

ESEF REPORTS - 2025

Pierre Hamon
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Target Audience

This document is primarily aimed at preparers and reviewers of Inline XBRL (iXBRL) reports complying with the requirements set out in the European Securities and Markets Authority's (ESMA) European Single Electronic Format (ESEF) regulation, to better understand the changes in the 2023, 2024 and 2025 ESEF taxonomies.

Introduction and scope

This document describes changes:

- in the 2023 ESEF taxonomy from the 2022 taxonomy for issuers who used the 2022 taxonomy for their 2024 financial statements,
- in the 2024 IFRS taxonomy from the 2023 taxonomy for issuers who will use the 2024 taxonomy for their 2025 financial statements, and
- in the 2025 IFRS taxonomy for issuers who will use the 2025 taxonomy for their 2025 financial statements.

1. Taxonomy to be used for the 2025 ESEF REPORTS

RTS 2025 [draft]

The European Securities and Markets Authority (ESMA) has published on September 11, 2025, [the draft Regulatory Technical Standards amending Delegated Regulation \(EU\) 2019/815 as regards the 2025 update of the taxonomy for the European Single Electronic Reporting \(ESEF\)](#)

ESEF taxonomy to be used:

For annual financial reports including financial statements beginning on or after 1 January 2025, issuers are

expected to use either the 2024 ESEF taxonomy or the 2025 ESEF taxonomy introduced by this draft RTS.

Change in Annex III and V: Calculation 1.1:

in Annex III, point 5 is added:

‘5. Issuers shall ensure that both the Inline XBRL instance document and the issuer’s extension taxonomy are valid with respect to the Calculations 1.1 specification.’

in Annex V, point (f) is replaced by the following:

‘(f) be valid according to XBRL 2.1. specifications, XBRL Dimensions 1.0 specifications, Calculations 1.1 specifications and be packaged according to the Reporting Package specification as set out in Annex III.’

Changes in the 2025 taxonomy:

The updates reflecting new or amended **presentation and disclosure requirements**, applicable to the IFRS Full module, came from the following amendments, in particular:

- IFRS 18 *‘Presentation and Disclosure in Financial Statements’* includes both new presentation and disclosures requirements as well as requirements that were carried forward from IAS 1. To support this, the IFRS taxonomy introduces the necessary elements to tag new or substantially changed disclosures and adds categorical and parent narrative elements to enhance structure and clarity. Additionally, the taxonomy deprecates outdated or redundant elements and structures. Notably, 37 common practices elements and one presentation group have been deprecated as part of this update.
- *Contracts Referencing Nature-dependent Electricity* (IFRS 9 *‘Financial Instruments’* and IFRS 7 *‘Financial Instruments: disclosures’*) – addresses the challenges encountered by companies and introduces eleven new disclosure elements to reflect the requirements outlined in Contracts Referencing Nature- dependent Electricity. Additionally, it includes one further element to capture the disclosure of early application, all in accordance with established taxonomy modelling policies.
- IFRS 19 *‘Subsidiaries without Public Accountability: Disclosures’* – permits some subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements. The IASB incorporated references to IFRS 19 into IFRS Accounting Taxonomy elements, impacting approximately 25% of the elements within the Taxonomy. This facilitates the identification of the relevant taxonomy elements to be used but does not impose additional burden on preparers. Nine new elements were added to reflect requirements in IFRS 19 that were not drawn from other Accounting Standards to provide and complete the necessary hierarchical taxonomy structure.
- *Amendments to the Classification and Measurement of Financial Instruments* (Amendments to IFRS 9 and IFRS 7) – These amendments introduced the transitional disclosure requirements in IFRS 9 and the amended IFRS 7 disclosures requirements. To this end, the IASB created four new tables and thirteen new elements to reflect the disclosure requirements resulting from the amendments.
- *Annual Improvements to the IFRS Accounting Standards – Volume 11*. These improvements are limited to changes that either clarify the wording in an Accounting Standard or correct relatively minor unintended consequences, oversights, or conflicts between the requirements in IFRS Accounting Standards. It does not introduce new disclosure requirements requiring changes to the IFRS Accounting Taxonomy, with the exception of the requirement for a company to disclose if it has applied the amendments arising from annual improvements for a period earlier than the effective date.

