ContractLiabilityBalanceAtBe<br>ginningOfPeriod | X duration, credit          | label         | Revenue that was included in contract liability balance at beginning of period  | Disclosure: IFRS 15.116 b     |
|           |   |                             | documentation | The amount of revenue that was included in the contract liability balance at the beginning of the period. [Refer: Contract liabilities; Revenue from contracts with customers]  |                               |

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

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| Prefix     | Element name/role URI                               | Element type and attributes | Label type    | Label content  | References  |
|------------|---|-----------------------------|---------------|--|---|
| ifrs-full  | ReversalOfImpairmentLoss                            | X duration, credit          | label         | Reversal of impairment loss  | Disclosure: IAS 36.130 b,                             |
|            |   |                             | documentation | The amount recognised as an increase of the carrying amount of an asset or cash-generating unit to its recoverable amount when an impairment loss had been previously recognised. [Refer: Impairment loss] | Disclosure: IAS 36.130 d (ii)                         |
| cognisedIn | ReversalOfImpairmentLossRe cognisedInOtherComprehen | X duration, credit          | label         | Reversal of impairment loss recognised in other comprehensive income   | Disclosure: IAS 36.126 d,<br>Disclosure: IAS 36.129 b |
|            | siveIncome  |                             | documentation | The amount of reversal of impairment loss recognised in other comprehensive income. [Refer: Reversal of impairment loss; Impairment loss recognised in other comprehensive income]                         |   |

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

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References

Disclosure: IAS 36.126 b, Disclosure: IAS 36.129 b

Element type and attributes

Label type

(loss)]

documentation

label

Label content

Reversal of impairment loss recognised in profit or loss

The amount of reversal of impairment loss recognised in profit or loss. [Refer: Reversal of impairment loss; Profit

Prefix

ifrs-full

Element name/role URI

ReversalOfImpairmentLossRe X duration, credit cognisedInProfitOrLoss

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

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

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| Prefix    | Element name/role URI                                   | Element type and attributes | Label type         | Label content  | References  |
|-----------|---|-----------------------------|--------------------|--|---|
| ifrs-full | ReversalOfImpairmentLossRe cognisedInProfitOrLossInvest | X duration                  | label              | Reversal of impairment loss recognised in profit or loss, investment property  | Disclosure: IAS 40.76 g,<br>Disclosure: IAS 40.79 d (v) |
|           | mentProperty  |                             | documentation      | The amount of reversal of impairment loss recognised in profit or loss for investment property. [Refer: Reversal of impairment loss recognised in profit or loss; Investment property]   |   |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |   |

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| Prefix | Element name/role URI  | Element type and attributes | Label type          | Label content  | References                |
|--------|--|-----------------------------|---------------------|--|---------------------------|
|        | ReversalOfImpairmentLossRe<br>cognisedInProfitOrLossLoan<br>sAndAdvances | (X) duration                | label               | Reversal of impairment loss recognised in profit or loss, loans and advances   | Common practice: IAS 1.85 |
|        |  |                             | documentation       | The amount of reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Reversal of impairment loss recognised in profit or loss]   |                           |
|        |  |                             | commentaryGui-dance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                           |
|        |  |                             | negatedLabel        | Reversal of impairment loss recognised in profit or loss, loans and advances   |                           |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type         | Label content   | References  |
|-----------|---|-----------------------------|--------------------|---|---|
| ifrs-full | ReversalOfImpairmentLossRe<br>cognisedInProfitOrLossPro<br>pertyPlantAndEquipment | X duration                  | label              | Reversal of impairment loss recognised in profit or loss, property, plant and equipment   | Disclosure: IAS 16.73 e (vi),<br>Disclosure: IAS 1.98 a |
|           |   |                             | documentation      | The amount of reversal of impairment loss recognised in profit or loss for property, plant and equipment. [Refer: Reversal of impairment loss recognised in profit or loss; Property, plant and equipment]  |   |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cashgenerating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |   |
|           |   |                             | negatedLabel       | Reversal of impairment loss recognised in profit or loss, property, plant and equipment   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | ReversalOfImpairmentLossRe cognisedInProfitOrLossTra deReceivables | LossTra                     | label         | Reversal of impairment loss recognised in profit or loss, trade receivables  | Common practice: IAS 1.112 c |
| de        |  |                             | documentation | The amount of reversal of impairment loss recognised in profit or loss for trade receivables. [Refer: Reversal of impairment loss recognised in profit or loss; Trade receivables] |                              |
|           |  |                             | negatedLabel  | Reversal of impairment loss recognised in profit or loss, trade receivables  |                              |

| Prefix   | Element name/role URI         | Element type and attributes | Label type   | Label content  | References  |   |
|----------|-------------------------------|-----------------------------|--|--|---|---|
| frs-full | ReversalOfInventoryWrite down | X duration                  | label  | Reversal of inventory write-down   | Disclosure: IAS 1.98 a,<br>Disclosure: IAS 2.36 f |   |
|          |                               | documentation               | The amount recognised as a reduction in the amount of inventories recognised as an expense due to the reversal of any write-down of inventories resulting from an increase in net realisable value. [Refer: Inventories; Inventory write-down] |  |   |   |
|          |                               |                             | commentaryGuidance   | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |   |   |
|          |                               |                             | negatedLabel   | Reversal of inventory write-down   |   | - |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                |
|-----------|--|-----------------------------|---------------|---|---------------------------|
| ifrs-full | ReversalOfProvisionsForCos<br>tOfRestructuring   | X duration, credit          | label         | Reversal of provisions for cost of restructuring  | Disclosure: IAS 1.98 b    |
|           |  |                             | documentation | The amount of reversals of provisions for the cost of restructuring. [Refer: Restructuring provision]   |                           |
| ifrs-full | ReversedUnsettledLiabilities<br>ContingentLiabilitiesRecogni<br>sedInBusinessCombination | (X) duration, debit         | label         | Reversed unsettled liabilities, contingent liabilities recognised in business combination   | Disclosure: IFRS 3.B67 c  |
|           |  |                             | documentation | The amount of contingent liabilities recognised in a business combination that were unsettled and subsequently reversed. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]] |                           |
|           |  |                             | negatedLabel  | Reversed unsettled liabilities, contingent liabilities recognised in business combination   |                           |
| ifrs-full | ReverseRepurchaseAgree<br>mentsAndCashCollateralOn<br>SecuritiesBorrowed                 | X instant, debit            | label         | Reverse repurchase agreements and cash collateral on securities borrowed  | Common practice: IAS 1.55 |
|           |  |                             | documentation | The amount of instruments purchased for resale in reverse repurchase agreements and cash collateral on securities borrowed. [Refer: Repurchase agreements and cash collateral on securities lent]                           |                           |
| ifrs-full | RightofuseAssetFairValueUse<br>dAsDeemedCost   | X instant, debit            | label         | Right-of-use asset fair value used as deemed cost   | Disclosure: IFRS 1.30     |
|           |  |                             | documentation | The amount of right-of-use assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Right-of-use assets]  |                           |

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| Element name/role URI                                 | Element type and attributes   | Label type  | Label content   | References   |
|---|---|---|---|--|
| RightofuseAssets                                      | X instant, debit  | label   | Right-of-use assets   | Disclosure: IFRS 16.53 j   |
|   |   | documentation   | The amount of assets that represent a lessee's right to use an underlying asset for the lease term. Underlying asset is an asset that is the subject of a lease, for which the right to use that asset has been provided by a lessor to a lessee.   |  |
| RightofuseAssetsIncreaseDe creaseInRevaluationSurplus | X duration, credit  | label   | Right-of-use assets, increase (decrease) in revaluation surplus   | Disclosure: IFRS 16.57   |
|   |   | documentation   | The increase (decrease) in the revaluation surplus that relates to right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]   |  |
| RightofuseAssetsMember                                | member  | label   | Right-of-use assets [member]  | Disclosure: IFRS 16.33   |
|   |   | documentation   | This member stands for right-of-use assets. [Refer: Right-of-use assets]  |  |
| RightofuseAssetsRevaluation<br>Surplus                | X instant, credit   | label   | Right-of-use assets, revaluation surplus  | Disclosure: IFRS 16.57   |
|   |   | documentation   | The amount of the revaluation surplus that relates to right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]  |  |
| RightofuseAssetsRevaluedAs<br>setsAtCost              | X instant, debit  | label   | Right-of-use assets, revalued assets, at cost   | Disclosure: IFRS 16.57   |
|   |   | documentation   | The amount of right-of-use assets that would have been recognised had the revalued assets been carried under the cost model. [Refer: Right-of-use assets]   |  |
|   | RightofuseAssetsIncreaseDe creaseInRevaluationSurplus  RightofuseAssetsMember  RightofuseAssetsRevaluation Surplus  RightofuseAssetsRevaluation | RightofuseAssetsIncreaseDe creaseInRevaluationSurplus  RightofuseAssetsMember  RightofuseAssetsMember  member  RightofuseAssetsRevaluation Surplus  RightofuseAssetsRevaluation Surplus  X instant, credit  X instant, credit | RightofuseAssetsIncreaseDe creaseInRevaluationSurplus  RightofuseAssetsMember  RightofuseAssetsMember  RightofuseAssetsMember  RightofuseAssetsMember  RightofuseAssetsRevaluation  RightofuseAssetsRevaluation  Surplus  X duration, credit documentation  documentation  RightofuseAssetsRevaluation  X instant, credit documentation  RightofuseAssetsRevaluation  RightofuseAssetsRevaluation  RightofuseAssetsRevaluedAs setsAtCost  At instant, debit label | RightofuseAssets  X instant, debit  Iabel  Right-of-use assets  The amount of assets that represent a lessee's right to use an underlying asset for the lease term. Underlying asset to see an underlying asset to see an underlying asset to see an underlying term assets. Refer: Replaced in the revaluation surplus that relates to right-of-use assets. Refer: Replaced in the revaluation surplus that relates to right-of-use assets. Refer: Replaced in the rev |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References  |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | RightofuseAssetsThatDoNot<br>MeetDefinitionOfInvestment<br>Property    | X instant, debit            | label         | Right-of-use assets that do not meet definition of investment property  | Disclosure: IFRS 16.47 a  |
|           |  |                             | documentation | The amount of right-of-use assets that do not meet the definition of investment property. [Refer: Right-of-use assets; Investment property]   |   |
| ifrs-full | RightsPreferencesAndRestric<br>tionsAttachingToClassOfShar<br>eCapital | text                        | label         | Rights, preferences and restrictions attaching to class of share capital  | Disclosure: IAS 1.79 a (v)  |
|           |  |                             | documentation | The description of the rights, preferences and restrictions attaching to a class of share capital including restrictions on the distribution of dividends and the repayment of capital. [Refer: Share capital [member]] |   |
| ifrs-full | RiskAdjustmentForNonfinan<br>cialRiskMember                            | member                      | label         | Risk adjustment for non-financial risk [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.100 c (ii),<br>Disclosure: Effective<br>2023-01-01 IFRS 17.101 b, |
|           |  |                             | documentation | This member stands for the compensation an entity requires for bearing the uncertainty about the amount and timing of the cash flows that arises from non-financial risk as the entity fulfils insurance contracts.     | Disclosure: Effective<br>2023-01-01 IFRS 17.107 c   |
| ifrs-full | RiskDiversificationEffectMem<br>ber                                    | member                      | label         | Risk diversification effect [member]  | Common practice: IFRS 7.32  |
|           |  |                             | documentation | This member stands for the effect of the diversification of risks arising from financial instruments. [Refer: Financial instruments, class [member]]  |   |

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| Prefix    | Element name/role URI                                  | Element type and attributes | Label type         | Label content   | References              |
|-----------|--|-----------------------------|--------------------|---|-------------------------|
| ifrs-full | RiskExposureAssociatedWi<br>thInstrumentsSharingCharac | X instant                   | label              | Risk exposure associated with instruments sharing characteristic  | Disclosure: IFRS 7.B8 c |
|           | teristic   |                             | documentation      | The amount of risk exposure associated with financial instruments with a shared characteristic that identifies a concentration of risks. [Refer: Financial instruments, class [member]]   |                         |
|           |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to odeparture from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                         |

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| Prefix    | Element name/role URI       | Element type and attributes | Label type    | Label content  | References  |
|-----------|-----------------------------|-----------------------------|---------------|--|---|
| ifrs-full | RiskExposuresAxis           | axis                        | label         | Risk variables [axis]  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a |
|           |                             |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.      |   |
| ifrs-full | RiskExposuresMember         | member [default]            | label         | Risk variables [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.128 a |
|           |                             |                             | documentation | This member stands for the risk variables. It also represents the standard value for the 'Risk variables' axis if no other member is used. |   |
| ifrs-full | RoyaltyExpense              | X duration, debit           | label         | Royalty expense  | Common practice: IAS 1.85                         |
|           |                             |                             | documentation | The amount of expense arising from royalties.  |   |
| ifrs-full | SaleOrIssueOfTreasuryShares | X duration, credit          | label         | Sale or issue of treasury shares   | Common practice: IAS 1.106 d                      |
|           |                             |                             | documentation | The increase in equity resulting from the sale or issue of treasury shares. [Refer: Treasury shares]                                       |   |
| ifrs-full | SalesAndMarketingExpense    | X duration, debit           | label         | Sales and marketing expense  | Common practice: IAS 1.85                         |
|           |                             |                             | documentation | The amount of expense relating to the marketing and selling of goods or services.  |   |
| ifrs-full | SalesChannelsAxis           | axis                        | label         | Sales channels [axis]  | Example: IFRS 15.B89 g                            |
|           |                             |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.      |   |
| ifrs-full | SalesChannelsMember         | member [default]            | label         | Sales channels [member]  | Example: IFRS 15.B89 g                            |
|           |                             |                             | documentation | This member stands for all sales channels. It also represents the standard value for the 'Sales channels' axis if no other member is used. |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | SalesFairValueMeasuremen<br>tAssets                          | (X) duration, credit        | label         | Sales, fair value measurement, assets   | Disclosure: IFRS 13.93 e (iii)            |
|           |  |                             | documentation | The decrease in the fair value measurement of assets resulting from sales. [Refer: At fair value [member]]  |   |
|           |  |                             | negatedLabel  | Sales, fair value measurement, assets   |   |
| ifrs-full | SalesFairValueMeasuremen<br>tEntitysOwnEquityInstru<br>ments | (X) duration, debit         | label         | Sales, fair value measurement, entity's own equity instruments  | Disclosure: IFRS 13.93 e (iii)            |
|           | mento  |                             | documentation | The decrease in the fair value measurement of entity's own equity instruments resulting from sales. [Refer: At fair value [member]; Entity's own equity instruments [member]] |   |
|           |  |                             | negatedLabel  | Sales, fair value measurement, entity's own equity instruments  |   |
| ifrs-full | SalesFairValueMeasurementLi abilities                        | (X) duration, debit         | label         | Sales, fair value measurement, liabilities  | Disclosure: IFRS 13.93 e (iii)            |
|           | aomices  |                             | documentation | The decrease in the fair value measurement of liabilities resulting from sales. [Refer: At fair value [member]]   |   |
|           |  |                             | negatedLabel  | Sales, fair value measurement, liabilities  |   |
| ifrs-full | SalesOfPropertyAndOtherAs<br>setsRelatedPartyTransactions    | X duration, credit          | label         | Sales of property and other assets, related party transactions  | Example: IAS 24.21 b                      |
|           | seistementary manuacions                                     |                             | documentation | The amount of property and other assets sold by the entity in related party transactions. [Refer: Related parties [member]]   |   |
| ifrs-full | SecuredBankLoansReceived                                     | X instant, credit           | label         | Secured bank loans received   | Common practice: IAS 1.112 c              |
|           |  |                             | documentation | The amount of loans received from banks that have been secured by collateral. [Refer: Loans received]   |   |
| ifrs-full | SecuritiesLendingMember                                      | member                      | label         | Securities lending [member]   | Example: IFRS 7.B33, Example IFRS 7.IG40B |
|           |  |                             | documentation | This member stands for the lending of securities in which the lender transfers securities in exchange for collateral provided by the borrower.                                | , 110 / 110 10D                           |

| Element name/role URI  | Element type and attributes   | Label type  | Label content   | References  |
|--|---|---|---|---|
| SecuritisationsMember  | member  | label   | Securitisations [member]  | Example: IFRS 7.B33   |
|  |   | documentation   | This member stands for securitisations, whereby individual assets are pooled together and sold to an entity that issues debt instruments backed by the pool of assets.  |   |
| SecuritisationVehiclesMem ber  | member  | label   | Securitisation vehicles [member]  | Example: IFRS 12.B23 a  |
|  |   | documentation   | This member stands for vehicles used for the process of securitisation, whereby individual assets are pooled together and sold to a special purpose vehicle that issues debt instruments backed by the pool of assets.  |   |
| SegmentConsolidationItem sAxis   | axis  | label   | Segment consolidation items [axis]  | Disclosure: IFRS 8.23   |
|  |   | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |   |
| SegmentInWhichNoncurren<br>tAssetOrDisposalGroupHeld<br>ForSaleIsPresented | text  | label   | Description of segment in which non-current asset or disposal group held for sale is presented  | Disclosure: IFRS 5.41 d   |
|  |   | documentation   | The description of the reportable segment in which non-<br>current assets or disposal groups held for sale are presented.<br>[Refer: Non-current assets or disposal groups classified as<br>held for sale; Disposal groups classified as held for sale<br>[member]] |   |
| SegmentsAxis   | axis  | label   | Segments [axis]   | Example: IAS 19.138 d, Disclosure: IAS 36.130 d (ii),   |
|  |   | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   | Disclosure: IFRS 15.115,<br>Example: Effective<br>2023-01-01 IFRS 17.96 c,<br>Disclosure: IFRS 8.23 |
|  | SecuritisationsMember  SecuritisationVehiclesMember  SegmentConsolidationItem sAxis  SegmentInWhichNoncurren tAssetOrDisposalGroupHeld ForSaleIsPresented | SecuritisationsMember member  SecuritisationVehiclesMem ber  SegmentConsolidationItem sAxis  SegmentInWhichNoncurren tAssetOrDisposalGroupHeld ForSaleIsPresented  sattributes member  member  text | SecuritisationsMember member label  SecuritisationVehiclesMem member label  SegmentConsolidationItem sAxis  SegmentInWhichNoncurren tAssetOrDisposalGroupHeld ForSaleIsPresented  SegmentSAxis axis label  SegmentAxis label  | SecuritisationsMember   member   label   Securitisations [member]                                   |