The IFRS XBRL accounting taxonomy 2024 consists of 3,753 reportable elements, whereas the 2025 version comprises 3,858 such elements. This reflects a net increase of 105 reportable elements in the current release. The IFRS XBRL accounting taxonomy 2025 includes one shared dictionary that supports both IFRS 18 and IAS 1 presentation options. From the reportable elements, **the number of common practice elements under IAS 1 (1,345 elements) has remained unchanged**, while, for IFRS 18, it has decreased by 37 elements (1,308 elements).

The changes between these two taxonomies relevant to the ESEF tagging requirements are described in this document and are summarized as 2025 taxonomy changes.

ESEF taxonomy to be used:

As there was no amendment to the RTS in 2023, issuers could still use the 2022 ESEF Taxonomy. The changes between the 2022 taxonomies are described in this document and are summarized as 2024 taxonomy changes.

For annual financial reports including financial statements beginning on or after 1 January 2024, issuers are expected to use either the 2022 ESEF taxonomy or the 2024 ESEF taxonomy.

Change in Annex III and V: report package:

Issuers shall submit the Inline XBRL instance document and the issuer's XBRL extension taxonomy files as a single reporting package according to the Report Packages 1.0 specification

Changes in the 2024 IFRS taxonomy:

The analysis conducted for the **IFRS Accounting Taxonomy 2024** has revealed a more significant impact on the ESEF taxonomy compared to the 2023 IFRS Accounting Taxonomy update.

The main updates relate to amendments:

- to IAS 12 "Income Tax" with additional disclosure requirements,
- amendments to IAS 7 "Statement of Cash Flows" and IFRS 7 "Financial Instruments" to ensure proper disclosure of supplier finance arrangements and reverse factoring arrangements,
- amendments to IAS 21 "The Effects of Changes in Foreign Exchange Rates" addressing how to determine the exchange rate when the spot exchange rate is not observable.
- In the area of common practice elements, a review was conducted concerning the extensions used in the presentation of financial instruments in tagged financial statements prepared using IFRS Accounting Standards of banking institutions.
- In terms of general improvements, the tagging of reconciliation of property, plant and equipment including right-of-use assets has been revised and updated alongside the introduction of categorical elements.

These changes aim to enhance the quality of tagging of financial information.

With the 2024 update of the IFRS Accounting Taxonomy, a total of 406 elements were added, 122 were deprecated and 786 were modified.

Changes in the 2023 IFRS taxonomy:

The analysis conducted for the IFRS Accounting Taxonomy 2023 showed a limited impact on the ESEF taxonomy. The main updates related to the accounting standards consisted of:

- amendments to IFRS 16 on "Lease Liability in a Sale and Leaseback", where subsequent measurement was added.
- as well as amendments to IAS 1 "Non-current Liabilities with Covenants" to provide improvements on the information provided by entities.
- Additionally, the guidance on handling expired elements was updated by adding a reference note to the element stating that it is expired and a guidance element stating that the element should only be used to tag non-restated comparative information.

The changes between the 2022 taxonomy and the 2024 taxonomy relevant to the ESEF tagging requirements are described in this document and are summarized as 2023 and 2024 taxonomy changes.

Extensions corresponding to elements existing in a more recent version of the IFRS taxonomy

2024 annual update of the ESEF Reporting Manual:

Guidance 1.2.2 Use of elements available in the IFRS Taxonomy that were not yet included in the

ESEF taxonomy [last updated: July 2024]

If an issuer determines that the IFRS Taxonomy includes an element that corresponds to a disclosure of the issuer in its IFRS financial statements and that this element is not yet included in the ESEF taxonomy, then the issuers should define an extension taxonomy element whose name, label and XBRL characteristics correspond to name, label and XBRL characteristics of the element in the IFRS Taxonomy. For example, this would apply to those elements of a given update of the IFRS taxonomy which have not yet been included in the ESEF core taxonomy or are not mandatorily applicable at the time of tagging the IFRS consolidated financial statements.

As soon as a new element that can substitute an entity-specific disclosure is included in the ESEF core taxonomy (i.e. in the RTS on ESEF as published in the EU Official Journal), issuers should adopt that new ESEF taxonomy element.

Note that the 2025 IFRS Accounting Taxonomy includes updates to support both the current and revised presentation options of the financial statements under IAS 1 '*Presentation of Financial Statements*' and the newly issued IFRS 18 '*Presentation and Disclosure in Financial Statements*¹⁰' which **will be effective for annual reporting periods beginning on or after 1 January 2027, with earlier application permitted.**

To accommodate this, the 2025 IFRS accounting taxonomy includes two entry points: **a mandatory Full IFRS Accounting Standards Entry Point** and an Early Application of IFRS 18 Entry Point.

Issuers who still use the 2024 ESEF taxonomy for their 2025 report, as the 2025 ESEF taxonomy is published in the RTS, they should review their extensions and substitute the name, label and XBRL characteristics of the corresponding element of the 2025 ESEF core taxonomy (excluding IFRS 18 and IFRS 19 specific elements names and labels).

Colour code:

Name
Instant / Debit
Instant / Credit
FinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue
Domain / Member

2. Changes in the 2025 IFRS taxonomy (full IFRS accounting standards entry point)

There are no changes in this taxonomy compared to 2024 taxonomy for elements that require mandatory tagging for ESEF.

3. Changes between the 2024 and the 2022 IFRS taxonomies

Statement of financial position

- New elements:

Concept name	Preferred label	Documentation label	Type
PropertyPlantAndEquipmentIncludingRightofuseAssets	The amount of property, plant and equipment including right-of-use assets whose underlying assets would be presented as property, plant and equipment if they were owned. [Refer: Property, plant and equipment; Right-of-use assets]	Preparers should, until further notice, use the reconciliation elements relating to property, plant and equipment from ELR '[822100] Notes – Property, plant and equipment' (for example, 'Disposals, property, plant and equipment') to tag reconciling adjustments to the carrying amount of property, plant and equipment including right-of-use assets.	IAS 1.54 a Common practice, IAS 16.73 a Common practice

This element is the grouping of the two elements “PropertyPlantAndEquipment” and “RightofuseAssets.” It is positioned a “Non-current assets” in the classified balance sheet and as an “Assets” in the balance sheet in order of liquidity.

The following additional elements in the “Common practice elements” role: [800100] “Subclassifications of assets, liabilities and equities” and are not classified as “Current” and “Non-current” as they apply to the statements presented by liquidity.