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| Prefix    | Element name/role URI                              | Element type and attributes | Label type  | Label content  | References  |
|-----------|--|-----------------------------|---|--|---|
| ifrs-full | SegmentsMember                                     | member [default]            | label   | Segments [member]  | Example: IAS 19.138 d, Disclosure: IAS 36.130 d (ii),       |
|           |  | documentation               | This member stands for all segments of an entity. It also represents the standard value for the 'Segments' axis if no other member is used. | Disclosure: IFRS 15.115,<br>Example: Effective<br>2023-01-01 IFRS 17.96 c,<br>Disclosure: IFRS 8.28  |   |
| ifrs-full | SellingExpense                                     | X duration, debit           | label   | Selling expense  | Common practice: IAS 1.112 c                                |
|           |  |                             | documentation   | The amount of expense relating to selling activities of the entity.  |   |
| ifrs-full | SellingGeneralAndAdminis trativeExpense            | X duration, debit           | label   | Selling, general and administrative expense  | Common practice: IAS 1.85                                   |
|           |  |                             | documentation   | The amount of expense relating to selling, general and administrative activities of the entity.  |   |
|           |  |                             | totalLabel  | Total selling, general and administrative expense  |   |
| ifrs-full | SellingGeneralAndAdminis<br>trativeExpenseAbstract |                             | label   | Selling, general and administrative expense [abstract]   |   |
| ifrs-full | SellingGeneralAndAdminis<br>trativeExpenseMember   | member                      | label   | Selling, general and administrative expense [member]   | Common practice: IAS 1.104,<br>Common practice: IAS 1.112 c |
|           |  |                             | documentation   | This member stands for the amount of expense relating to selling, general and administrative activities of the entity. This member is used to attribute an expense by nature to a functional line item in the statement of profit or loss. |   |
| ifrs-full | SellingProfitLossOnFinance<br>Leases               | X duration, credit          | label   | Selling profit (loss) on finance leases  | Disclosure: IFRS 16.90 a (i)                                |
|           |  |                             | documentation   | The selling profit (loss) on finance leases. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.   |   |

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| Prefix                               | Element name/role URI                          | Element type and attributes | Label type  | Label content   | References   |
|--------------------------------------|--|-----------------------------|---|---|--|
| ifrs-full                            | SensitivityAnalysisForEachTy<br>peOfMarketRisk | text block                  | label   | Sensitivity analysis for types of market risk [text block]  | Disclosure: IFRS 7.40 a                            |
|                                      |  | documentation               | The disclosure of the sensitivity analysis for types of market risk to which the entity is exposed, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date. [Refer: Market risk [member]] |   |  |
| ifrs-full SensitivityAnalysis ceRisk | SensitivityAnalysisToInsuran<br>ceRisk         | text                        | label   | Sensitivity analysis to insurance risk  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39A a |
|                                      |  |                             | documentation   | The description of a sensitivity analysis that shows how profit (loss) and equity would have been affected if changes in the relevant insurance risk variable that were reasonably possible at the end of the reporting period had occurred, the methods and assumptions used in preparing the sensitivity analysis and any changes from the previous period in the methods and assumptions used. |  |
| ifrs-full                            | SeparateManagementEntitie<br>sAxis             | axis                        | label   | Separate management entities [axis]   | Disclosure: IAS 24.18A                             |
|                                      |  |                             | documentation   | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |  |
| ifrs-full                            | SeparateManagementEntities<br>Member           | member [default]            | label   | Separate management entities [member]   | Disclosure: IAS 24.18A                             |
|                                      |  |                             | documentation   | This member stands for separate entities that provide key management personnel services to the entity. It also represents the standard value for the 'Separate management entities' axis if no other member is used. [Refer: Key management personnel of entity or parent [member]]   |  |

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| Prefix                                      | Element name/role URI                   | Element type and attributes | Label type    | Label content   | References           |
|---|---|-----------------------------|---------------|---|----------------------|
| ifrs-full Separa                            | SeparateMember                          | member                      | label         | Separate [member]   | Disclosure: IAS 27.4 |
|   |   |                             | documentation | This member stands for separate financial statements. Separate financial statements are those presented by an entity in which the entity could elect, subject to the requirements in IAS 27, to account for its investments in subsidiaries, joint ventures and associates either at cost, in accordance with IFRS 9, or using the equity method as described in IAS 28.  |                      |
| ifrs-full ServiceConcessionArrang mentsAxis | ServiceConcessionArrange<br>mentsAxis   | axis                        | label         | Service concession arrangements [axis]  | Disclosure: SIC 29.6 |
|   |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                      |
| ifrs-full                                   | ServiceConcessionArrange<br>mentsMember | member [default]            | label         | Service concession arrangements [member]  | Disclosure: SIC 29.6 |
|   |   |                             | documentation | This member stands for arrangements in which an entity (the operator) may enter into an arrangement with another entity (the grantor) to provide services that give the public access to major economic and social facilities. The grantor may be a public or private sector entity, including a governmental body. Examples of service concession arrangements involve water treatment and supply facilities, motorways, car parks, tunnels, bridges, airports and telecommunication networks. Examples of arrangements that are not service concession arrangements include an entity outsourcing the operation of its internal services (for example, employee cafeteria, building maintenance, and accounting or information technology functions). It also represents the standard value for the 'Service concession arrangements' axis if no other member is used. [Refer: Government [member]] |                      |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | ServiceConcessionRights<br>Member  | member                      | label         | Service concession rights [member]  | Common practice: IAS 38.119 |
|           |  |                             | documentation | This member stands for service concession rights. [Refer: Service concession arrangements [member]]   |                             |
| ifrs-full | ServicesExpense  | X duration, debit           | label         | Services expense  | Common practice: IAS 1.85   |
|           |  |                             | documentation | The amount of expense arising from services.  |                             |
| ifrs-full | ServicesReceivedRelatedParty<br>Transactions                                   | X duration, debit           | label         | Services received, related party transactions   | Example: IAS 24.21 c        |
|           |  |                             | documentation | The amount of services received in related party transactions. [Refer: Related parties [member]]  |                             |
| ifrs-full | SettledLiabilitiesContingen<br>tLiabilitiesRecognisedInBusi<br>nessCombination | (X) duration, debit         | label         | Settled liabilities, contingent liabilities recognised in business combination  | Disclosure: IFRS 3.B67 c    |
|           |  |                             | documentation | The amount of contingent liabilities recognised in a business combination that were settled. [Refer: Contingent liabilities recognised in business combination] |                             |
|           |  |                             | negatedLabel  | Settled liabilities, contingent liabilities recognised in business combination  |                             |

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| Prefix    | Element name/role URI                                       | Element type and attributes | Label type         | Label content  | References           |
|-----------|---|-----------------------------|--------------------|--|----------------------|
| ifrs-full | SettlementOfLiabilitiesByEnti<br>tyOnBehalfOfRelatedPartyRe | X duration                  | label              | Settlement of liabilities by entity on behalf of related party, related party transactions   | Example: IAS 24.21 j |
|           | latedPartyTransactions                                      |                             | documentation      | The amount of liabilities settled by the entity on behalf of a related party in related party transactions. [Refer: Related parties [member]]  |                      |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to odeparture from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                      |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                                      |
|-----------|--|-----------------------------|---------------|---|---|
| ifrs-full | SettlementsFairValueMeasure<br>mentAssets                          | (X) duration, credit        | label         | Settlements, fair value measurement, assets   | Disclosure: IFRS 13.93 e (iii)                  |
|           |  |                             | documentation | The decrease in the fair value measurement of assets resulting from settlements. [Refer: At fair value [member]]  |   |
|           |  |                             | negatedLabel  | Settlements, fair value measurement, assets   |   |
| ifrs-full | SettlementsFairValueMeasure<br>mentEntitysOwnEquityInstru<br>ments | (X) duration, debit         | label         | Settlements, fair value measurement, entity's own equity instruments  | Disclosure: IFRS 13.93 e (iii)                  |
|           |  |                             | documentation | The decrease in the fair value measurement of the entity's own equity instruments resulting from settlements. [Refer: At fair value [member]; Entity's own equity instruments [member]]   |   |
|           |  |                             | negatedLabel  | Settlements, fair value measurement, entity's own equity instruments  |   |
| ifrs-full | SettlementsFairValueMeasure<br>mentLiabilities                     | (X) duration, debit         | label         | Settlements, fair value measurement, liabilities  | Disclosure: IFRS 13.93 e (iii)                  |
|           |  |                             | documentation | The decrease in the fair value measurement of liabilities resulting from settlements. [Refer: At fair value [member]]   |   |
|           |  |                             | negatedLabel  | Settlements, fair value measurement, liabilities  |   |
| ifrs-full | SetupCostsMember   | member                      | label         | Setup costs [member]  | Example: IFRS 15.128 a                          |
|           |  |                             | documentation | This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the setup costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers] |   |
| ifrs-full | SevenYearsBeforeReportin<br>gYearMember                            | member                      | label         | Seven years before reporting year [member]  | Disclosure: Effective<br>2023-01-01 IFRS 17.130 |
|           |  |                             | documentation | This member stands for a year that ended seven years before the end of the reporting year.  |   |
|           |  | l                           |               |   |   |

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| Prefix   | Element name/role URI  | Element type and attributes | Label type    | Label content  | References   |  |
|--|--|-----------------------------|---------------|--|--|--|
| ifrs-full  | SharebasedPaymentArrange<br>mentsMember  | member [default]            | label         | Share-based payment arrangements [member]  | Disclosure: IFRS 2.45  |  |
|  |  |                             | documentation | documentation  | This member stands for an agreement between the entity or another group entity or any shareholder of the group entity and another party (including an employee) that entitles the other party to receive (a) cash or other assets of the entity for amounts that are based on the price (or value) of equity instruments (including shares or share options) of the entity or another group entity; or (b) equity instruments (including shares or share options) of the entity or another group entity, provided that the specified vesting conditions, if any, are met. It also represents the standard value for the 'Types of share-based payment arrangements' axis if no other member is used. |  |
| ifrs-full  | ShareIssueRelatedCost  | X duration, debit           | label         | Share issue related cost   | Common practice: IAS 1.106 d   |  |
|  |  |                             | documentation | The amount of cost related to the issuance of shares.  |  |  |
| FromProfitOrLossToOther<br>ComprehensiveIncomeAp | ShareOfAmountReclassified<br>FromProfitOrLossToOther<br>ComprehensiveIncomeAp<br>plyingOverlayApproachNew  | X duration, debit           | label         | Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets                                  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M b  |  |
|  | iy Designatedi manelah issets  |                             | documentation | The entity's share of the amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach. |  |  |
| ifrs-full  | ShareOfAmountReportedIn<br>ProfitOrLossApplyingIFRS9Fi<br>nancialAssetsToWhichOver<br>layApproachIsApplied | X duration, debit           | label         | Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M b  |  |
|  | yqpsus-mor-pp-ned  |                             | documentation | The entity's share of the amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.                                   |  |  |

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| Prefix                    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|---------------------------|---|-----------------------------|---------------|---|---|
| Have<br>Profit<br>hensi   | ShareOfAmountThatWould<br>HaveBeenReclassifiedFrom<br>ProfitOrLossToOtherCompre<br>hensiveIncomeApplyingOver<br>layApproachIfFinancialAsset | X duration, debit           | label         | Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated                                  | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M b |
|                           | sĤadÑotBeenDedesignated   |                             | documentation | documentation  The entity's share of the amount that would have been reclassified from profit or loss to other comprehensive income if financial assets had not been de-designated from the overlay approach. |   |
| LossIfIAS39HadBeenApplied | HaveBeenReportedInProfitOr  | X duration, debit           | label         | Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M b |
|                           | layApproachIsApplied  |                             | documentation | The entity's share of the amount that would have been reported in profit or loss for financial assets to which the overlay approach is applied if IAS 39 had been applied.                                    |   |
| sIn                       | ShareOfContingentLiabilitie<br>sIncurredJointlyWithOther<br>Venturers   | X instant, credit           | label         | Share of contingent liabilities of joint ventures incurred jointly with other investors   | Disclosure: IFRS 12.23 b  |
|                           |   |                             | documentation | The entity's share of contingent liabilities incurred jointly with other investors with joint control of the joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]                |   |
| frs-full                  | ShareOfContingentLiabilitie<br>sOfAssociatesIncurredJointly<br>WithOtherInvestors   | X instant, credit           | label         | Share of contingent liabilities of associates incurred jointly with other investors   | Disclosure: IFRS 12.23 b  |
|                           |   |                             | documentation | The entity's share of contingent liabilities incurred jointly with other investors with significant influence over associates. [Refer: Associates [member]; Contingent liabilities [member]]                  |   |
| frs-full                  | ShareOfContingentLiabilitie<br>sOfAssociatesMember  | member                      | label         | Share of contingent liabilities of associates [member]  | Example: IAS 37.88  |
|                           |   |                             | documentation | This member stands for share of contingent liabilities of associates. [Refer: Associates [member]; Contingent liabilities [member]]   |   |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type  | Label content   | References                                      |
|---|--|-----------------------------|---|---|---|
| ifrs-full   | ShareOfDebtInstrumentsIs<br>suedThatAreIncludedInInsur<br>ersRegulatoryCapital   | X instant, credit           | label   | Share of debt instruments issued that are included in insurer's regulatory capital  | Example: Expiry date 2023-01-01 IFRS 4.39J b    |
|   |  |                             | documentation   | The entity's share of the amount of debt instruments issued that are included in the insurer's regulatory capital.  |   |
| ifrs-full ShareOfDeferredTaxLiabilitie sOnLiabilitiesArisingFrom ContractsWithinScopeOfIFR S4AndNonderivativeInvest mentContracts             | X instant, credit  | label                       | Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts                      | Example: Expiry date<br>2023-01-01 IFRS 4.39J b   |   |
|   |  |                             | documentation   | The entity's share of the amount of deferred tax liabilities on liabilities arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Deferred tax liabilities]                      |   |
| ifrs-full ShareOfDerivativeLiabilitiesU sedToMitigateRisksArisingFro mAssetsBackingContractsWi thinScopeOfIFRS4AndNon derivativeInvestmentCon | X instant, credit  | label                       | Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts | Example: Expiry date<br>2023-01-01 IFRS 4.39J b   |   |
|   | tracts   |                             | documentation   | The entity's share of the amount of derivative liabilities used to mitigate risks arising from the assets backing the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]] |   |
| sedToMi<br>FromCo<br>peOfIFR  | ShareOfDerivativeLiabilitiesU<br>sedToMitigateRisksArising<br>FromContractsWithinSco<br>peOfIFRS4AndNonderivati<br>veInvestmentContracts | X instant, credit           | label   | Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts  | Example: Expiry date<br>2023-01-01 IFRS 4.39J b |
|   |  |                             | documentation   | The entity's share of the amount of derivative liabilities used to mitigate risks arising from the contracts within the scope of IFRS 4 and non-derivative investment contracts. [Refer: Derivatives [member]]                    |   |

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| Prefix    | Element name/role URI  | Element type and attributes  | Label type    | Label content  | References   |
|-----------|--|--|---------------|--|--|
| ifrs-full | ShareOfFinancialAssetsDescri<br>bedInParagraph39EaOfIFRS4<br>CarryingAmountApplyin<br>gIAS39         | X instant, debit   | label         | Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39   | Disclosure: Expiry date 2023-01-01 IFRS 4.39J b    |
|           | guiozz   | documentation  The entity's share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4. In case of financial assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]                   |               |  |  |
|           | ShareOfFinancialAssetsDescri<br>bedInParagraph39EaOfIFRS4<br>FairValue                               | X instant, debit   | label         | Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J b |
|           |  |  | documentation | The entity's share of the fair value of financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]                                  |  |
|           | tRiskCarryingAmountAp  | X instant, debit   | label         | Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J b |
|           | financial assets d do not have low measured at amo adjusting for any                                 | The entity's share of the carrying amount applying IAS 39 of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. In case of financial assets measured at amortised cost, the amount should be before adjusting for any impairment allowances. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value] |               |  |  |
| ifrs-full | ShareOfFinancialAssetsDescri<br>bedInParagraph39EaOfIFRS4<br>ThatDoNotHaveLowCredi<br>tRiskFairValue | X instant, debit   | label         | Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J b |
|           | triskrali value  |  | documentation | The entity's share of the fair value of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value] |  |

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| Prefix  | Element name/role URI  | Element type and attributes | Label type   | Label content   | References   |
|---|--|-----------------------------|--|---|--|
| ifrs-full   | ShareOfFinancialAssetsOther<br>ThanThoseSpecifiedInParagra<br>ph39EaOfIFRS4FairValue                         | X instant, debit            | label  | Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value  | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J b |
|   |  |                             | documentation  | The entity's share of the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]                            |  |
| ifrs-full ShareOfFinancialAssetsTo<br>WhichOverlayApproachIsAp<br>plied | X instant, debit   | label                       | Share of financial assets to which overlay approach is applied | Disclosure: Effective on first application of IFRS 9 IFRS 4.39M b   |  |
|   |  |                             | documentation  | The entity's share of the amount of financial assets to which the overlay approach is applied. [Refer: Financial assets]  |  |
| FairValueOfFinancial  | ShareOfIncreaseDecreaseIn<br>FairValueOfFinancialAssetsDe<br>scribedInParagraph39EaO<br>fIFRS4               | X duration, debit           | label  | Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4  | Disclosure: Expiry date 2023-01-01 IFRS 4.39J b    |
|   |  |                             | documentation  | The entity's share of the increase (decrease) in the fair value of financial assets described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value]                  |  |
| ifrs-full   | ShareOfIncreaseDecreaseIn<br>FairValueOfFinancialAssetsO<br>therThanThoseSpecifiedInPar<br>agraph39EaOfIFRS4 | X duration, debit           | label  | Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J b |
|   |  |                             | documentation  | The entity's share of the increase (decrease) in the fair value of financial assets other than those described in paragraph 39E(a) of IFRS 4. [Refer: Financial assets described in paragraph 39E(a) of IFRS 4, fair value] |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | ShareOfLiabilitiesThatArise<br>BecauseInsurerIssuesOrFulfil<br>sObligationsArisingFromCon<br>tractsWithinScopeOfIFR<br>S4AndNonderivativeInvest<br>mentContracts | X instant, credit           | label         | Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J b   |
|           |  |                             | documentation | The entity's share of the amount of liabilities that arise because an insurer issues, or fulfils obligations arising from, the contracts within the scope of IFRS 4 and non-derivative investment contracts.  |  |
| ifrs-full | ShareOfNonderivativeInvest<br>mentContractLiabilitiesMea<br>suredAtFairValueThroughPro<br>fitOrLossApplyingIAS39   | X instant, credit           | label         | Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39   | Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J b   |
|           |  |                             | documentation | The entity's share of the amount of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39. [Refer: Derivatives [member]]   |  |
| ifrs-full | ShareOfOtherComprehensi<br>veIncomeOfAssociatesAnd<br>JointVenturesAccountedForU<br>singEquityMethod   | X duration, credit          | label         | Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax  | Disclosure: IAS 1.91 a,<br>Disclosure: IFRS 12.B16 c,<br>Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M b |
|           |  |                             | documentation | The entity's share of the other comprehensive income of associates and joint ventures accounted for using the equity method, net of tax. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Other comprehensive income] |  |
|           |  |                             | totalLabel    | Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type  | Label content   | References   |
|-----------|---|-----------------------------|---|---|--|
| ifrs-full | ShareOfOtherComprehensi<br>veIncomeOfAssociatesAnd<br>JointVenturesAccountedForU<br>singEquityMethodBeforeTax   | X duration, credit          | label   | Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax  | Disclosure: IAS 1.91 b,<br>Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M b |
|           |   | documentation               | The entity's share of the other comprehensive income of associates and joint ventures accounted for using the equity method, before tax. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Other comprehensive income] |   |  |
|           |   |                             | totalLabel  | Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax  |  |
| ifrs-full | ShareOfOtherComprehensi<br>veIncomeOfAssociatesAnd<br>JointVenturesAccountedForU<br>singEquityMethodBeforeTax<br>Abstract                                 |                             | label   | Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]   |  |
| ifrs-full | ShareOfOtherComprehensi<br>veIncomeOfAssociatesAnd<br>JointVenturesAccountedForU<br>singEquityMethodNetOfTax<br>Abstract                                  |                             | label   | Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax [abstract]   |  |
| ifrs-full | ShareOfOtherComprehensi<br>veIncomeOfAssociatesAnd<br>JointVenturesAccountedForU<br>singEquityMethodThatWill<br>BeReclassifiedToProfitOrLoss<br>BeforeTax |                             | label   | Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax          | Disclosure: IAS 1.82A  |
|           |   |                             | documentation   | Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss, before tax. |  |