[800100] Notes - Subclassifications of assets, liabilities and equities		
ASSETS		
name	label	documentation
CategoriesOfFinancialAssetsAbstract		
FinancialAssetsAtFairValueThroughProfitOrLossMeasuredAsSuchInAccordanceWithExemptionForReacquisitionOfOwnEquityInstruments	Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments	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]
FinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue	Financial assets at fair value through profit or loss, mandatorily measured at fair value	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]
FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading		
LoansAndAdvancesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Loans and advances at fair value through profit or loss, classified as held for trading	The amount of loans and advances the entity has made at fair value through profit or loss classified as held for trading. [Refer: Loans and advances; Financial assets at fair value through profit or loss, classified as held for trading]
LoansAndAdvancesToBanksAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Loans and advances to banks at fair value through profit or loss, classified as held for trading	The amount of loans and advances the entity has made to banks at fair value through profit or loss classified as held for trading. [Refer: Loans and advances to banks; Financial assets at fair value through profit or loss, classified as held for trading]
LoansAndAdvancesToCustomersAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Loans and advances to customers at fair value through profit or loss, classified as held for trading	The amount of loans and advances the entity has made to customers at fair value through profit or loss classified as held for trading. [Refer: Loans and advances to customers; Financial assets at fair value through profit or loss, classified as held for trading]
DebtInstrumentsHeldAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Debt instruments held at fair value through profit or loss, classified as held for trading	The amount of instruments representing indebtedness held by the entity at fair value through profit or loss classified as held for trading. [Refer: Debt instruments held; Financial assets at fair value through profit or loss, classified as held for trading]
EquityInstrumentsHeldAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading	Equity instruments held at fair value through profit or loss, classified as held for trading	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, classified as held for trading. [Refer: Equity instruments held; Financial assets at fair value through profit or loss, classified as held for trading]
FinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValueOtherThanThoseClassifiedAsHeldForTrading	Financial assets at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading	The amount of financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]
LoansAndAdvancesAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValueOtherThanThoseClassifiedAsHeldForTrading	Loans and advances at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading	The amount of loans and advances the entity has made that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Loans and advances; Financial assets at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading]
LoansAndAdvancesToBanksAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValueOtherThanThoseClassifiedAsHeldForTrading	Loans and advances to banks at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading	The amount of loans and advances the entity has made to banks that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Loans and advances to banks; Financial assets at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading]
LoansAndAdvancesToCustomersAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValueOtherThanThoseClassifiedAsHeldForTrading	Loans and advances to customers at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading	The amount of loans and advances the entity has made to customers that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Loans and advances to customers; Financial assets at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading]
DebtInstrumentsHeldAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValueOtherThanThoseClassifiedAsHeldForTrading	Debt instruments held at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading	The amount of instruments representing indebtedness held by the entity that are mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Debt instruments held; Financial assets at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading]
EquityInstrumentsHeldAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValueOtherThanThoseClassifiedAsHeldForTrading	Equity instruments held at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading	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, mandatorily measured at fair value through profit or loss in accordance with IFRS 9, other than those classified as held for trading. [Refer: Equity instruments held; Financial assets at fair value through profit or loss, mandatorily measured at fair value, other than those classified as held for trading]

LoansAndReceivables	Loans and receivables	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]
FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeAbstract	Financial assets at fair value through other comprehensive income [abstract]	
FinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	Financial assets measured at fair value through other comprehensive income	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]
LoansAndAdvancesMeasuredAtFairValueThroughOtherComprehensiveIncome	Loans and advances measured at fair value through other comprehensive income	The amount of loans and advances the entity has made that are measured at fair value through other comprehensive income. [Refer: Loans and advances; Financial assets measured at fair value through other comprehensive income]
LoansAndAdvancesToBanksMeasuredAtFairValueThroughOtherComprehensiveIncome	Loans and advances to banks measured at fair value through other comprehensive income	The amount of loans and advances the entity has made to banks that are measured at fair value through other comprehensive income. [Refer: Loans and advances to banks; Financial assets measured at fair value through other comprehensive income]
LoansAndAdvancesToCustomersMeasuredAtFairValueThroughOtherComprehensiveIncome	Loans and advances to customers measured at fair value through other comprehensive income	The amount of loans and advances the entity has made to customers that are measured at fair value through other comprehensive income. [Refer: Loans and advances to customers; Financial assets measured at fair value through other comprehensive income]
DebtInstrumentsHeldMeasuredAtFairValueThroughOtherComprehensiveIncome	Debt instruments held measured at fair value through other comprehensive income	The amount of instruments representing indebtedness held by the entity that are measured at fair value through other comprehensive income. [Refer: Debt instruments held; Financial assets measured at fair value through other comprehensive income]
FairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome	Investments in equity instruments designated at fair value through other comprehensive income	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]
FinancialAssetsAtFairValueThroughOtherComprehensiveIncome	Total financial assets at fair value through other comprehensive income	The amount of financial assets at fair value through other comprehensive income. [Refer: At fair value [member]; Financial assets; Other comprehensive income]
FinancialAssetsAtAmortisedCost	Financial assets at amortised cost	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]
LoansAndAdvancesAtAmortisedCost	Loans and advances at amortised cost	The amount of loans and advances the entity has made at amortised cost. [Refer: Loans and advances; Financial assets at amortised cost]
LoansAndAdvancesToBanksAtAmortisedCost	Loans and advances to banks at amortised cost	The amount of loans and advances the entity has made to banks at amortised cost. [Refer: Loans and advances to banks; Financial assets at amortised cost]
LoansAndAdvancesToCustomersAtAmortisedCost	Loans and advances to customers at amortised cost	The amount of loans and advances the entity has made to customers at amortised cost. [Refer: Loans and advances to customers; Financial assets at amortised cost]
DebtInstrumentsHeldAtAmortisedCost	Debt instruments held at amortised cost	The amount of instruments representing indebtedness held by the entity at amortised cost. [Refer: Debt instruments held; Financial assets at amortised cost]