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| Prefix    | Element name/role URI   | Element type and attributes   | Label type    | Label content   | References                |
|-----------|---|---|---------------|---|---------------------------|
| ifrs-full | ShareOfOtherComprehensi<br>veIncomeOfAssociatesAnd<br>JointVenturesAccountedForU<br>singEquityMethodThatWill<br>BeReclassifiedToProfitOrLoss                | X duration, credit  | label         | Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax                          | Disclosure: IAS 1.82A     |
|           | NetOfTax  |   | documentation | Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss, net of tax.                 |                           |
| ifrs-full | ShareOfOtherComprehensi<br>veIncomeOfAssociatesAnd<br>JointVenturesAccountedForU<br>singEquityMethodThatWill<br>NotBeReclassifiedToProfitOr                 | X duration, credit  | label         | Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax                      | Disclosure: IAS 1.82A     |
|           | LossBeforeTax   |   | documentation | Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss, before tax.             |                           |
| ifrs-full | ShareOfOtherComprehensi<br>veIncomeOfAssociatesAnd<br>JointVenturesAccountedForU<br>singEquityMethodThatWill<br>NotBeReclassifiedToProfitOr<br>LossNetOfTax | omeOfAssociatesAnd<br>enturesAccountedForU<br>quityMethodThatWill<br>ReclassifiedToProfitOr | label         | Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax                      | Disclosure: IAS 1.82A     |
|           |   |   | documentation | Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss, net of tax.             | -                         |
| ifrs-full | ShareOfProfitLossOfAssocia<br>tesAccountedForUsingEquity<br>Method  | X duration, credit  | label         | Share of profit (loss) of associates accounted for using equity method  | Common practice: IAS 1.85 |
|           |   |   | documentation | The entity's share of the profit (loss) of associates accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Profit (loss)] |                           |

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| Prefix    | Element name/role URI  | Element type and attributes                          | Label type    | Label content  | References   |
|-----------|--|--|---------------|--|--|
| ifrs-full | ShareOfProfitLossOfAssocia<br>tesAndJointVenturesAccoun<br>tedForUsingEquityMethod                             | X duration, credit                                   | label         | Share of profit (loss) of associates and joint ventures accounted for using equity method  | Disclosure: IAS 1.82 c, Disclosure: Effective on first application of IFRS |
|           |  |  | documentation | The entity's share of the profit (loss) of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss)]  | 9 IFRS 4.39M b, Disclosure:<br>IFRS 8.23 g, Disclosure:<br>IFRS 8.28 e     |
|           |  |  | totalLabel    | Total share of profit (loss) of associates and joint ventures accounted for using equity method  |  |
| ifrs-full | ShareOfProfitLossOfAssocia<br>tesAndJointVenturesAccoun<br>tedForUsingEquityMethodAb<br>stract                 |  | label         | Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]   |  |
| ifrs-full | ShareOfProfitLossOfConti<br>nuingOperationsOfAssociate<br>sAndJointVenturesAccounted                           | ingOperationsOfAssociate<br>ndJointVenturesAccounted | label         | Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method   | Disclosure: IFRS 12.B16 a  |
|           | ForUsingEquityMethod   |  | documentation | The entity's share of the profit (loss) from continuing operations of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Continuing operations [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss) from continuing operations]                |  |
| ifrs-full | ShareOfProfitLossOfDisconti<br>nuedOperationsOfAssociate<br>sAndJointVenturesAccounted<br>ForUsingEquityMethod | X duration, credit                                   | label         | Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method  | Disclosure: IFRS 12.B16 b  |
|           |  |  | documentation | The entity's share of the post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Discontinued operations [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss) from discontinued operations] |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | ShareOfProfitLossOfJointVen<br>turesAccountedForUsingEqui<br>tyMethod   | X duration, credit          | label         | Share of profit (loss) of joint ventures accounted for using equity method   | Common practice: IAS 1.85   |
|           |   |                             | documentation | The entity's share of the profit (loss) of joint ventures accounted for using the equity method. [Refer: Investments accounted for using equity method; Joint ventures [member]; Profit (loss)]  |   |
| ifrs-full | ShareOfReclassificationAd<br>justmentsOnFinancialAssets<br>ThatHaveBeenDedesignated<br>FromOverlayApproachBefore<br>Tax | X duration, debit           | label         | Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M b |
|           | idx   |                             | documentation | The entity's share of the amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |   |
| ifrs-full | ShareOfReclassificationAd<br>justmentsOnFinancialAssets<br>ThatHaveBeenDedesignated<br>FromOverlayApproachNetOf         | X duration, debit           | label         | Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax   | Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M b |
|           | Tax   |                             | documentation | The entity's share of the amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] |   |

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Prefix

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

| Label type  | Label content   | References   |
|-------------|---|--|
| pel         | Ships [member]  | Example: IAS 16.37 d                                     |
| cumentation | This member stands for a class of property, plant and equipment representing seafaring vessels used in the entity's operations. [Refer: Property, plant and equipment]  |  |
|             | Current borrowings  | Common practice: IAS 1.55                                |
| umentation  | The amount of current borrowings. [Refer: Borrowings]   |  |
| 1           | Short-term borrowings [member]  | Example: IAS 7 - C<br>Reconciliation of liabilities      |
| ımentation  | This member stands for short-term borrowings. [Refer: Borrowings]   | arising from financing<br>activities, Example: IAS 7.440 |
|             | Short-term contracts [member]   | Example: IFRS 15.B89 e                                   |
| ımentation  | This member stands for short-term contracts with customers.   |  |
|             | Short-term deposits, classified as cash equivalents   | Common practice: IAS 7.45                                |
| mentation   | A classification of cash equivalents representing short-term deposits. [Refer: Cash equivalents]  |  |
|             | Short-term deposits, not classified as cash equivalents   | Common practice: IAS 1.55                                |
| ımentation  | The amount of short-term deposits held by the entity that are not classified as cash equivalents. [Refer: Cash equivalents]   |  |
| 1           | Short-term employee benefits accruals   | Common practice: IAS 1.78                                |
| umentation  | The amount of accruals for employee benefits (other than termination benefits) that are expected to be settled wholly within twelve months after the end of the annual reporting period in which the employees render the related services. [Refer: Accruals classified as current] |  |

Element type and attributes

member

X instant, credit

X instant, debit

X instant, credit

member

Element name/role URI

ShipsMember

ShorttermBorrowings

ShorttermBorrowingsMem

ShorttermDepositsClassifie dAsCashEquivalents

ShorttermEmployeeBenefit

sAccruals

ShorttermContractsMember member

ShorttermDepositsNotClassi X instant, debit fiedAsCashEquivalents

Prefix

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

ifrs-full

| Prefix    | Element name/role URI   | Element type and attributes      | Label type    | Label content   | References  |
|-----------|---|----------------------------------|---------------|---|---|
| ifrs-full | ShorttermEmployeeBenefit sExpense                                       | X duration, debit                | label         | Short-term employee benefits expense  | Common practice: IAS 1.112 c                                |
|           |   |                                  | documentation | The amount of expense from employee benefits (other than termination benefits) that are expected to be settled wholly within twelve months after the end of the annual reporting period in which the employees render the related services. |   |
|           |   |                                  | totalLabel    | Total short-term employee benefits expense  |   |
| ifrs-full | ShorttermEmployeeBenefit<br>sExpenseAbstract                            |                                  | label         | Short-term employee benefits expense [abstract]   |   |
| ifrs-full | ShorttermInvestmentsClassi fiedAsCashEquivalents                        | X instant, debit                 | label         | Short-term investments, classified as cash equivalents  | Common practice: IAS 7.45                                   |
|           | 1   |                                  | documentation | A classification of cash equivalents representing short-term investments. [Refer: Cash equivalents]   |   |
| ifrs-full | ShorttermLegalProceeding sProvision                                     | egalProceeding X instant, credit | label         | Current legal proceedings provision   | Example: IAS 37 -, Example: 10<br>A court case, Example:    |
|           |   |                                  | documentation | The amount of current provision for legal proceedings. [Refer: Legal proceedings provision]   | IAS 37.87   |
| ifrs-full | ShorttermMiscellaneousO<br>therProvisions                               | aneousO X instant, credit        | label         | Current miscellaneous other provisions  | Common practice: IAS 1.78 d                                 |
|           |   |                                  | documentation | The amount of miscellaneous current other provisions. [Refer: Miscellaneous other provisions]   |   |
| ifrs-full | ShorttermOnerousContract<br>sProvision                                  | X instant, credit                | label         | Current onerous contracts provision   | Example: IAS 37.66  |
|           | or rotation   |                                  | documentation | The amount of current provision for onerous contracts. [Refer: Onerous contracts provision]   |   |
| ifrs-full | ShorttermProvisionForDe commissioningRestoratio nAndRehabilitationCosts | X instant, credit                | label         | Current provision for decommissioning, restoration and rehabilitation costs   | Example:IAS 37 - D Examples: disclosures, Example: IAS 37.8 |
|           |   |                                  | documentation | The amount of current provision for decommissioning, restoration and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs]   |   |

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| Prefix  | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|---|---|-----------------------------|---------------|---|---|
| ifrs-full   | ShorttermRestructuringProvi sion  | X instant, credit           | label         | Current restructuring provision   | Example: IAS 37.70  |
|   |   |                             | documentation | The amount of current provision for restructuring. [Refer: Restructuring provision]   |   |
| frs-full  | ShorttermWarrantyProvision  | X instant, credit           | label         | Current warranty provision  | Example: IAS 37 -, Example: 1<br>Warranties, Example:   |
|   |   |                             | documentation | The amount of current provision for warranties. [Refer: Warranty provision]   | IAS 37.87   |
| ifrs-full SignificantInterestRateBench<br>marksSubjectToInterestRate<br>BenchmarkReformMember | SignificantInterestRateBench<br>marksSubjectToInterestRate<br>BenchmarkReformMember | member                      | label         | Significant interest rate benchmarks subject to interest rate benchmark reform [member]   | Disclosure: IFRS 7.24J b  |
|   |   |                             | documentation | This member stands for all significant interest rate benchmarks that are subject to interest rate benchmark reform.                   |   |
| ifrs-full   | SignificantInvestmentsInAsso ciatesAxis   | axis                        | label         | Associates [axis]   | Disclosure: IAS 27.16 b,<br>Disclosure: IAS 27.17 b,  |
|   |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. | Disclosure: IFRS 12.B4 d,<br>Disclosure: Expiry date<br>2023-01-01 IFRS 4.39J,<br>Disclosure: Effective on first<br>application of IFRS<br>9 IFRS 4.39M |
| ifrs-full   | SignificantInvestmentsInSub<br>sidiariesAxis  | axis                        | label         | Subsidiaries [axis]   | Disclosure: IAS 27.16 b, Disclosure: IAS 27.17 b,   |
|   |   | docum                       | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. | Disclosure: IFRS 12.B4 a  |
| ifrs-full   | SignificantUnobservableInpu<br>tAssets  | X.XX instant                | label         | Significant unobservable input, assets  | Disclosure: IFRS 13.93 d  |
|   |   |                             | documentation | The value of significant unobservable input used in the measurement of the fair value of assets.                                      |   |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                      |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | SignificantUnobservableInpu<br>tEntitysOwnEquityInstru<br>ments | X.XX instant                | label         | Significant unobservable input, entity's own equity instruments  | Disclosure: IFRS 13.93 d                        |
|           |   |                             | documentation | The value of significant unobservable input used in the measurement of the fair value of entity's own equity instruments.  |   |
| ifrs-full | SignificantUnobservableInpu<br>tLiabilities                     | X.XX instant                | label         | Significant unobservable input, liabilities  | Disclosure: IFRS 13.93 d                        |
|           |   |                             | documentation | The value of significant unobservable input used in the measurement of the fair value of liabilities.  |   |
| ifrs-full | SixYearsBeforeReportingYear<br>Member                           | member                      | label         | Six years before reporting year [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.130 |
|           |   |                             | documentation | This member stands for a year that ended six years before the end of the reporting year.   |   |
| ifrs-full | SocialSecurityContributions                                     | X duration, debit           | label         | Social security contributions  | Common practice: IAS 19.9                       |
|           |   |                             | documentation | A class of employee benefits expense that represents social security contributions. [Refer: Employee benefits expense]   |   |
| ifrs-full | SpareParts  | X instant, debit            | label         | Current spare parts  | Common practice: IAS 2.37                       |
|           |   |                             | documentation | A classification of current inventory representing the amount of interchangeable parts that are kept in an inventory and are used for the repair or replacement of failed parts. [Refer: Inventories]  |   |
| ifrs-full | StateDefinedBenefitPlans<br>Member                              | member                      | label         | State defined benefit plans [member]   | Disclosure: IAS 19.45                           |
|           |   |                             | documentation | This member stands for defined benefit plans that are established by legislation to cover all entities (or all entities in a particular category) and are operated by national or local government or by another body that is not subject to control or influence by the reporting entity. [Refer: Defined benefit plans [member]] |   |

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| Prefix   | Element name/role URI   | Element type and attributes | Label type    | Label content   | References              |
|----------|---|-----------------------------|---------------|---|-------------------------|
| frs-full | StatementOfCashFlowsAb<br>stract                                    |                             | label         | Statement of cash flows [abstract]  |                         |
| frs-full | StatementOfChangesInEqui<br>tyAbstract                              |                             | label         | Statement of changes in equity [abstract]   |                         |
| frs-full | StatementOfChangesInEquity<br>LineItems                             | line items                  | label         | Statement of changes in equity [line items]   |                         |
|          | Effections  |                             | documentation | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with members defined in one or many axes of the table. |                         |
| frs-full | StatementOfChangesInEquity<br>Table                                 | table                       | label         | Statement of changes in equity [table]  | Disclosure: IAS 1.106   |
|          | Table   |                             | documentation | Schedule disclosing information related to changes in equity.   |                         |
| frs-full | StatementOfChangesInNetAs<br>setsAvailableForBenefitsAb<br>stract   |                             | label         | Statement of changes in net assets available for benefits [abstract]  |                         |
| frs-full | StatementOfComprehensi<br>veIncomeAbstract                          |                             | label         | Statement of comprehensive income [abstract]  |                         |
| frs-full | StatementOfFinancialPositio<br>nAbstract                            |                             | label         | Statement of financial position [abstract]  |                         |
| frs-full | StatementOfIFRSCompliance   | text block                  | label         | Statement of IFRS compliance [text block]   | Disclosure: IAS 1.16    |
|          |   |                             | documentation | An explicit and unreserved statement of compliance with all the requirements of IFRSs.  |                         |
| frs-full | StatementOfProfitOrLossAn<br>dOtherComprehensiveInco<br>meAbstract  |                             | label         | Statement of profit or loss and other comprehensive income [abstract]   |                         |
| frs-full | StatementThatComparativeIn formationDoesNotComply WithIFRS7AndIFRS9 | text                        | label         | Statement that comparative information does not comply with IFRS 7 and IFRS 9   | Disclosure: IFRS 1.E2 b |
|          | withifkS/AndlfRS9   |                             | documentation | The statement that comparative information does not comply with IFRS 7 and IFRS 9.  |                         |

| Prefix    | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References                                      |
|-----------|---|--|---------------|--|---|
| ifrs-full | StatementThatEntityApplie<br>sParagraph20OfIFRS17InDe<br>terminingGroupsOfInsurance   | text   | label         | Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts   | Disclosure: Effective<br>2023-01-01 IFRS 17.126 |
|           | Contracts   |  | documentation | The statement that the entity applies paragraph 20 of IFRS 17 in determining the groups of insurance contracts to which it applies the recognition and measurement requirements in IFRS 17. [Refer: Insurance contracts [member]]  |   |
| ifrs-full | full StatementThatEntityDoesNot DisclosePreviouslyUnpublish edInformationAboutClaims DevelopmentThatOccurre dEarlierThanFiveYearsBefor eEndOfAnnualReportingPer iodInWhichItFirstApplie sIFRS17 | text   | label         | Statement that entity does not disclose previously unpublished information about claims development that occurred earlier than five years before end of annual reporting period in which it first applies IFRS 17                  | Disclosure: Effective<br>2023-01-01 IFRS 17.C28 |
|           |   |  | documentation | The statement that the entity does not disclose previously unpublished information about claims development that occurred earlier than five years before the end of the annual reporting period in which it first applies IFRS 17. |   |
| ifrs-full | StatementThatEntityElected<br>ToUseExemptionThatPermit<br>sEntityToRetainAccounting<br>PoliciesForFinancialInstru<br>mentsAppliedByAssociateOr<br>JointVentureWhenApplyingE<br>quityMethod      | ExemptionThatPermit rToRetainAccounting esForFinancialInstru AppliedByAssociateOr fentureWhenApplyingE | label         | Statement that entity elected to use exemption that permits entity to retain accounting policies for financial instruments applied by associate or joint venture when applying equity method                                       | <u> </u>  |
|           |   |  | documentation | The statement that an entity elected to use the exemption that permits the entity to retain the accounting policies for financial instruments applied by an associate or joint venture when applying the equity method.            |   |
| ifrs-full | StatementThatEntityHasCho<br>senPracticalExpedientWhe<br>nAssessingWhetherContractI<br>sOrContainsLeaseAtDateOfI<br>nitialApplicationOfIFRS16   | he tractI eOfI 16  | label         | Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of initial application of IFRS 16  | Disclosure: IFRS 16.C4                          |
|           |   |  | documentation | The statement that the entity has chosen the practical expedient in paragraph C3 of IFRS 16 when assessing whether a contract is, or contains, a lease at the date of initial application of IFRS 16.                              |   |

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| Prefix    | Element name/role URI  | Element type and attributes                          | Label type    | Label content   | References   |
|-----------|--|--|---------------|---|--|
| ifrs-full | StatementThatInsurerIsAp<br>plyingOverlayApproach                                      | text   | label         | Statement that insurer is applying overlay approach   | Disclosure: Effective on first application of IFRS |
|           |  |  | documentation | The statement that an insurer is applying the overlay approach.   | 9 IFRS 4.39L a                                     |
| ifrs-full | StatementThatInsurerIsAp<br>plyingTemporaryExemption<br>FromIFRS9                      | text   | label         | Statement that insurer is applying temporary exemption from IFRS 9  | Disclosure: Expiry date 2023-01-01 IFRS 4.39C      |
|           |  |  | documentation | The statement that an insurer is applying the temporary exemption from IFRS 9.  |  |
| ifrs-full | StatementThatInsurerNoLon<br>gerQualifiesToApplyTempor<br>aryExemptionFromIFRS9        | text   | label         | Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9   | Disclosure: Expiry date 2023-01-01 IFRS 4.39D a    |
|           | ) 2  |  | documentation | The statement that an insurer no longer qualifies to apply the temporary exemption from IFRS 9.   |  |
| ifrs-full | StatementThatInvestmentEnti<br>tyIsRequiredToApplyExcep<br>tionFromConsolidation       | text   | label         | Statement that investment entity is required to apply exception from consolidation  | Disclosure: IFRS 12.19A                            |
|           |  |  | documentation | The statement that the investment entity is required to apply an exception from consolidation. [Refer: Disclosure of investment entities [text block]]                                      |  |
| ifrs-full | StatementThatInvestmentEnti<br>tyPreparesSeparateFinancial<br>StatementsAsItsOnlyFinan | i text   | label         | Statement that investment entity prepares separate financial statements as its only financial statements  | Disclosure: IAS 27.16A                             |
|           | cialStatements   |  | documentation | The statement that an investment entity prepares separate financial statements as its only financial statements. [Refer: Disclosure of investment entities [text block]; Separate [member]] |  |
| ifrs-full | StatementThatLesseeAc<br>countsForLeasesOfLowva<br>lueAssetsUsingRecognitionEx         | countsForLeasesOfLowva<br>ueAssetsUsingRecognitionEx | label         | Statement that lessee accounts for leases of low-value assets using recognition exemption   | Disclosure: IFRS 16.60                             |
|           | emption  |  | documentation | The statement that the lessee accounts for leases of low-value assets using the recognition exemption in paragraph 6 of IFRS 16.  |  |

| Prefix   | Element name/role URI   | Element type and attributes | Label type   | Label content   | References                |
|--|---|-----------------------------|--|---|---------------------------|
| ifrs-full  | StatementThatLesseeAc<br>countsForShorttermLeasesU<br>singRecognitionExemption  | text                        | label  | Statement that lessee accounts for short-term leases using recognition exemption  | Disclosure: IFRS 16.60    |
|  |   |                             | documentation  | The statement that the lessee accounts for short-term leases using the recognition exemption in paragraph 6 of IFRS 16. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease. |                           |
| ifrs-full  | StatementThatLesseeApplied<br>PracticalExpedientInParagra<br>ph46AOfIFRS16ToAllRent<br>ConcessionsOccurringAsDir<br>ectConsequenceOfCovid19 | text                        | label  | Statement that lessee applied practical expedient in paragraph 46A of IFRS 16 to all rent concessions occurring as direct consequence of covid-19 pandemic that meet conditions in paragraph 46B of IFRS 16   | Disclosure: IFRS 16.60A a |
|  | PandemicThatMeetCondition sInParagraph46BOfIFRS16   |                             | documentation  | The statement that the lessee has applied the practical expedient in paragraph 46A of IFRS 16 to all the rent concessions occurring as direct consequence of covid-19 pandemic that meet the conditions in paragraph 46B of IFRS 16.  |                           |
| ifrs-full  StatementThatLesseeUsesPracticalExpedientsWhenApplyingIFRS16RetrospectivelyToLeasesClassifiedAsOperatingLeasesApplyingIAS17 | text  | label                       | Statement that lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17 | Disclosure: IFRS 16.C13   |                           |
|  | asesApplyingIAS17   |                             | documentation  | The statement that the lessee uses one or more of the specified practical expedients in paragraph C10 of IFRS 16 when applying IFRS 16 retrospectively in accordance with paragraph C5(b) to leases classified as operating leases applying IAS 17.   |                           |
| ifrs-full  | StatementThatPracticalExpe<br>dientAboutExistenceOfSignifi<br>cantFinancingComponentHas   | text                        | label  | Statement that practical expedient about existence of significant financing component has been used   | Disclosure: IFRS 15.129   |
|  | BeenUsed  |                             | documentation  | The statement that the practical expedient about the existence of a significant financing component in a contract with a customer has been used.  |                           |

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| Prefix          | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                       |
|-----------------|---|-----------------------------|---------------|---|----------------------------------|
| ifrs-full       | StatementThatPracticalExpe<br>dientAboutIncrementalCost<br>sOfObtainingContractHasBee<br>nUsed                | text                        | label         | Statement that practical expedient about incremental costs of obtaining contract has been used  | Disclosure: IFRS 15.129          |
|                 | nosed   |                             | documentation | The statement that the practical expedient about the incremental costs of obtaining a contract with a customer has been used.                                 |                                  |
| ifrs-full       | StatementThatRateRegulator<br>IsRelatedParty  | text                        | label         | Statement that rate regulator is related party  | Disclosure: IFRS 14.30 b         |
|                 |   |                             | documentation | The statement that the rate regulator is a related party to the entity. [Refer: Description of identity of rate regulator(s); Related parties [member]]       |                                  |
| ferralAccountBa | StatementThatRegulatoryDe<br>ferralAccountBalanceIsNo<br>LongerFullyRecoverableOrRe                           | text                        | label         | Statement that regulatory deferral account balance is no longer fully recoverable or reversible   | Disclosure: IFRS 14.36           |
|                 | versible  |                             | documentation | The statement that a regulatory deferral account balance is no longer fully recoverable or reversible. [Refer: Regulatory deferral account balances [member]] |                                  |
| TransfersBe     | StatementThatThereWereNo<br>TransfersBetweenLevel1An<br>dLevel2OfFairValueHierarch                            | text                        | label         | Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets  | Common practice:<br>IFRS 13.93 c |
|                 | yAssets   |                             | documentation | The statement that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of assets during the year.                                 |                                  |
| ifrs-full       | StatementThatThereWereNo<br>TransfersBetweenLevel1An<br>dLevel2OfFairValueHierarch<br>yEntitysOwnEquityInstru | text                        | label         | Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments                                   | Common practice:<br>IFRS 13.93 c |
|                 | ments   |                             | documentation | The statement that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of the entity's own equity instruments during the year.    |                                  |

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| Prefix   | Element name/role URI   | Element type and attributes  | Label type    | Label content  | References   |
|--|---|--|---------------|--|--|
| ifrs-full  | StatementThatThereWereNo<br>TransfersBetweenLevel1An<br>dLevel2OfFairValueHierarchy | text   | label         | Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities  | Common practice:<br>IFRS 13.93 c   |
|  | Liabilities   |  | documentation | The statement that there were no transfers between Level 1 and Level 2 of the fair value hierarchy of liabilities during the year.                                 |  |
| ifrs-full  | StatementThatThereWereNo<br>TransfersBetweenLevel1Leve<br>12OrLevel3OfFairValueHier | text   | label         | Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, assets   | Common practice:<br>IFRS 13.93 c, Common<br>practice: IFRS 13.93 e (iv)                                  |
|  | archyAssets   |  | documentation | The statement that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of assets during the year.                              |  |
| ifrs-full  StatementThatThereWereNo TransfersBetweenLevel1Leve 12OrLevel3OfFairValueHier archyEntitysOwnEquityInstru ments | TransfersBetweenLevel1Leve  | nsfersBetweenLevel1Leve<br>brLevel3OfFairValueHier<br>nyEntitysOwnEquityInstru | label         | Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's own equity instruments                                | Common practice:<br>IFRS 13.93 c, Common<br>practice: IFRS 13.93 e (iv)                                  |
|  | ments   |  | documentation | The statement that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of the entity's own equity instruments during the year. |  |
| ifrs-full StatementThatThereWereNo<br>TransfersBetweenLevel1Leve<br>12OrLevel3OfFairValueHier<br>archyLiabilities          | TransfersBetweenLevel1Leve l2OrLevel3OfFairValueHier                                | text   | label         | Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities  | Common practice:<br>IFRS 13.93 c, Common<br>practice: IFRS 13.93 e (iv)                                  |
|  | archyLiabilities  |  | documentation | The statement that there were no transfers between Level 1, Level 2 or Level 3 of the fair value hierarchy of liabilities during the year.                         |  |
| Comparati  | StatementThatUnadjusted<br>ComparativeInformationHas<br>BeenPreparedOnDifferentBa   | omparativeInformationHas   | label         | Statement that unadjusted comparative information has been prepared on different basis   | Disclosure: IAS 16.80A, Disclosure: IAS 27.18I, Disclosure: IAS 38.130I,                                 |
|  | SIS   | do   |               | The statement that unadjusted comparative information in the financial statements has been prepared on a different basis.  | Disclosure: IFRS 10.C6B,<br>Disclosure: IFRS 11.C13B,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.C27 |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                       |
|-----------|--|-----------------------------|---------------|---|----------------------------------|
| ifrs-full | StatutoryReserve   | X instant, credit           | label         | Statutory reserve   | Common practice: IAS 1.55        |
|           |  |                             | documentation | A component of equity representing reserves created based on legal requirements.  |                                  |
| frs-full  | StatutoryReserveMember   | member                      | label         | Statutory reserve [member]  | Common practice: IAS 1.108       |
|           |  |                             | documentation | This member stands for a component of equity representing reserves created based on legal requirements.   |                                  |
|           | StructuredDebtAmountCon<br>tributedToFairValueOfPlanAs<br>sets     | X instant, debit            | label         | Structured debt, amount contributed to fair value of plan assets  | Example: IAS 19.142 h            |
|           |  |                             | documentation | The amount debt that has been structured to meet a particular investment objective contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]  |                                  |
| (         | StructuredDebtPercentage<br>ContributedToFairValueOfPla<br>nAssets | X.XX instant                | label         | Structured debt, percentage contributed to fair value of plan assets  | Common practice:<br>IAS 19.142 h |
|           |  |                             | documentation | The percentage debt that has been structured to meet a particular investment objective contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Structured debt, amount contributed to fair value of plan assets] |                                  |
| ifrs-full | SubclassificationsOfAssetsLia<br>bilitiesAndEquitiesAbstract       |                             | label         | Subclassifications of assets, liabilities and equities [abstract]   |                                  |
| frs-full  | SubordinatedLiabilities  | X instant, credit           | label         | Subordinated liabilities  | Common practice: IAS 1.55        |
|           |  |                             | documentation | The amount of liabilities that are subordinate to other liabilities with respect to claims.   |                                  |
|           |  |                             | totalLabel    | Total subordinated liabilities  |                                  |

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| Prefix   | Element name/role URI  | Element type and attributes   | Label type   | Label content  | References   |
|--|--|---|--|--|--|
| ifrs-full  | SubordinatedLiabilitiesAb<br>stract                              |   | label  | Subordinated liabilities [abstract]  |  |
| ifrs-full  | SubscriptionCirculationReve nue                                  | X duration, credit  | label  | Subscription circulation revenue   | Common practice: IAS 1.112 c                         |
|  |  |   | documentation  | The amount of circulation revenue derived from subscriptions. [Refer: Revenue; Circulation revenue]  |  |
| ifrs-full  | SubsequentRecognitionOfDe ferredTaxAssetsGoodwill                | (X) duration, credit  | label  | Subsequent recognition of deferred tax assets, goodwill  | Disclosure: IFRS 3.B67 d (iii)                       |
|  |  | recognition of deferred tax assets during the measures period for a business combination. [Refer: Goodwill; | The decrease in goodwill resulting from the subsequent recognition of deferred tax assets during the measurement period for a business combination. [Refer: Goodwill; Deferred tax assets; Business combinations [member]] |  |  |
|  |  |   | negatedLabel   | Subsequent recognition of deferred tax assets, goodwill  |  |
| ifrs-full SubsidiariesMember                                     | SubsidiariesMember   | idiariesMember member   | label  | Subsidiaries [member]  | Disclosure: IAS 24.19 c,<br>Disclosure: IAS 27.16 b, |
|  |  |   | documentation  | This member stands for entities that are controlled by another entity.   | Disclosure: IAS 27.17 b,<br>Disclosure: IFRS 12.B4 a |
| ifrs-full SubsidiariesWithMaterialNor controllingInterestsMember | SubsidiariesWithMaterialNon controllingInterestsMember           | member  | label  | Subsidiaries with material non-controlling interests [member]  | Disclosure: IFRS 12.12                               |
|  |  |   | documentation  | This member stands for subsidiaries that have non-controlling interests that are material to the reporting entity. [Refer: Subsidiaries [member]; Non-controlling interests] |  |
| ifrs-full  | SummaryOfQuantitativeDa<br>taAboutWhatEntityManage<br>sAsCapital | text  | label  | Summary quantitative data about what entity manages as capital   | Disclosure: IAS 1.135 b                              |
|  |  |   | documentation  | Summary quantitative data about what the entity manages as capital.  |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | SummaryQuantitativeDataA<br>boutEntitysExposureToRisk   | text block                  | label         | Summary quantitative data about entity's exposure to risk [text block]   | Disclosure: IFRS 7.34 a                           |
|           |   |                             | documentation | The disclosure of summary quantitative data about the entity's exposure to risks arising from financial instruments. This disclosure shall be based on the information provided internally to key management personnel of the entity, for example, the entity's board of directors or chief executive officer. [Refer: Financial instruments, class [member]; Key management personnel of entity or parent [member]] |   |
| ifrs-full | SummaryQuantitativeDataA<br>boutPuttableFinancialInstru<br>mentsClassifiedAsEquityIn<br>struments | text                        | label         | Summary quantitative data about puttable financial instruments classified as equity instruments  | Disclosure: IAS 1.136A a                          |
|           |   |                             | documentation | Summary quantitative data about puttable financial instruments classified as equity instruments. [Refer: Financial instruments, class [member]]  |   |
|           | SummaryQuantitativeInfor<br>mationAboutExposureToRisk<br>ThatArisesFromContractsWi                | text block                  | label         | Summary quantitative information about exposure to risk that arises from contracts within scope of IFRS 17 [text block]  | Disclosure: Effective<br>2023-01-01 IFRS 17.125 a |
|           | thinScopeOfIFRS17Explana<br>tory  |                             | documentation | The disclosure of summary quantitative information about an entity's exposure to risk that arises from contracts within the scope of IFRS 17.  | 1   |

| Prefix | Element name/role URI                                  | Element type and attributes | Label type         | Label content  | References                |
|--------|--|-----------------------------|--------------------|--|---------------------------|
| y'     | SupportProvidedToSubsidiar<br>yWithoutHavingContractua | X duration                  | label              | Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so   | Disclosure: IFRS 12.19E a |
|        | ÍObligationToDoSo                                      |                             | documentation      | The amount of support provided to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]   |                           |
|        |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                           |

| Prefix   | Element name/role URI                         | Element type and attributes | Label type  | Label content  | References                   |
|--|---|-----------------------------|---|--|------------------------------|
| frs-full   | SurplusDeficitInPlan                          | X instant, debit            | label   | Surplus (deficit) in plan  | Common practice: IAS 19.57 a |
|  |   |                             | documentation   | The fair value of any plan assets, less the present value of the defined benefit obligation. [Refer: Plan assets [member]] |                              |
|  |   |                             | netLabel  | Net surplus (deficit) in plan  |                              |
| frs-full   | SurplusDeficitInPlanAbstract                  |                             | label   | Surplus (deficit) in plan [abstract]   |                              |
| frs-full   | SwapContractMember                            | member                      | label   | Swap contract [member]   | Common practice: IAS 1.112 c |
|  |   | documentation               | This member stands for a derivative financial instrument that involves the exchange of cash flow streams between the parties of the contract over a specified period. [Refer: Derivatives [member]] |  |                              |
| frs-full   | TangibleExplorationAndEva<br>luationAssets    | X instant, debit            | label   | Tangible exploration and evaluation assets   | Disclosure: IFRS 6.25        |
|  |   | documentation               | The amount of exploration and evaluation assets recognised as tangible assets in accordance with the entity's accounting policy. [Refer: Exploration and evaluation assets [member]]                |  |                              |
| ifrs-full  | TangibleExplorationAndEva luationAssetsMember | member                      | label   | Tangible exploration and evaluation assets [member]  | Disclosure: IFRS 6.25        |
|  |   | documentation               | This member stands for a class of property, plant and equipment representing tangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]                        |  |                              |
| ifrs-full TaxationrelatedRegulatoryDe ferralAccountBalancesMem ber | member  | label                       | Taxation-related regulatory deferral account balances [member]  | Disclosure: IFRS 14.34   |                              |
|  |   | documentation               | This member stands for a class of regulatory deferral account balances that relates to taxation. [Refer: Classes of regulatory deferral account balances [member]]                                  |  |                              |