LoansAndAdvancesAtAmortisedCostAbstract		
LoansAndAdvancesAtAmortisedCostGrossCarryingAmount	Loans and advances at amortised cost, gross carrying amount	The amount of loans and advances the entity has made that are measured in accordance with paragraph 4.1.2 of IFRS 9, before deducting any accumulated credit losses thereon.
LoansAndAdvancesAtAmortisedCostAllowanceForExpectedCreditLosses	Loans and advances at amortised cost, allowance for expected credit losses	The amount of the loss allowance the entity has made on loans and advances that are measured in accordance with paragraph 4.1.2 of IFRS 9.
LoansAndAdvancesAtAmortisedCost	Net loans and advances at amortised cost	The amount of loans and advances the entity has made at amortised cost. [Refer: Loans and advances; Financial assets at amortised cost]
LoansAndAdvancesToBanksAtAmortisedCost	Loans and advances to banks at amortised cost	The amount of loans and advances the entity has made to banks at amortised cost. [Refer: Loans and advances to banks; Financial assets at amortised cost]
LoansAndAdvancesToCustomersAtAmortisedCost	Loans and advances to customers at amortised cost	The amount of loans and advances the entity has made to customers at amortised cost. [Refer: Loans and advances to customers; Financial assets at amortised cost]
MiscellaneousAssetsAbstract		
AssetbackedDebtInstrumentsHeld	Asset-backed debt instruments held	The amount of debt instruments held, including instruments called debt securities, that are backed by underlying assets. [Refer: Debt instruments held]
DebtInstrumentsHeld	Total debt instruments held	The amount of instruments representing indebtedness, including instruments called debt securities, held by the entity.
LoansAndAdvances	Loans and advances	The amount of loans and advances the entity has made.
LoansAndAdvancesToBanks		
LoansAndAdvancesToCentralBanks	Loans and advances to central banks	The amount of loans and advances the entity has made to central banks.
LoansAndAdvancesToOtherCreditInstitutions	Loans and advances to other credit institutions	The amount of loans and advances the entity has made to other credit institutions.
LoansAndAdvancesToCustomers	Loans and advances to customers	The amount of loans and advances the entity has made to customers.
CorporateLoans	Loans to corporate entities	The amount of corporate loans made by the entity. [Refer: Loans to corporate entities [member]]
ConsumerLoans	Loans to consumers	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]
CreditCardLoans	Credit card loans	The amount of credit card loans made by the entity.
MortgageLoans	Mortgage loans	The amount of mortgage loans made by the entity.