| Prefix  | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                 |
|---|---|-----------------------------|---------------|--|----------------------------|
| viouslyUnrecognised<br>sTaxCreditOrTempor<br>ferenceOfPriorPeriod | TaxBenefitArisingFromPre<br>viouslyUnrecognisedTaxLos<br>sTaxCreditOrTemporaryDif<br>ferenceOfPriorPeriodUsed<br>ToReduceCurrentTaxExpense      | (X) duration, credit        | label         | Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense   | Example: IAS 12.80 e       |
|   | roneduceCurrent tuxbxpense  |                             | documentation | The amount of benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense. [Refer: Temporary differences [member]; Unused tax losses [member]; Unused tax credits [member]]                                 |                            |
|   |   |                             | negatedLabel  | Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense   |                            |
| ifrs-full   | TaxBenefitArisingFromPre<br>viouslyUnrecognisedTaxLos<br>sTaxCreditOrTemporaryDif<br>ferenceOfPriorPeriodUsed<br>ToReduceDeferredTaxEx<br>pense | os                          | label         | Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense  | Example: IAS 12.80 f       |
|   |   |                             | documentation | The amount of benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense. [Refer: Deferred tax expense (income); Temporary differences [member]; Unused tax losses [member]; Unused tax credits [member]] |                            |
|   |   |                             | negatedLabel  | Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense  |                            |
| ifrs-full   | TaxContingentLiabilityMem ber   | member                      | label         | Tax contingent liability [member]  | Common practice: IAS 37.88 |
|   |   |                             | documentation | This member stands for a contingent liability for taxes. [Refer: Contingent liabilities [member]]  |                            |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                          |
|-----------|--|-----------------------------|---------------|---|-------------------------------------|
| ifrs-full | TaxEffectFromChangeInTax<br>Rate   | X duration, debit           | label         | Tax effect from change in tax rate  | Disclosure: IAS 12.81 c (i)         |
|           |  |                             | documentation | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to changes in the tax rate. [Refer: Accounting profit]  |                                     |
| ifrs-full | TaxEffectOfExpenseNotDe<br>ductibleInDeterminingTaxa<br>bleProfitTaxLoss | X duration, debit           | label         | Tax effect of expense not deductible in determining taxable profit (tax loss)   | Disclosure: IAS 12.81 c (i)         |
|           |  |                             | documentation | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to expenses not deductible in determining taxable profit (tax loss). [Refer: Accounting profit] |                                     |
| ifrs-full | TaxEffectOfForeignTaxRates   | X duration, debit           | label         | Tax effect of foreign tax rates   | Disclosure: IAS 12.81 c (i)         |
|           |  |                             | documentation | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to foreign tax rates. [Refer: Accounting profit]  |                                     |
| ifrs-full | TaxEffectOfImpairmentOf<br>Goodwill                                      | X duration, debit           | label         | Tax effect of impairment of goodwill  | Common practice:<br>IAS 12.81 c (i) |
|           |  |                             | documentation | The amount representing the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to impairment of goodwill. [Refer: Accounting profit; Goodwill]                                    |                                     |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | TaxEffectOfRevenuesExempt<br>FromTaxation2011   | (X) duration, credit        | label         | Tax effect of revenues exempt from taxation   | Disclosure: IAS 12.81 c (i) |
|           |   |                             | documentation | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to revenues that are exempt from taxation. [Refer: Accounting profit] |                             |
|           |   |                             | negatedLabel  | Tax effect of revenues exempt from taxation   |                             |
| frs-full  | TaxEffectOfTaxLosses  | X duration, debit           | label         | Tax effect of tax losses  | Disclosure: IAS 12.81 c (i) |
|           |   |                             | documentation | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to tax losses. [Refer: Accounting profit]                             |                             |
| ifrs-full | TaxExpenseIncomeAtApplica<br>bleTaxRate   | X duration, debit           | label         | Tax expense (income) at applicable tax rate   | Disclosure: IAS 12.81 c (i) |
|           |   |                             | documentation | The product of the accounting profit multiplied by the applicable tax rate(s). [Refer: Accounting profit; Applicable tax rate]  |                             |
| ifrs-full | TaxExpenseIncomeRelating<br>ToChangesInAccountingPoli<br>ciesAndErrorsIncludedInProfi | X duration, debit           | label         | Tax expense (income) relating to changes in accounting policies and errors included in profit or loss   | Example: IAS 12.80 h        |
|           | tOrLoss   |                             | documentation | The amount of tax expense or income relating to changes in accounting policies and errors that are included in profit or loss in accordance with IAS 8, because they cannot be accounted for retrospectively.                                   |                             |
| ifrs-full | TaxExpenseOfDiscontinuedO perationAbstract  |                             | label         | Tax expense (income) of discontinued operation [abstract]   |                             |
| frs-full  | TaxExpenseOtherThanInco<br>meTaxExpense   | X duration, debit           | label         | Tax expense other than income tax expense   | Common practice: IAS 1.85   |
|           |   |                             | documentation | The amount of tax expense exclusive of income tax expense.  |                             |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | TaxExpenseRelatingToGain<br>LossOnDiscontinuance                             | X duration, debit           | label         | Tax expense (income) relating to gain (loss) on discontinuance   | Disclosure: IAS 12.81 h (i),<br>Disclosure: IFRS 5.33 b (iv)  |
|           |  |                             | documentation | The tax expense (income) relating to the gain (loss) on discontinuance when operations are discontinued. [Refer: Discontinued operations [member]]   |   |
| ifrs-full | TaxExpenseRelatingToProfitLossFromOrdinaryActivitiesOfDiscontinuedOperations | X duration, debit           | label         | Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations   | Disclosure: IAS 12.81 h (ii),<br>Disclosure: IFRS 5.33 b (ii) |
|           |  |                             | documentation | The tax expense (income) relating to the profit (loss) arising from ordinary activities of discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]   |   |
| ifrs-full | TaxRateEffectFromChangeIn<br>TaxRate   | X.XX duration               | label         | Tax rate effect from change in tax rate  | Disclosure: IAS 12.81 c (ii)                                  |
|           |  |                             | documentation | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from a change in tax rate. [Refer: Average effective tax rate; Applicable tax rate]   |   |
| ifrs-full | TaxRateEffectOfAdjustments<br>ForCurrentTaxOfPriorPeriods                    | X.XX duration               | label         | Tax rate effect of adjustments for current tax of prior periods  | Common practice:<br>IAS 12.81 c (ii)                          |
|           |  |                             | documentation | Tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from adjustments for the current tax of prior periods. [Refer: Average effective tax rate; Applicable tax rate; Adjustments for current tax of prior periods] |   |
| ifrs-full | TaxRateEffectOfExpenseNot<br>DeductibleInDeterminingTax<br>ableProfitTaxLoss | X.XX duration               | label         | Tax rate effect of expense not deductible in determining taxable profit (tax loss)   | Disclosure: IAS 12.81 c (ii)                                  |
|           |  |                             | documentation | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the expenses not deductible in determining taxable profit. [Refer: Average effective tax rate; Applicable tax rate]                                  |   |

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| Prefix    | Element name/role URI                      | Element type and attributes | Label type    | Label content   | References                           |
|-----------|--|-----------------------------|---------------|---|--------------------------------------|
| ifrs-full | TaxRateEffectOfForeignTax<br>Rates         | X.XX duration               | label         | Tax rate effect of foreign tax rates  | Disclosure: IAS 12.81 c (ii)         |
|           |  |                             | documentation | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the application of foreign tax rates. [Refer: Average effective tax rate; Applicable tax rate]                  |                                      |
| ifrs-full | TaxRateEffectOfImpairmen<br>tOfGoodwill    | X.XX duration               | label         | Tax rate effect of impairment of goodwill   | Common practice:<br>IAS 12.81 c (ii) |
|           |  |                             | documentation | Tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the impairment of goodwill. [Refer: Average effective tax rate; Applicable tax rate; Goodwill]                      |                                      |
| ifrs-full | TaxRateEffectOfRevenuesEx emptFromTaxation | (X.XX) duration             | label         | Tax rate effect of revenues exempt from taxation  | Disclosure: IAS 12.81 c (ii)         |
|           |  |                             | documentation | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from revenue that is exempt from taxation. [Refer: Average effective tax rate; Applicable tax rate]                  |                                      |
|           |  |                             | negatedLabel  | Tax rate effect of revenues exempt from taxation  |                                      |
| ifrs-full | TaxRateEffectOfTaxLosses                   | X.XX duration               | label         | Tax rate effect of tax losses   | Disclosure: IAS 12.81 c (ii)         |
|           |  |                             | documentation | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from tax losses. [Refer: Average effective tax rate; Applicable tax rate]  |                                      |
| ifrs-full | TechnologybasedIntangible<br>AssetsMember  | member                      | label         | Technology-based intangible assets [member]   | Common practice: IAS 38.119          |
|           |  |                             | documentation | This member stands for a class of intangible assets representing assets based on technology. Such assets may include patented and unpatented technology, databases as well as trade secrets. [Refer: Intangible assets other than goodwill] |                                      |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                   |
|-----------|--|-----------------------------|---------------|---|------------------------------|
| ifrs-full | TechnologybasedIntangible<br>AssetsRecognisedAsOfAcqui<br>sitionDate | X instant, debit            | label         | Technology-based intangible assets recognised as of acquisition date  | Common practice: IFRS 3.B64i |
|           |  |                             | documentation | The amount recognised as of the acquisition date for technology-based intangible assets acquired in a business combination. [Refer: Technology-based intangible assets [member]; Business combinations [member]]  |                              |
| ifrs-full | TemporaryDifferenceMember  | member                      | label         | Temporary differences [member]  | Disclosure: IAS 12.81 g      |
|           |  |                             | documentation | This member stands for differences between the carrying amount of an asset or liability in the statement of financial position and its tax base. Temporary differences may be either: (a) taxable temporary differences; or (b) deductible temporary differences. [Refer: Carrying amount [member]] |                              |

| Prefix    | Element name/role URI   | Element type and attributes | Label type         | Label content  | References              |
|-----------|---|-----------------------------|--------------------|--|-------------------------|
| ifrs-full | TemporaryDifferencesAsso ciatedWithInvestmentsInSub sidiariesBranchesAndAssocia tesAndInterestsInJointVen tures | X instant                   | label              | Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised   | Disclosure: IAS 12.81 f |
|           |   |                             | documentation      | The aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements, for which deferred tax liabilities have not been recognised as a result of satisfying both of the following conditions: (a) the parent, investor, joint venturer or joint operator is able to control the timing of the reversal of the temporary difference; and (b) it is probable that the temporary difference will not reverse in the foreseeable future. [Refer: Associates [member]; Subsidiaries [member]; Temporary differences [member]; Investments in subsidiaries reported in separate financial statements]  |                         |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Accumulated impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                         |

| Prefix    | Element name/role URI                                 | Element type and attributes | Label type    | Label content  | References                  |
|-----------|---|-----------------------------|---------------|--|-----------------------------|
| ifrs-full | TemporaryDifferenceUnused<br>TaxLossesAndUnusedTaxCre | axis                        | label         | Temporary difference, unused tax losses and unused tax credits [axis]  | Disclosure: IAS 12.81 g     |
|           | ditsAxis  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                             |
| ifrs-full | TemporaryDifferenceUnused<br>TaxLossesAndUnusedTaxCre | member [default]            | label         | Temporary difference, unused tax losses and unused tax credits [member]  | Disclosure: IAS 12.81 g     |
|           | ditsMember  |                             | documentation | This member stands for temporary differences, unused tax losses and unused tax credits. It also represents the standard value for the 'Temporary difference, unused tax losses and unused tax credits' axis if no other member is used. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]   |                             |
| ifrs-full | TerminationBenefitsExpense                            | -                           | label         | Termination benefits expense   | Common practice: IAS 19.171 |
|           |   |                             | documentation | The amount of expense in relation to termination benefits. Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept an offer of benefits in exchange for the termination of employment. [Refer: Employee benefits expense] |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References             |
|-----------|---|-----------------------------|---------------|---|------------------------|
| ifrs-full | ThreeYearsBeforeReportin  | member                      | label         | Three years before reporting year [member]  | Disclosure: Effective  |
|           | gYearMember   |                             | documentation | This member stands for a year that ended three years before the end of the reporting year.  | 2023-01-01 IFRS 17.130 |
| ifrs-full | TimeandmaterialsContracts   | member                      | label         | Time-and-materials contracts [member]   | Example: IFRS 15.B89 d |
|           | Member  |                             | documentation | This member stands for time-and-materials contracts with customers.   |                        |
| ifrs-full | TimingAndReasonForTrans<br>ferBetweenFinancialLiabilitie<br>sAndEquityAttributableTo<br>ChangeInRedemptionProhibi<br>tion | text                        | label         | Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition                                 | Disclosure: IFRIC 2.13 |
|           |   |                             | documentation | The description of the timing of, and the reason for, the transfer between financial liabilities and the equity attributable to a change in the redemption prohibition. |                        |
| ifrs-full | TimingOfTransferOfGood<br>sOrServicesAxis   | axis                        | label         | Timing of transfer of goods or services [axis]  | Example: IFRS 15.B89 f |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.                                   |                        |

| Prefix    | Element name/role URI                       | Element type and attributes | Label type    | Label content   | References   |
|-----------|---|-----------------------------|---------------|---|--|
| ifrs-full | TimingOfTransferOfGood<br>sOrServicesMember | member [default]            | label         | Timing of transfer of goods or services [member]  | Example: IFRS 15.B89 f   |
|           |   |                             | documentation | This member stands for all timings of the transfer of goods or services in contracts with customers. It also represents the standard value for the 'Timing of transfer of goods or services' axis if no other member is used. |  |
| ifrs-full | TitleOfInitiallyAppliedIFRS                 | text                        | label         | Title of initially applied IFRS   | Disclosure: IAS 8.28 a   |
|           |   |                             | documentation | The title of an initially applied IFRS. [Refer: IFRSs [member]]   |  |
| ifrs-full | TitleOfNewIFRS                              | text                        | label         | Title of new IFRS   | Example: IAS 8.31 a  |
|           |   |                             | documentation | The title of a new IFRS that has been issued but is not yet effective.  |  |
| ifrs-full | TopOfRangeMember                            | member                      | label         | Top of range [member]   | Example: IFRS 13.B6, Example: IFRS 13.IE63, Disclosure:  |
|           |   |                             | documentation | This member stands for top of a range.  | IFRS 14.33 b, Disclosure:<br>Effective<br>2023-01-01 IFRS 17.120,<br>Disclosure: IFRS 2.45 d,<br>Common practice: IFRS 7.7 |
| ifrs-full | TradeAndOtherCurrentPay ables               | X instant, credit           | label         | Trade and other current payables  | Disclosure: IAS 1.54 k   |
|           |   |                             | documentation | The amount of current trade payables and current other payables. [Refer: Current trade payables; Other current payables]  |  |
|           |   |                             | totalLabel    | Total trade and other current payables  |  |
| ifrs-full | TradeAndOtherCurrentPaya<br>blesAbstract    |                             | label         | Trade and other current payables [abstract]   |  |

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| Prefix    | Element name/role URI                                 | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | TradeAndOtherCurrentPaya<br>blesToRelatedParties      | X instant, credit           | label         | Current payables to related parties   | Common practice: IAS 1.78                         |
|           |   |                             | documentation | The amount of current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]                         |   |
| ifrs-full | TradeAndOtherCurrentPaya<br>blesToTradeSuppliers      | X instant, credit           | label         | Current trade payables  | Example: IAS 1.70, Common practice: IAS 1.78      |
|           |   |                             | documentation | The current amount of payment due to suppliers for goods and services used in entity's business. [Refer: Current liabilities; Trade payables] |   |
| ifrs-full | TradeAndOtherCurrentRecei vables                      | X instant, debit            | label         | Trade and other current receivables   | Disclosure: IAS 1.54 h,<br>Disclosure: IAS 1.78 b |
|           |   |                             | documentation | The amount of current trade receivables and current other receivables. [Refer: Current trade receivables; Other current receivables]          |   |
|           |   |                             | totalLabel    | Total trade and other current receivables   |   |
| ifrs-full | TradeAndOtherCurrentRecei<br>vablesAbstract           |                             | label         | Trade and other current receivables [abstract]  |   |
| ifrs-full | TradeAndOtherCurrentRecei vablesDueFromRelatedParties | X instant, debit            | label         | Current receivables due from related parties  | Example: IAS 1.78 b                               |
|           |   |                             | documentation | The amount of current receivables due from related parties. [Refer: Related parties [member]]   |   |
| ifrs-full | TradeAndOtherPayables                                 | X instant, credit           | label         | Trade and other payables  | Disclosure: IAS 1.54 k                            |
|           |   |                             | documentation | The amount of trade payables and other payables. [Refer: Trade payables; Other payables]  |   |
|           |   |                             | totalLabel    | Total trade and other payables  |   |
| ifrs-full | TradeAndOtherPayablesAb<br>stract                     |                             | label         | Trade and other payables [abstract]   |   |

| Prefix    | Element name/role URI                           | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | TradeAndOtherPayablesRe cognisedAsOfAcquisition | (X) instant, credit         | label         | Trade and other payables recognised as of acquisition date   | Common practice: IFRS 3.B64 i                     |
|           | Date  |                             | documentation | The amount recognised as of the acquisition date for trade and other payables assumed in a business combination. [Refer: Trade and other payables; Business combinations [member]] |   |
|           |   |                             | negatedLabel  | Trade and other payables recognised as of acquisition date   |   |
| ifrs-full | TradeAndOtherPayablesToRe latedParties          | X instant, credit           | label         | Payables to related parties  | Common practice: IAS 1.78                         |
|           |   |                             | documentation | The amount of payables due to related parties. [Refer: Related parties [member]]   |   |
| ifrs-full | TradeAndOtherPayablesToTra<br>deSuppliers       | X instant, credit           | label         | Trade payables   | Common practice: IAS 1.78                         |
|           |   |                             | documentation | The amount of payment due to suppliers for goods and services used in the entity's business.   |   |
| ifrs-full | TradeAndOtherPayablesUn discountedCashFlows     | X instant, credit           | label         | Trade and other payables, undiscounted cash flows  | Example: IFRS 7.B11D,<br>Example: IFRS 7.IG31A    |
|           |   |                             | documentation | The amount of contractual undiscounted cash flows in relation to trade and other payables. [Refer: Trade and other payables]   |   |
| ifrs-full | TradeAndOtherReceivables                        | X instant, debit            | label         | Trade and other receivables  | Disclosure: IAS 1.54 h,<br>Disclosure: IAS 1.78 b |
|           |   |                             | documentation | The amount of trade receivables and other receivables. [Refer: Trade receivables; Other receivables]   |   |
|           |   |                             | totalLabel    | Total trade and other receivables  |   |
| ifrs-full | TradeAndOtherReceivable<br>sAbstract            |                             | label         | Trade and other receivables [abstract]   |   |

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| Prefix    | Element name/role URI                             | Element type and attributes   | Label type    | Label content   | References   |
|-----------|---|-------------------------------|---------------|---|--|
| ifrs-full | TradeAndOtherReceivable<br>sDueFromRelatedParties | X instant, debit              | label         | Receivables due from related parties  | Example: IAS 1.78 b  |
|           |   |                               | documentation | The amount of receivables due from related parties. [Refer: Related parties [member]]   |  |
| ifrs-full | TradeReceivables                                  | X instant, debit              | label         | Trade receivables   | Example: IAS 1.78 b  |
|           |   |                               | documentation | The amount due from customers for goods and services sold.  |  |
| ifrs-full | TradeReceivablesMember                            | member                        | label         | Trade receivables [member]  | Common practice: IAS 1.112 c,<br>Disclosure: IFRS 7.35H b (iii), |
|           |   |                               | documentation | This member stands for trade receivables. [Refer: Trade receivables]  | Disclosure: IFRS 7.35M b (iii),<br>Example: IFRS 7.35N           |
| ifrs-full | TradingEquitySecuritiesMem ber                    | m member                      | label         | Trading equity securities [member]  |  |
|           |   |                               | documentation | This member stands for equity instruments that (a) are acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or (b) on initial recognition are part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking. |  |
| ifrs-full | TradingIncomeExpense                              | omeExpense X duration, credit | label         | Trading income (expense)  | Common practice: IAS 1.85  |
|           |   |                               | documentation | The amount of income (expense) relating to trading assets and liabilities.  |  |
|           |   |                               | totalLabel    | Total trading income (expense)  |  |
| ifrs-full | TradingIncomeExpenseAb stract                     |                               | label         | Trading income (expense) [abstract]   |  |
| ifrs-full | TradingIncomeExpenseOn DebtInstruments            |                               | label         | Trading income (expense) on debt instruments  | Common practice: IAS 1.112 c                                     |
|           | Debtinstruments                                   |                               | documentation | The amount of trading income (expense) relating to debt instruments. [Refer: Debt instruments held; Trading income (expense)]   |  |

| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                               |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | TradingIncomeExpenseOn<br>DerivativeFinancialInstru<br>ments | X duration, credit          | label         | Trading income (expense) on derivative financial instruments  | Common practice: IAS 1.112 c             |
|           |  |                             | documentation | The amount of trading income (expense) relating to derivative financial instruments. [Refer: Derivatives [member]; Trading income (expense)]  |  |
| ifrs-full | TradingIncomeExpenseOnE quityInstruments                     | X duration, credit          | label         | Trading income (expense) on equity instruments  | Common practice: IAS 1.112 c             |
|           |  |                             | documentation | The amount of trading income (expense) relating to equity instruments. [Refer: Equity instruments held; Trading income (expense)]   |  |
| ifrs-full | TradingIncomeExpenseOn<br>ForeignExchangeContracts           | X duration, credit          | label         | Trading income (expense) on foreign exchange contracts  | Common practice: IAS 1.112 c             |
|           |  |                             | documentation | The amount of trading income (expense) relating to foreign exchange contracts. [Refer: Trading income (expense)]  |  |
| ifrs-full | TradingSecuritiesMember                                      | member                      | label         | Trading securities [member]   | Example: IFRS 7.6, Example: IFRS 7.IG40B |
|           |  |                             | documentation | This member stands for financial instruments that (a) are acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or (b) on initial recognition are part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking. [Refer: Financial instruments, class [member]] |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References                |
|-----------|--|-----------------------------|---------------|---|---------------------------|
| ifrs-full | TransactionPriceAllocated<br>ToRemainingPerformanceO<br>bligations   | X instant, credit           | label         | Transaction price allocated to remaining performance obligations  | Disclosure: IFRS 15.120 a |
|           |  |                             | documentation | The amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Performance obligations [member]] |                           |
| ifrs-full | TransactionsRecognisedSepar<br>atelyFromAcquisitionOfAsset<br>sAndAssumptionOfLiabilitie<br>sInBusinessCombinationAxis       | axis                        | label         | Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]  | Disclosure: IFRS 3.B64 l  |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                           |
| ifrs-full | TransactionsRecognisedSepar<br>atelyFromAcquisitionOfAsset<br>sAndAssumptionOfLiabilitie<br>sInBusinessCombination<br>Member | member [default]            | label         | Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]  | Disclosure: IFRS 3.B64 l  |
|           |  |                             | documentation | This member stands for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in business combinations. It also represents the standard value for the 'Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination' axis if no other member is used. [Refer: Business combinations [member]]  |                           |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References  |
|-----------|---|-----------------------------|---------------|---|---|
| ifrs-full | TransferBetweenFinancialLia<br>bilitiesAndEquityAttributable<br>ToChangeInRedemptionProhi<br>bition | X duration                  | label         | Transfer between financial liabilities and equity attributable to change in redemption prohibition  | Disclosure: IFRIC 2.13                                      |
|           |   |                             | documentation | The amount transferred between financial liabilities and the equity attributable to a change in the redemption prohibition.   |   |
| ifrs-full | TransferFromInvestmentPro<br>pertyUnderConstructionOr<br>DevelopmentInvestmentProp<br>erty          | X duration, debit           | label         | Transfer from investment property under construction or development, investment property  | Common practice: IAS 40.76,<br>Common practice: IAS 40.79 d |
|           |   |                             | documentation | The amount transferred from investment property under construction or development to completed investment property. [Refer: Investment property]                              |   |
| ifrs-full | TransferFromToInventorie<br>sAndOwnerOccupiedProper<br>tyInvestmentProperty                         | X duration, debit           | label         | Transfer from (to) inventories and owner-occupied property, investment property   | Disclosure: IAS 40.76 f,<br>Disclosure: IAS 40.79 d (vii)   |
|           |   |                             | documentation | The amount transferred from (to) inventories and owner-<br>occupied property to (from) investment property. [Refer:<br>Inventories; Investment property]                      |   |
| ifrs-full | TransfersFromToOtherRetire<br>mentBenefitPlans  | X duration, credit          | label         | Transfers from (to) other retirement benefit plans  | Disclosure: IAS 26.35 b (x)                                 |
|           |   |                             | documentation | The increase (decrease) in net assets available for benefits resulting from transfers from (to) other retirement benefit plans. [Refer: Assets (liabilities) of benefit plan] |   |
| ifrs-full | TransfersIntoLevel3OfFairVa<br>lueHierarchyAssets   | X duration, debit           | label         | Transfers into Level 3 of fair value hierarchy, assets  | Disclosure: IFRS 13.93 e (iv)                               |
|           |   |                             | documentation | The amount of transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]   |   |

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| Prefix    | Element name/role URI                                     | Element type and attributes | Label type    | Label content   | References                    |
|-----------|---|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | TransfersIntoLevel3OfFairVa<br>lueHierarchyEntitysOwnEqui | X duration, credit          | label         | Transfers into Level 3 of fair value hierarchy, entity's own equity instruments   | Disclosure: IFRS 13.93 e (iv) |
|           | tyInstruments   |                             | documentation | The amount of transfers of the entity's own equity instruments into Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]  |                               |
| ifrs-full | TransfersIntoLevel3OfFairVa<br>lueHierarchyLiabilities    | X duration, credit          | label         | Transfers into Level 3 of fair value hierarchy, liabilities   | Disclosure: IFRS 13.93 e (iv) |
|           |   |                             | documentation | The amount of transfers of liabilities into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]  |                               |
| ifrs-full | TransfersOfCumulativeGain<br>LossWithinEquity             | X duration                  | label         | Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income   | Disclosure: IFRS 7.10 c       |
|           |   |                             | documentation | The amount of transfers within equity of the cumulative gain (loss) on financial liabilities designated as at fair value through profit or loss for which changes in the liability's credit risk are presented in other comprehensive income. [Refer: Financial liabilities at fair value through profit or loss] |                               |

| Prefix    | Element name/role URI                                | Element type and attributes | Label type         | Label content   | References           |
|-----------|--|-----------------------------|--------------------|---|----------------------|
| ifrs-full | TransfersOfResearchAndDe velopmentToEntityRelatedPar | X duration                  | label              | Transfers of research and development to entity, related party transactions   | Example: IAS 24.21 e |
|           | tyTransactions                                       |                             | documentation      | The amount of transfers of research and development to the entity in related party transactions. [Refer: Related parties [member]]  |                      |
|           |  |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]; Risk diversification effect [member]; Treasury shares [member]] |                      |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type         | Label content  | References               |
|-----------|---|-----------------------------|--------------------|--|--------------------------|
| ifrs-full | TransfersOutOfLevel1IntoLe vel2OfFairValueHierarchyEnti tysOwnEquityInstruments | X duration                  | label              | Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period   | Disclosure: IFRS 13.93 c |
|           |   |                             | documentation      | The amount of transfers out of Level 1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Entity's own equity instruments [member]; Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]  |                          |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

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| Prefix   | Element name/role URI                                 | Element type and attributes | Label type         | Label content  | References               |
|----------|---|-----------------------------|--------------------|--|--------------------------|
| frs-full | TransfersOutOfLevel2IntoLe vel1OfFairValueHierarchyAs | X duration                  | label              | Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period  | Disclosure: IFRS 13.93 c |
|          | sets  |                             | documentation      | The amount of transfers out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]   |                          |
|          |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

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| Prefix    | Element name/role URI                                 | Element type and attributes | Label type         | Label content  | References               |
|-----------|---|-----------------------------|--------------------|--|--------------------------|
| ifrs-full | TransfersOutOfLevel2IntoLe vel1OfFairValueHierarchyLi | X duration                  | label              | Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period   | Disclosure: IFRS 13.93 c |
|           | abilities   |                             | documentation      | The amount of transfers out of Level 2 and into Level 1 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]  |                          |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                          |

| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                    |
|-----------|---|-----------------------------|---------------|--|-------------------------------|
| ifrs-full | TransfersOutOfLevel3OfFair<br>ValueHierarchyAssets                          | (X) duration, credit        | label         | Transfers out of Level 3 of fair value hierarchy, assets   | Disclosure: IFRS 13.93 e (iv) |
|           |   |                             | documentation | The amount of transfers of assets out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]  |                               |
|           |   |                             | negatedLabel  | Transfers out of Level 3 of fair value hierarchy, assets   |                               |
| ifrs-full | TransfersOutOfLevel3OfFair<br>ValueHierarchyEntitysOwnE<br>quityInstruments | (X) duration, debit         | label         | Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments  | Disclosure: IFRS 13.93 e (iv) |
|           |   |                             | documentation | The amount of transfers of the entity's own equity instruments out of Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]] |                               |
|           |   |                             | negatedLabel  | Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments  |                               |
| ifrs-full | TransfersOutOfLevel3OfFair<br>ValueHierarchyLiabilities                     | (X) duration, debit         | label         | Transfers out of Level 3 of fair value hierarchy, liabilities  | Disclosure: IFRS 13.93 e (iv) |
|           |   |                             | documentation | The amount of transfers of liabilities out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]   |                               |
|           |   |                             | negatedLabel  | Transfers out of Level 3 of fair value hierarchy, liabilities  |                               |

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| Prefix   | Element name/role URI                                   | Element type and attributes | Label type         | Label content  | References           |
|----------|---|-----------------------------|--------------------|--|----------------------|
| frs-full | TransfersUnderFinanceAgree<br>mentsFromEntityRelatedPar | X duration                  | label              | Transfers under finance agreements from entity, related party transactions   | Example: IAS 24.21 g |
|          | tyTransactions  |                             | documentation      | The amount of transfers under finance agreements from the entity in related party transactions, including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]   |                      |
|          |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                      |

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| Prefix    | Element name/role URI                                   | Element type and attributes | Label type         | Label content  | References           |
|-----------|---|-----------------------------|--------------------|--|----------------------|
| ifrs-full | TransfersUnderLicenseAgree<br>mentsFromEntityRelatedPar | X duration                  | label              | Transfers under licence agreements from entity, related party transactions   | Example: IAS 24.21 f |
|           | tyTransactions  |                             | documentation      | The amount of transfers under licence agreements from the entity in related party transactions. [Refer: Related parties [member]]  |                      |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                      |

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| Prefix    | Element name/role URI                     | Element type and attributes | Label type    | Label content  | References  |
|-----------|---|-----------------------------|---------------|--|---|
| ifrs-full | TransportationExpense                     | X duration, debit           | label         | Transportation expense   | Common practice: IAS 1.112 c                          |
|           |   |                             | documentation | The amount of expense arising from transportation services.  |   |
| frs-full  | TravelExpense                             | X duration, debit           | label         | Travel expense   | Common practice: IAS 1.112 c                          |
|           |   |                             | documentation | The amount of expense arising from travel.   |   |
| frs-full  | TreasuryShares                            | (X) instant, debit          | label         | Treasury shares  | Example: IAS 1.78 e,<br>Disclosure: IAS 32.34         |
|           |   |                             | documentation | An entity's own equity instruments, held by the entity or other members of the consolidated group.   |   |
|           |   |                             | negatedLabel  | Treasury shares  |   |
| ifrs-full | TreasurySharesMember                      | member                      | label         | Treasury shares [member]   | Disclosure: IAS 1.106                                 |
|           |   |                             | documentation | documentation  This member stands for the entity's own equity instruments, held by the entity or other members of the consolidated group.  |   |
| ifrs-full | TwelvemonthExpectedCredi<br>tLossesMember | member                      | label         | 12-month expected credit losses [member]   | Disclosure: IFRS 7.35H a,<br>Disclosure: IFRS 7.35M a |
|           |   |                             | documentation | This member stands for the portion of lifetime expected credit losses that represent the expected credit losses that result from default events on a financial instrument that are possible within the 12 months after the reporting date. [Refer: Type of measurement of expected credit losses [member]; Lifetime expected credit losses [member]] |   |
| ifrs-full | TwoYearsBeforeReportin<br>gYearMember     | member                      | label         | Two years before reporting year [member]   | Disclosure: Effective<br>2023-01-01 IFRS 17.130       |
|           |   |                             | documentation | This member stands for a year that ended two years before the end of the reporting year.   |   |

| Prefix    | Element name/role URI                             | Element type and attributes | Label type    | Label content  | References   |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | TypeOfMeasurementOfExpec<br>tedCreditLossesAxis   | axis                        | label         | Type of measurement of expected credit losses [axis]   | Disclosure: IFRS 7.35H,<br>Disclosure: IFRS 7.35M                        |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| ifrs-full | TypeOfMeasurementOfExpec<br>tedCreditLossesMember | member [default]            | label         | Type of measurement of expected credit losses [member]   | Disclosure: IFRS 7.35H,<br>Disclosure: IFRS 7.35M                        |
|           |   |                             | documentation | This member stands for all types of measurement of expected credit losses. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the 'Type of measurement of expected credit losses' axis if no other member is used. |  |
| ifrs-full | TypesOfContractsAxis                              | axis                        | label         | Types of contracts [axis]  | Example: IFRS 15.B89 d,<br>Example: Effective<br>2023-01-01 IFRS 17.96 a |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  | 2025-01-01 IIKS 17.70 a  |
| ifrs-full | TypesOfContractsMember                            | member [default]            | label         | Types of contracts [member]  | Example: IFRS 15.B89 d,<br>Example: Effective<br>2023-01-01 IFRS 17.96 a |
|           |   |                             | documentation | This member stands for all types of contracts with customers. It also represents the standard value for the 'Types of contracts' axis if no other member is used.  | 2025-01-01 IIKS 17.50 a  |
| ifrs-full | TypesOfCustomersAxis                              | axis                        | label         | Types of customers [axis]  | Example: IFRS 15.B89 c   |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |

| Prefix    | Element name/role URI            | Element type and attributes | Label type    | Label content   | References   |
|-----------|----------------------------------|-----------------------------|---------------|---|--|
| frs-full  | TypesOfCustomersMember           | member [default]            | label         | Types of customers [member]   | Example: IFRS 15.B89 c   |
|           |                                  |                             | documentation | This member stands for all types of customers. It also represents the standard value for the 'Types of customers' axis if no other member is used.  |  |
| frs-full  | TypesOfFinancialAssetsAxis       | axis                        | label         | Types of financial assets [axis]  | Disclosure: IFRS 7.B51,<br>Disclosure: IFRS 7.B52                            |
|           |                                  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |  |
| frs-full  | TypesOfFinancialLiabilitie sAxis | axis                        | label         | Types of financial liabilities [axis]   | Disclosure: IFRS 7.B51,<br>Disclosure: IFRS 7.B52                            |
|           |                                  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |  |
| frs-full  | TypesOfHedgesAxis                | axis                        | label         | Types of hedges [axis]  | Disclosure: Expiry date 2023-01-01 IFRS 7.22,                                |
|           |                                  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   | Disclosure: IFRS 7.24A,<br>Disclosure: IFRS 7.24B,<br>Disclosure: IFRS 7.24C |
| frs-full  | TypesOfHedgesMember              | member [default]            | label         | Hedges [member]   | Disclosure: Expiry date 2023-01-01 IFRS 7.22,                                |
|           |                                  |                             | documentation | This member stands for all types of hedges. It also represents the standard value for the 'Types of hedges' axis if no other member is used.  | Disclosure: IFRS 7.24A,<br>Disclosure: IFRS 7.24B,<br>Disclosure: IFRS 7.24C |
| ifrs-full | TypesOfInstrumentMember          | member [default]            | label         | Types of instrument [member]  | Example: IFRS 7.B33  |
|           |                                  |                             | documentation | This member stands for all types of financial instruments. It also represents the standard value for the 'Continuing involvement in derecognised financial assets by type of instrument' axis if no other member is used. |  |

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| Prefix    | Element name/role URI               | Element type and attributes | Label type    | Label content   | References   |
|-----------|-------------------------------------|-----------------------------|---------------|---|--|
| ifrs-full | TypesOfInsuranceContract<br>sAxis   | axis                        | label         | Types of insurance contracts [axis]   | Common practice: Expiry date 2023-01-01 IFRS 4 -   |
|           |                                     |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. | Disclosure   |
| ifrs-full | TypesOfInterestRatesAxis            | axis                        | label         | Types of interest rates [axis]  | Common practice: IFRS 7.39   |
|           |                                     |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |  |
| ifrs-full | TypesOfInvestmentProper tyAxis      | axis                        | label         | Types of investment property [axis]   | Common practice: IAS 1.112 c   |
|           |                                     |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |  |
| ifrs-full | TypesOfRateregulatedActivi tiesAxis | axis                        | label         | Types of rate-regulated activities [axis]   | Disclosure: IFRS 14.30,<br>Disclosure: IFRS 14.33  |
|           |                                     |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |  |
| ifrs-full | TypesOfRisksAxis                    | axis                        | label         | Types of risks [axis]   | Disclosure: Effective 2023-01-01 IFRS 17.124,  |
|           |                                     |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. | Disclosure: Effective 2023-01-01 IFRS 17.125, Disclosure: Effective 2023-01-01 IFRS 17.127, Disclosure: Effective 2023-01-01 IFRS 17.128 a, Disclosure: IFRS 7.21C, Disclosure: IFRS 7.33, Disclosure: IFRS 7.34 |

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| Element name/role URI           | Element type and attributes  | Label type   | Label content  | References   |
|---------------------------------|--|--|--|--|
| TypesOfRisksMember              | member [default]   | label  | Risks [member]   | Disclosure: Effective 2023-01-01 IFRS 17.124,  |
|                                 |  | documentation  | This member stands for all types of risks. It also represents the standard value for the 'Types of risks' axis if no other member is used.   | Disclosure: Effective<br>2023-01-01 IFRS 17.125,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.127,<br>Disclosure: Effective<br>2023-01-01 IFRS 17.128 a,<br>Disclosure: IFRS 7.21C,<br>Disclosure: IFRS 7.33,<br>Disclosure: IFRS 7.34 |
| ll TypesOfSharebasedPaymen axis | axis   | label  | Types of share-based payment arrangements [axis]   | Disclosure: IFRS 2.45  |
|                                 |  | documentation  | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |  |
| TypesOfTransferMember           | member [default]   | label  | Types of transfer [member]   | Example: IFRS 7.B33  |
|                                 |  | documentation  | This member stands for all types of transfers of financial instruments. It also represents the standard value for the 'Continuing involvement in derecognised financial assets by type of transfer' axis if no other member is used. |  |
| UMTSLicencesMember              | member   | label  | UMTS licences [member]   | Common practice: IAS 38.119  |
|                                 |  | documentation  | This member stands for Universal Mobile<br>Telecommunications System licenses. [Refer: Licences and<br>franchises]   |  |
| UnallocatedAmountsMember        | member   | label  | Unallocated amounts [member]   | Example: IFRS 8.28, Example: IFRS 8.IG4  |
|                                 |  | documentation  | This member stands for items that have not been allocated to operating segments.   |  |
|                                 | TypesOfSharebasedPaymen tArrangementsAxis  TypesOfTransferMember  UMTSLicencesMember | TypesOfRisksMember member [default]  TypesOfSharebasedPaymen tArrangementsAxis  TypesOfTransferMember member [default] | TypesOfRisksMember   member [default]   label  | TypesOfSisksMember   member [default]   label   Risks [member]   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References               |
|-----------|--|-----------------------------|---------------|--|--------------------------|
| ifrs-full | UnallocatedGoodwill  | X instant, debit            | label         | Unallocated goodwill   | Disclosure: IAS 36.133   |
|           |  |                             | documentation | The amount of goodwill acquired in a business combination that has not been allocated to a cash-generating unit (group of units). [Refer: Goodwill; Cash-generating units [member]; Business combinations [member]]  |                          |
| ifrs-full | UnconsolidatedStructuredEn titiesAxis                                | axis                        | label         | Unconsolidated structured entities [axis]  | Disclosure: IFRS 12.B4 e |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                          |
| ifrs-full | UnconsolidatedStructuredEn titiesControlledByInvestmen tEntityAxis   | axis                        | label         | Unconsolidated structured entities controlled by investment entity [axis]  | Disclosure: IFRS 12.19F  |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                          |
| ifrs-full | UnconsolidatedStructuredEn titiesControlledByInvestmen tEntityMember | member [default]            | label         | Unconsolidated structured entities controlled by investment entity [member]  | Disclosure: IFRS 12.19F  |
|           |  |                             | documentation | This member stands for unconsolidated structured entities controlled by an investment entity. It also represents the standard value for the 'Unconsolidated structured entities controlled by investment entity' axis if no other member is used. [Refer: Disclosure of investment entities [text block]; Unconsolidated structured entities [member]] |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content   | References               |
|-----------|--|-----------------------------|---------------|---|--------------------------|
| ifrs-full | UnconsolidatedStructuredEn titiesMember  | member                      | label         | Unconsolidated structured entities [member]   | Disclosure: IFRS 12.B4 e |
|           |  |                             | documentation | This member stands for unconsolidated structured entities. A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]] |                          |
| ifrs-full | UnconsolidatedSubsidiarie<br>sAxis   | axis                        | label         | Unconsolidated subsidiaries [axis]  | Disclosure: IFRS 12.19B  |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.   |                          |
| ifrs-full | UnconsolidatedSubsidiaries<br>ControlledBySubsidiariesOfIn<br>vestmentEntityMember | member                      | label         | Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]  | Disclosure: IFRS 12.19C  |
|           |  |                             | documentation | This member stands for unconsolidated subsidiaries controlled by subsidiaries of the investment entity. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]  |                          |
| ifrs-full | UnconsolidatedSubsidiaries<br>Member   | member                      | label         | Unconsolidated subsidiaries [member]  | Disclosure: IFRS 12.19B  |
|           |  |                             | documentation | This member stands for unconsolidated subsidiaries. [Refer: Subsidiaries [member]]  |                          |
| ifrs-full | UnconsolidatedSubsidiaries<br>ThatInvestmentEntityCon<br>trolsDirectlyMember       | member                      | label         | Unconsolidated subsidiaries that investment entity controls directly [member]   | Disclosure: IFRS 12.19B  |
|           |  |                             | documentation | This member stands for unconsolidated subsidiaries that the investment entity controls directly. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]   |                          |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                   |
|-----------|---|-----------------------------|---------------|--|------------------------------|
| ifrs-full | UndatedSubordinatedLiabil ities   | X instant, credit           | label         | Undated subordinated liabilities   | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The amount of subordinated liabilities that do not have a specified repayment date. [Refer: Subordinated liabilities]  |                              |
| ifrs-full | UnderlyingEquityInstrumen<br>tAndDepositaryReceiptsAxis   | axis                        | label         | Underlying equity instrument and depositary receipts [axis]  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                              |
| ifrs-full | UnderlyingEquityInstrument<br>Member  | member [default]            | label         | Underlying equity instrument [member]  | Common practice: IAS 1.112 c |
|           |   |                             | documentation | This member represents the standard value for the 'Underlying equity instrument and depositary receipts' axis if no other member is used.  |                              |
| ifrs-full | UndiscountedCashOutflow<br>RequiredToRepurchaseDere<br>cognisedFinancialAssets  | X instant, credit           | label         | Undiscounted cash outflow required to repurchase derecognised financial assets   | Disclosure: IFRS 7.42E d     |
|           |   |                             | documentation | The undiscounted cash outflows that would, or may be, required to repurchase derecognised financial assets (for example, the strike price in an option agreement). [Refer: Financial assets] |                              |
| ifrs-full | UndiscountedExpectedCredi<br>tLossesAtInitialRecognitio<br>nOnPurchasedOrOriginated<br>CreditimpairedFinancialAsset<br>sInitiallyRecognised | X duration, credit          | label         | Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets initially recognised  | Disclosure: IFRS 7.35H c     |
|           | SimuanyRecognised   |                             | documentation | The amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period as purchased or originated credit-impaired.    |                              |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type            | Label content  | References             |
|-----------|---|-----------------------------|-----------------------|--|------------------------|
| ifrs-full | UndiscountedFinanceLease<br>PaymentsToBeReceived                      | X instant, debit            | label                 | Undiscounted finance lease payments to be received   | Disclosure: IFRS 16.94 |
|           |   |                             | documentation         | The amount of undiscounted finance lease payments to be received. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.  |                        |
| ifrs-full | UndiscountedOperatingLease<br>PaymentsToBeReceived                    | X instant, debit            | label                 | Undiscounted operating lease payments to be received   | Disclosure: IFRS 16.97 |
|           |   |                             | received. (substantia | The amount of undiscounted operating lease payments to be received. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.                                    |                        |
| ifrs-full | UndrawnBorrowingFacilities  | X instant, credit           | label                 | Undrawn borrowing facilities   | Example: IAS 7.50 a    |
|           |   |                             | documentation         | The amount of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments. [Refer: Capital commitments]   |                        |
| ifrs-full | UnearnedFinanceIncomeRela<br>tingToFinanceLeasePayments<br>Receivable | (X) instant, credit         | label                 | Unearned finance income relating to finance lease payments receivable  | Disclosure: IFRS 16.94 |
|           |   |                             | documentation         | The amount of unearned finance income relating to the finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Finance income] |                        |
|           |   |                             | negatedLabel          | Unearned finance income relating to finance lease payments receivable  |                        |

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References

Example: Expiry date 2023-01-01 IFRS 4.37 b,

Example: Expiry date 2023-01-01 IFRS 4.IG22 a

Disclosure: IFRS 13.93 d,

Common practice:

IFRS 13.93 h

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| Unio:    |

|   |                          |                  | documentation | members in the table and the line items or concepts that complete the table.   | II'KS 13.73 II                   |   |
|---|--------------------------|------------------|---------------|--|----------------------------------|---|
| 1 | UnobservableInputsMember | member [default] | label         | Unobservable inputs [member]   | Disclosure: IFRS 13.93 d,        | l |
|   |                          |                  | documentation | This member stands for all the unobservable inputs. It also represents the standard value for the 'Unobservable inputs' axis if no other member is used. | Common practice:<br>IFRS 13.93 h |   |
|   |                          |                  |               |  |                                  | 1 |
|   |                          |                  |               |  |                                  | l |
|   |                          |                  |               |  |                                  | l |
|   |                          |                  |               |  |                                  | ' |
|   |                          |                  |               |  |                                  | l |

Unearned premiums

insurance contracts [member]]

Unobservable inputs [axis]

Label content

The amount of liability for written premiums on insurance contracts that have not yet been earned. [Refer: Types of

The axis of a table defines the relationship between the

Element type and attributes

X instant, credit

axis

Label type

documentation

documentation

label

label

Element name/role URI

UnearnedPremiums

UnobservableInputsAxis

Prefix

ifrs-full

ifrs-full

ifrs-full

| Prefix   | Element name/role URI  | Element type and attributes | Label type         | Label content   | References  |
|----------|------------------------|-----------------------------|--------------------|---|---|
| frs-full | UnratedCreditExposures | X instant                   | label              | Unrated credit exposures  | Example: Expiry date  |
|          |                        |                             | documentation      | The amount of credit exposure that has not been rated by external rating agencies. [Refer: Credit exposure]   | 2023-01-01 IFRS 7.36 c,<br>Example: Expiry date<br>2023-01-01 IFRS 7.IG24 c |
|          |                        |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to object of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |   |

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| Prefix    | Element name/role URI                          | Element type and attributes | Label type    | Label content  | References                   |
|-----------|--|-----------------------------|---------------|--|------------------------------|
| ifrs-full | UnrealisedForeignExchange<br>GainsLossesMember | member                      | label         | Unrealised foreign exchange gains (losses) [member]  | Common practice: IAS 12.81 g |
|           |  |                             | documentation | This member stands for gains (losses) resulting from changes in foreign exchange rates which have not yet been realised.   |                              |
| ifrs-full | UnrecognisedShareOfLosse<br>sOfAssociates      | X duration, debit           | label         | Unrecognised share of losses of associates   | Disclosure: IFRS 12.22 c     |
|           |  |                             | documentation | The amount of the unrecognised share of associates' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]]         |                              |
| ifrs-full | UnrecognisedShareOfLosse<br>sOfJointVentures   | X duration, debit           | label         | Unrecognised share of losses of joint ventures   | Disclosure: IFRS 12.22 c     |
|           |  |                             | documentation | The amount of the unrecognised share of joint ventures' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Joint ventures [member]] |                              |
| ifrs-full | UnsecuredBankLoansRe<br>ceived                 | X instant, credit           | label         | Unsecured bank loans received  | Common practice: IAS 1.112 c |
|           |  |                             | documentation | The amount of loans received from banks that have not been secured by collateral. [Refer: Loans received]  |                              |
| ifrs-full | UnusedProvisionReversedO<br>therProvisions     | (X) duration, debit         | label         | Unused provision reversed, other provisions  | Disclosure: IAS 37.84 d      |
|           |  |                             | documentation | The amount reversed for unused other provisions. [Refer: Other provisions]   |                              |
|           |  |                             | negatedLabel  | Unused provision reversed, other provisions  |                              |

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| Prefix    | Element name/role URI                                       | Element type and attributes | Label type         | Label content  | References              |
|-----------|---|-----------------------------|--------------------|--|-------------------------|
| ifrs-full | UnusedTaxCreditsMember                                      | member                      | label              | Unused tax credits [member]  | Disclosure: IAS 12.81 g |
|           |   |                             | documentation      | This member stands for tax credits that have been received and are carried forward for use against future taxable profit.  |                         |
| frs-full  | UnusedTaxLossesForWhich<br>NoDeferredTaxAssetRecog<br>nised | X instant                   | label              | Unused tax losses for which no deferred tax asset recognised   | Disclosure: IAS 12.81 e |
|           |   |                             | documentation      | The amount of unused tax losses for which no deferred tax asset is recognised in the statement of financial position. [Refer: Unused tax losses [member]]  |                         |
|           |   |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to corrections of prior period errors [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                         |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References               |
|-----------|---|-----------------------------|---------------|---|--------------------------|
| ifrs-full | UnusedTaxLossesMember   | member                      | label         | Unused tax losses [member]  | Disclosure: IAS 12.81 g  |
|           |   |                             | documentation | This member stands for tax losses that have been incurred and are carried forward for use against future taxable profit.                    |                          |
| frs-full  | UsefulLifeMeasuredAsPerio<br>dOfTimeBiologicalAssetsAt<br>Cost                  | DUR                         | label         | Useful life measured as period of time, biological assets, at cost  | Disclosure: IAS 41.54 e  |
|           |   |                             | documentation | The useful life, measured as period of time, used for biological assets. [Refer: Biological assets]   |                          |
| ifrs-full | UsefulLifeMeasuredAsPerio<br>dOfTimeIntangibleAssetsO<br>therThanGoodwill       | DUR                         | label         | Useful life measured as period of time, intangible assets other than goodwill   | Disclosure: IAS 38.118 a |
|           |   |                             | documentation | The useful life, measured as period of time, used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill] |                          |
| frs-full  | UsefulLifeMeasuredAsPerio<br>dOfTimeInvestmentProperty<br>CostModel             | DUR                         | label         | Useful life measured as period of time, investment property, cost model   | Disclosure: IAS 40.79 b  |
|           |   |                             | documentation | The useful life, measured as period of time, used for investment property. [Refer: Investment property]                                     |                          |
| frs-full  | UsefulLifeMeasuredAsPerio<br>dOfTimePropertyPlantAndE<br>quipment               | DUR                         | label         | Useful life measured as period of time, property, plant and equipment   | Disclosure: IAS 16.73 c  |
|           |   |                             | documentation | The useful life, measured as period of time, used for property, plant and equipment. [Refer: Property, plant and equipment]                 |                          |
| frs-full  | UsefulLifeMeasuredInProduc<br>tionOrOtherSimilarUnitsBio<br>logicalAssetsAtCost | X.XX duration               | label         | Useful life measured in production or other similar units, biological assets, at cost   | Disclosure: IAS 41.54 e  |
|           |   |                             | documentation | The useful life, measured in production or other similar units, used for biological assets. [Refer: Biological assets]                      |                          |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | UsefulLifeMeasuredInProduc<br>tionOrOtherSimilarUnitsIn<br>tangibleAssetsOtherThan | X.XX duration               | label         | Useful life measured in production or other similar units, intangible assets other than goodwill   | Disclosure: IAS 38.118 a                          |
|           | Goodwill   |                             | documentation | The useful life, measured in production or other similar units, used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]   |   |
| ifrs-full | UsefulLifeMeasuredInProduc<br>tionOrOtherSimilarUnitsPro<br>pertyPlantAndEquipment | X.XX duration               | label         | Useful life measured in production or other similar units, property, plant and equipment   | Disclosure: IAS 16.73 c                           |
|           |  |                             | documentation | The useful life, measured in production or other similar units, used for property, plant and equipment. [Refer: Property, plant and equipment]   |   |
| ifrs-full | UtilisationAllowanceAccount<br>ForCreditLossesOfFinancia<br>lAssets                | (X) duration, debit         | label         | Utilisation, allowance account for credit losses of financial assets   | Common practice: Expiry date 2023-01-01 IFRS 7.16 |
|           |  |                             | documentation | The decrease in an allowance account for credit losses of financial assets resulting from the utilisation of the allowance. [Refer: Allowance account for credit losses of financial assets]   |   |
|           |  |                             | negatedLabel  | Utilisation, allowance account for credit losses of financial assets   |   |
| ifrs-full | UtilitiesExpense   | X duration, debit           | label         | Utilities expense  | Common practice: IAS 1.112 c                      |
|           |  |                             | documentation | The amount of expense arising from purchased utilities.  |   |
| ifrs-full | ValuationTechniquesMember  | member [default]            | label         | Valuation techniques [member]  | Disclosure: IFRS 13.93 d                          |
|           |  |                             | documentation | This member stands for valuation techniques used by the entity to measure fair value. It also represents the standard value for the 'Valuation techniques used in fair value measurement' axis if no other member is used. [Refer: At fair value [member]] |   |

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| Prefix    | Element name/role URI     | Element type and attributes | Label type    | Label content   | References                  |
|-----------|---------------------------|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | ValuationTechniquesUsedIn | axis                        | label         | Valuation techniques used in fair value measurement [axis]  | Disclosure: IFRS 13.93 d    |
|           | FairValueMeasurementAxis  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table. |                             |
| ifrs-full | ValueAddedTaxPayables     | X instant, credit           | label         | Value added tax payables  | Common practice: IAS 1.78   |
|           |                           |                             | documentation | The amount of payables related to a value added tax.  |                             |
| ifrs-full | ValueAddedTaxReceivables  | X instant, debit            | label         | Value added tax receivables   | Common practice: IAS 1.78 b |
|           |                           |                             | documentation | The amount of receivables related to a value added tax.   |                             |

| Prefix    | Element name/role URI | Element type and attributes | Label type         | Label content  | References                 |
|-----------|-----------------------|-----------------------------|--------------------|--|----------------------------|
| ifrs-full | ValueAtRisk           | X instant                   | label              | Value at risk  | Common practice: IFRS 7.41 |
|           |                       |                             | documentation      | The measure of a potential loss exposure as a result of future market movements, based on a specified confidence interval and measurement horizon.   |                            |
|           |                       |                             | commentaryGuidance | A positive XBRL value should normally be entered for this element. A negative XBRL value may need to be entered if this element is used with the members referenced. [Refer: Accumulated depreciation and amortisation [member]; Accumulated depreciation, amortisation and impairment [member]; Accumulated impairment [member]; Aggregate adjustment to carrying amounts reported under previous GAAP [member]; Effect of asset ceiling [member]; Effect of transition to IFRSs [member]; Elimination of intersegment amounts [member]; Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]; Financial forecast of profit (loss) for cash-generating unit, measurement input [member]; Increase (decrease) due to changes in accounting policy [member]; Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]; Increase (decrease) due to changes in accounting policy required by IFRSs [member]; Increase (decrease) due to departure from requirement of IFRS [member]; Increase (decrease) due to voluntary changes in accounting policy [member]; Material reconciling items [member]; Plan assets [member]; Present value of defined benefit obligation [member]; Redesignated amount [member]; Reinsurer's share of amount arising from insurance contracts [member]; Risk diversification effect [member]; Treasury shares [member]] |                            |

| Prefix    | Element name/role URI                      | Element type and attributes | Label type    | Label content  | References                  |
|-----------|--|-----------------------------|---------------|--|-----------------------------|
| ifrs-full | ValueOfBusinessAcquired<br>Member          | member                      | label         | Value of business acquired [member]  | Common practice: IAS 38.119 |
|           |  |                             | documentation | This member stands for a class of intangible assets representing the difference between (a) the fair value of the contractual insurance rights acquired and the insurance obligations assumed in a business combination; and (b) the amount of liability measured in accordance with the insurer's accounting policies for insurance contracts that it issues. [Refer: Business combinations [member]] |                             |
| ifrs-full | Vehicles                                   | X instant, debit            | label         | Vehicles   | Common practice: IAS 16.37  |
|           |  |                             | documentation | The amount of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]  |                             |
|           |  |                             | totalLabel    | Total vehicles   |                             |
| ifrs-full | VehiclesAbstract                           |                             | label         | Vehicles [abstract]  |                             |
| ifrs-full | VehiclesMember                             | member                      | label         | Vehicles [member]  | Common practice: IAS 16.37  |
|           |  |                             | documentation | This member stands for a class of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]  |                             |
| ifrs-full | VoluntaryChangesInAccoun<br>tingPolicyAxis | axis                        | label         | Voluntary changes in accounting policy [axis]  | Disclosure: IAS 8.29        |
|           |  |                             | documentation | The axis of a table defines the relationship between the members in the table and the line items or concepts that complete the table.  |                             |

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| Prefix    | Element name/role URI                        | Element type and attributes | Label type    | Label content   | References                  |
|-----------|--|-----------------------------|---------------|---|-----------------------------|
| ifrs-full | VoluntaryChangesInAccoun<br>tingPolicyMember | member [default]            | label         | Voluntary changes in accounting policy [member]   | Disclosure: IAS 8.29        |
|           |  |                             | documentation | This member stands for changes in accounting policy that result in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows. Early application of an IFRS is not considered a voluntary change in accounting policy. It also represents the standard value for the 'Voluntary changes in accounting policy' axis if no other member is used. |                             |
| ifrs-full | WagesAndSalaries                             | X duration, debit           | label         | Wages and salaries  | Common practice: IAS 19.9   |
|           |  |                             | documentation | A class of employee benefits expense that represents wages and salaries. [Refer: Employee benefits expense]   |                             |
| ifrs-full | WarrantLiability                             | X instant, credit           | label         | Warrant liability   | Common practice: IAS 1.55   |
|           |  |                             | documentation | The amount of warrant liabilities.  |                             |
| ifrs-full | WarrantReserve                               | X instant, credit           | label         | Warrant reserve   | Common practice: IAS 1.78 e |
|           |  |                             | documentation | A component of equity resulting from issuing share purchase warrants, other than those resulting from share-based payment arrangements. [Refer: Reserve of share-based payments]  |                             |
| ifrs-full | WarrantReserveMember                         | member                      | label         | Warrant reserve [member]  | Common practice: IAS 1.108  |
|           |  |                             | documentation | This member stands for a component of equity resulting from issuing share purchase warrants, other than those resulting from share-based payment arrangements. [Refer: Reserve of share-based payments [member]]  |                             |

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| Prefix    | Element name/role URI                                      | Element type and attributes | Label type    | Label content   | References   |
|-----------|--|-----------------------------|---------------|---|--|
| ifrs-full | WarrantyContingentLiability<br>Member                      | member                      | label         | Warranty contingent liability [member]  | Example: IAS 37.88   |
|           |  |                             | documentation | This member stands for a contingent liability for estimated costs of making good under warranties for products sold. [Refer: Contingent liabilities [member]] |  |
| ifrs-full | WarrantyProvision  | X instant, credit           | label         | Warranty provision  | Example: IAS 37 -, Example: 1<br>Warranties, Example:<br>IAS 37.87 |
|           |  |                             | documentation | The amount of provision for estimated costs of making good under warranties for products sold. [Refer: Provisions]  | 11/3 37.67   |
|           |  |                             | totalLabel    | Total warranty provision  |  |
| ifrs-full | WarrantyProvisionAbstract                                  |                             | label         | Warranty provision [abstract]   |  |
| ifrs-full | WarrantyProvisionMember                                    | member                      | label         | Warranty provision [member]   | Example: IAS 37 -, Example: 1<br>Warranties, Example:<br>IAS 37.87 |
|           |  |                             | documentation | This member stands for a provision for estimated costs of making good under warranties for products sold. [Refer: Other provisions [member]]                  | 11.5 37.67   |
| ifrs-full | WeightedAverageCostOfCapi<br>talMeasurementInputMem<br>ber | member                      | label         | Weighted average cost of capital, measurement input [member]  | Example: IFRS 13.93 d,<br>Example: IFRS 13.IE63                    |
|           |  |                             | documentation | This member stands for the weighted average cost of capital used as a measurement input.  |  |
| ifrs-full | WeightedAverageDurationOf DefinedBenefitObliga             | Of DUR                      | label         | Weighted average duration of defined benefit obligation   | Disclosure: IAS 19.147 c   |
|           | tion2019   |                             | documentation | The weighted average duration of a defined benefit obligation. [Refer: Weighted average [member]]   |  |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                 |
|-----------|---|-----------------------------|---------------|--|----------------------------|
| ifrs-full | WeightedAverageExercisePri<br>ceOfOtherEquityInstrument<br>sExercisableInSharebasedPay<br>mentArrangement2019 | X.XX instant                | label         | Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement   | Common practice: IFRS 2.45 |
|           |   |                             | documentation | The weighted average exercise price of other equity instruments (ie other than share options) exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]         |                            |
| ifrs-full | WeightedAverageExercisePri<br>ceOfOtherEquityInstrument<br>sExercisedOrVestedInShareba<br>sedPaymentArrange   | X.XX duration               | label         | Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement   | Common practice: IFRS 2.45 |
|           | ment 2019   |                             | documentation | The weighted average exercise price of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement. [Refer: Weighted average [member]] | -                          |
| ifrs-full | WeightedAverageExercisePri<br>ceOfOtherEquityInstrument<br>sExpiredInSharebasedPaymen<br>tArrangement2019     | X.XX duration               | label         | Weighted average exercise price of other equity instruments expired in share-based payment arrangement   | Common practice: IFRS 2.45 |
|           |   |                             | documentation | The weighted average exercise price of other equity instruments (ie other than share options) expired in a share-based payment arrangement. [Refer: Weighted average [member]]             |                            |
| ifrs-full | WeightedAverageExercisePri<br>ceOfOtherEquityInstruments<br>ForfeitedInSharebasedPay<br>mentArrangement2019   | X.XX duration               | label         | Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement   | Common practice: IFRS 2.45 |
|           |   |                             | documentation | The weighted average exercise price of other equity instruments (ie other than share options) forfeited in a share-based payment arrangement. [Refer: Weighted average [member]]           |                            |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content  | References                    |
|-----------|---|-----------------------------|------------------|--|-------------------------------|
| ifrs-full | WeightedAverageExercisePri<br>ceOfOtherEquityInstruments<br>GrantedInSharebasedPaymen               | X.XX duration               | label            | Weighted average exercise price of other equity instruments granted in share-based payment arrangement   | Common practice: IFRS 2.45    |
|           | tArrangement2019  |                             | documentation    | The weighted average exercise price of other equity instruments (ie other than share options) granted in a share-based payment arrangement. [Refer: Weighted average [member]]     |                               |
| ifrs-full | WeightedAverageExercisePri<br>ceOfOtherEquityInstrument<br>sOutstandingInSharebased                 | X.XX instant                | label            | Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement   | Common practice: IFRS 2.45    |
|           | PaymentArrangement2019  |                             | documentation    | The weighted average exercise price of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement. [Refer: Weighted average [member]] |                               |
|           |   |                             | periodStartLabel | Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period  |                               |
|           |   |                             | periodEndLabel   | Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period  |                               |
| ifrs-full | WeightedAverageExercisePri<br>ceOfShareOptionsExercisable<br>InSharebasedPaymentAr<br>rangement2019 | X.XX instant                | label            | Weighted average exercise price of share options exercisable in share-based payment arrangement  | Disclosure: IFRS 2.45 b (vii) |
|           |   |                             | documentation    | The weighted average exercise price of share options exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]  |                               |
| ifrs-full | WeightedAverageExercisePri<br>ceOfShareOptionsExercisedIn<br>SharebasedPaymentArrange               | X.XX duration               | label            | Weighted average exercise price of share options exercised in share-based payment arrangement  | Disclosure: IFRS 2.45 b (iv)  |
|           | ment 2019   |                             | documentation    | The weighted average exercise price of share options exercised in a share-based payment arrangement. [Refer: Weighted average [member]]  |                               |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content   | References                    |
|-----------|---|-----------------------------|---------------|---|-------------------------------|
| ifrs-full | WeightedAverageExercisePri<br>ceOfShareOptionsExpiredIn<br>SharebasedPaymentArrange<br>ment2019                                   | X.XX duration               | label         | Weighted average exercise price of share options expired in share-based payment arrangement   | Disclosure: IFRS 2.45 b (v)   |
|           |   |                             | documentation | The weighted average exercise price of share options expired in a share-based payment arrangement. [Refer: Weighted average [member]]   |                               |
| ifrs-full | WeightedAverageExercisePri<br>ceOfShareOptionsForfeitedIn<br>SharebasedPaymentArrange<br>ment2019                                 | X.XX duration               | label         | Weighted average exercise price of share options forfeited in share-based payment arrangement   | Disclosure: IFRS 2.45 b (iii) |
|           |   |                             | documentation | The weighted average exercise price of share options forfeited in a share-based payment arrangement. [Refer: Weighted average [member]]   |                               |
| ifrs-full | WeightedAverageExercisePri<br>ceOfShareOptionsGrantedIn<br>SharebasedPaymentArrange<br>ment2019                                   | X.XX duration               | label         | Weighted average exercise price of share options granted in share-based payment arrangement   | Disclosure: IFRS 2.45 b (ii)  |
|           |   |                             | documentation | The weighted average exercise price of share options granted in a share-based payment arrangement. [Refer: Weighted average [member]]   |                               |
| ifrs-full | WeightedAverageExercisePri<br>ceOfShareOptionsInShareba<br>sedPaymentArrangementExer<br>cisedDuringPeriodAtDateO<br>fExercise2019 | X.XX duration               | label         | Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise   | Disclosure: IFRS 2.45 c       |
|           |   |                             | documentation | The weighted average share price at the date of exercise for share options that are exercised in a share-based payment arrangement. [Refer: Share-based payment arrangements [member]; Weighted average [member]] |                               |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type       | Label content  | References   |
|-----------|---|-----------------------------|------------------|--|--|
| ifrs-full | WeightedAverageExercisePri<br>ceOfShareOptionsOutstandin<br>gInSharebasedPaymentAr<br>rangement2019 | X.XX instant                | label            | Weighted average exercise price of share options outstanding in share-based payment arrangement  | Disclosure: IFRS 2.45 b (i),<br>Disclosure: IFRS 2.45 b (vi) |
|           |   |                             | documentation    | The weighted average exercise price of share options outstanding in a share-based payment arrangement. [Refer: Weighted average [member]]          |  |
|           |   |                             | periodStartLabel | Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period                             |  |
|           |   |                             | periodEndLabel   | Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period                                   |  |
| rs-full   | WeightedAverageFairValueAt<br>MeasurementDateOtherEqui<br>tyInstrumentsGranted                      | X instant, credit           | label            | Weighted average fair value at measurement date, other equity instruments granted  | Disclosure: IFRS 2.47 b                                      |
|           |   |                             | documentation    | The weighted average fair value at the measurement date of granted equity instruments other than share options. [Refer: Weighted average [member]] |  |
| rs-full   | WeightedAverageFairValueAt<br>MeasurementDateShareOp<br>tionsGranted                                | X instant, credit           | label            | Weighted average fair value at measurement date, share options granted   | Disclosure: IFRS 2.47 a                                      |
|           |   |                             | documentation    | The weighted average fair value of share options granted during the period at the measurement date. [Refer: Weighted average [member]]             |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References  |
|-----------|--|-----------------------------|---------------|--|---|
| ifrs-full | WeightedAverageLesseesIncre<br>mentalBorrowingRateAp<br>pliedToLeaseLiabilitiesRecog<br>nisedAtDateOfInitialApplica<br>tionOfIFRS16                        | X.XX instant                | label         | Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16   | Disclosure: IFRS 16.C12 a   |
|           |  |                             | documentation | The weighted average lessee's incremental borrowing rate applied to lease liabilities recognised in the statement of financial position at the date of initial application of IFRS 16. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. |   |
| ifrs-full | WeightedAverageMember  | member                      | label         | Weighted average [member]  | Example: IFRS 13.B6, Example<br>IFRS 13.IE63, Disclosure:<br>IFRS 14.33 b, Disclosure:<br>Effective |
|           |  |                             | documentation | This member stands for an average in which each quantity to be averaged is assigned a weight that determines the relative effect of each quantity on the average.  | 2023-01-01 IFRS 17.120,<br>Common practice: IFRS 7.7  |
| ifrs-full | WeightedAverageNumberO<br>fInstrumentsUsedInCalcula<br>tingBasicEarningsLossPerIn<br>strumentParticipatingEqui<br>tyInstrumentsOtherThanOrdi<br>naryShares | shares                      | label         | Weighted average number of instruments used in calculating basic earnings (loss) per instrument, participating equity instruments other than ordinary shares   | Common practice: IAS 33.A14   |
|           | inity Situres  |                             | documentation | The weighted average number of instruments used in calculating basic earnings (loss) per instrument for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Basic earnings (loss) per instrument, participating equity instruments other than ordinary shares]   |   |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type    | Label content  | References                  |
|-----------|--|-----------------------------|---------------|--|-----------------------------|
| ifrs-full | WeightedAverageNumberO<br>fInstrumentsUsedInCalcula<br>tingDilutedEarningsLossPerIn<br>strumentParticipatingEqui<br>tyInstrumentsOtherThanOrdi |                             | label         | Weighted average number of instruments used in calculating diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares   | Common practice: IAS 33.A14 |
|           | naryShares   |                             | documentation | The weighted average number of instruments used in calculating diluted earnings (loss) per instrument for an equity instrument that participates in profit with ordinary shares according to a predetermined formula. [Refer: Diluted earnings (loss) per instrument, participating equity instruments other than ordinary shares] |                             |
| ifrs-full | WeightedAverageNumberOf<br>ParticipatingEquityInstru<br>mentsOtherThanOrdinary<br>SharesAbstract   |                             | label         | Weighted average number of participating equity instruments other than ordinary shares [abstract]  |                             |
| ifrs-full | WeightedAverageRemaining<br>ContractualLifeOfOutstan<br>dingShareOptions2019   | DUR                         | label         | Weighted average remaining contractual life of outstanding share options   | Disclosure: IFRS 2.45 d     |
|           |  |                             | documentation | The weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]   |                             |
| ifrs-full | WeightedAverageShare<br>Price2019  | X.XX duration               | label         | Weighted average share price   | Disclosure: IFRS 2.45 c     |
|           |  |                             | documentation | The weighted average share price. [Refer: Weighted average [member]]   |                             |
| ifrs-full | WeightedAverageSharePrice<br>ShareOptionsGranted2019   | X.XX duration               | label         | Weighted average share price, share options granted  | Disclosure: IFRS 2.47 a (i) |
|           |  |                             | documentation | The weighted average share price used as input to the option pricing model to calculate the fair value of share options granted. [Refer: Option pricing model [member]; Weighted average [member]]   |                             |

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| Prefix    | Element name/role URI   | Element type and attributes | Label type    | Label content  | References                                     |
|-----------|---|-----------------------------|---------------|--|--|
| ifrs-full | WeightedAverageShares   | shares                      | label         | Weighted average number of ordinary shares used in calculating basic earnings per share  | Disclosure: IAS 33.70 b                        |
|           |   |                             | documentation | The number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary shares bought back or issued during the period multiplied by a timeweighting factor.                              |  |
| ifrs-full | WeightedAverageSharesAn<br>dAdjustedWeightedAverage<br>SharesAbstract |                             | label         | Weighted average ordinary shares used in calculating basic and diluted earnings per share [abstract]   |  |
| ifrs-full | WhollyOrPartlyFundedDefi<br>nedBenefitPlansMember                     | member                      | label         | Wholly or partly funded defined benefit plans [member]   | Example: IAS 19.138 e                          |
|           |   |                             | documentation | This member stands for wholly funded or partly funded defined benefit plans. [Refer: Defined benefit plans [member]]   |  |
| ifrs-full | WhollyUnfundedDefinedBe<br>nefitPlansMember                           | member                      | label         | Wholly unfunded defined benefit plans [member]   | Example: IAS 19.138 e                          |
|           |   |                             | documentation | This member stands for wholly unfunded defined benefit plans. [Refer: Defined benefit plans [member]]  |  |
| ifrs-full | WorkInProgress  | X instant, debit            | label         | Current work in progress   | Example: IAS 1.78 c, Common practice: IAS 2.37 |
|           |   |                             | documentation | A classification of current inventory representing the amount of assets currently in production, which require further processes to be converted into finished goods or services. [Refer: Current finished goods; Inventories] |  |

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| Prefix    | Element name/role URI  | Element type and attributes | Label type              | Label content  | References                                 |
|-----------|--|-----------------------------|-------------------------|--|--|
| ifrs-full | WritedownsReversalsOfInven tories  | X duration, debit           | label                   | Write-downs (reversals of write-downs) of inventories  | Disclosure: IAS 1.98 a                     |
|           |  |                             | documentation           | The amount recognised resulting from the write-down of inventories to net realisable value or reversals of those write-downs. [Refer: Inventories]   |  |
|           |  |                             | netLabel                | Net write-downs (reversals of write-downs) of inventories  |  |
| ifrs-full | WritedownsReversalsOfPro<br>pertyPlantAndEquipment                         | X duration                  | label                   | Write-downs (reversals of write-downs) of property, plant and equipment  | Disclosure: IAS 1.98 a                     |
|           |  |                             | documentation           | The amount recognised resulting from the write-down of property, plant and equipment to its recoverable amount or reversals of those write-downs. [Refer: Property, plant and equipment]                             |  |
|           |  |                             | commentaryGui-<br>dance | A positive or negative XBRL value can be entered for this element. Refer to the standard element label to determine the correct sign. Use a negative value for terms in brackets.                                    |  |
|           |  |                             | netLabel                | Net write-downs (reversals of write-downs) of property, plant and equipment  |  |
| ifrs-full | WritedownsReversalsOfWrite<br>downsOfInventoriesAbstract                   |                             | label                   | Write-downs (reversals of write-downs) of inventories [abstract]   |  |
| ifrs-full | WritedownsReversalsOfWrite<br>downsOfPropertyPlantAndE<br>quipmentAbstract |                             | label                   | Write-downs (reversals of write-downs) of property, plant and equipment [abstract]   |  |
| ifrs-full | WrittenPutOptionsMember  | member                      | label                   | Written put options [member]   | Example: IFRS 7.B33, Example: IFRS 7.IG40B |
|           |  |                             | documentation           | This member stands for derivative financial contracts sold that oblige the entity to purchase an underlying asset at a specified strike price if the other party exercises the option. [Refer: Derivatives [member]] |  |

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References

Disclosure: Effective 2023-01-01 IFRS 17.130

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| dOnReturnsOnUnderlyingI<br>tems | documentation | The yield used to discount cash flows that do not vary based on the returns on underlying items, applying paragraph 36 of IFRS 17. Underlying items are items that determine some of the amounts payable to a policyholder. Underlying items can comprise any items; for example a reference portfolio of assets, the net assets of the entity, or a specified subset of the net assets of the entity. |  |
|---------------------------------|---------------|--|--|
|                                 |               |  |  |
|                                 |               |  |  |

Label content

The axis of a table defines the relationship between the members in the table and the line items or concepts that

Yield used to discount cash flows that do not vary based on Disclosure: Effective

Years of insurance claim [axis]

returns on underlying items

complete the table.

Element type and attributes

axis

X.XX instant

Label type

documentation

label

label

Element name/role URI

YearsOfInsuranceClaimAxis

YieldUsedToDiscountCash

FlowsThatDoNotVaryBase

dOnReturnsOnUnderlyingI

Prefix

ifrs-full

ifrs-full