LIABILITIES		
name	label	documentation
CategoriesOfFinancialLiabilitiesAbstract		
FinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading		
DepositsAtFairValueThroughProfitOrLossThatMeetDefinitionOfHeldForTrading	Deposits at fair value through profit or loss that meet definition of held for trading	The amount of deposit liabilities held by the entity at fair value through profit or loss that meet the definition of held for trading. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]
DepositsFromBanksAtFairValueThroughProfitOrLossThatMeetDefinitionOfHeldForTrading	Deposits from banks at fair value through profit or loss that meet definition of held for trading	The amount of deposit liabilities from banks held by the entity at fair value through profit or loss that meet the definition of held for trading. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]
DepositsFromCustomersAtFairValueThroughProfitOrLossThatMeetDefinitionOfHeldForTrading	Deposits from customers at fair value through profit or loss that meet definition of held for trading	The amount of deposit liabilities from customers held by the entity at fair value through profit or loss that meet the definition of held for trading. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]
FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition		
DepositsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	Deposits at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of deposit liabilities held by the entity 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]
DepositsFromBanksAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	Deposits from banks at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of deposit liabilities from banks held by the entity 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]
DepositsFromCustomersAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	Deposits from customers at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of deposit liabilities from customers held by the entity 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]
DebtInstrumentsIssuedAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	Debt instruments issued at fair value through profit or loss, designated upon initial recognition or subsequently	The amount of instruments issued by the entity that represent indebtedness 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]
FinancialLiabilitiesAtFairValueThroughProfitOrLoss		
FinancialLiabilitiesAtAmortisedCost		
DepositsAtAmortisedCost	Deposits at amortised cost	The amount of deposit liabilities held by the entity at amortised cost. [Refer: Financial liabilities at amortised cost]
DepositsFromBanksAtAmortisedCost	Deposits from banks at amortised cost	The amount of deposit liabilities from banks held by the entity at amortised cost. [Refer: Financial liabilities at amortised cost]
DepositsFromCustomersAtAmortisedCost	Deposits from customers at amortised cost	The amount of deposit liabilities from customers held by the entity at amortised cost. [Refer: Financial liabilities at amortised cost]
DebtInstrumentsIssuedAtAmortisedCost	Debt instruments issued at amortised cost	The amount of instruments issued by the entity that represent indebtedness at amortised cost. [Refer: Financial liabilities at amortised cost]
SubordinatedLiabilitiesAtAmortisedCost	Subordinated liabilities at amortised cost	The amount of liabilities that are subordinate to other liabilities with respect to claims at amortised cost. [Refer: Financial liabilities at amortised cost]
MiscellaneousLiabilitiesAbstract		
DepositLiabilities	Deposit liabilities	The amount of deposit liabilities held by the entity.

Other Debit or Credit/Instant elements that could be used in the Balance sheet.

ASSETS	
FairValueOfInvestmentPropertyWhenEntityAppliesCostModel	Fair value of investment property when entity applies cost model
CarryingAmountOfAssetsAffectedByCurrencyNotBeingExchangeable	Carrying amount of assets affected by currency not being exchangeable
CarryingAmountOfAssetsExposedToRisk	Carrying amount of assets exposed to risk
LIABILITIES	
CarryingAmountOfLiabilitiesAffectedByCurrencyNotBeingExchangeable	Carrying amount of liabilities affected by currency not being exchangeable
CarryingAmountOfLiabilitiesExposedToRisk	Carrying amount of liabilities exposed to risk

Statement of comprehensive income, profit or loss

- New elements:

[800200] Notes - Analysis of income and expense

Concept name	Preferred label	Documentation label	Type
OtherComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossNetOfTax	Other components of other comprehensive income that will be reclassified to profit or loss, net of tax	The amount of individually immaterial components of other comprehensive income that will be reclassified to profit or loss, net of tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income]	Monetary _d uration, credit
OtherComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossNetOfTax	Other components of other comprehensive income that will not be reclassified to profit or loss, net of tax	The amount of individually immaterial components of other comprehensive income that will not be reclassified to profit or loss, net of tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income]	Monetary _d uration, credit
OtherComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossBeforeTax	Other components of other comprehensive income that will be reclassified to profit or loss, before tax	The amount of individually immaterial components of other comprehensive income that will be reclassified to profit or loss, before tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income, before tax]	Monetary _d uration, credit
OtherComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTax	Other components of other comprehensive income that will not be reclassified to profit or loss, before tax	The amount of individually immaterial components of other comprehensive income that will not be reclassified to profit or loss, before tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income, before tax]	Monetary _d uration, credit
IncomeTaxRelatingToOtherComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss	Income tax relating to other components of other comprehensive income that will be reclassified to profit or loss	The amount of income tax relating to other individually immaterial components of other comprehensive income that will be reclassified to profit or loss. [Refer: Other comprehensive income]	Monetary _d uration, debit
IncomeTaxRelatingToOtherComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLoss	Income tax relating to other components of other comprehensive income that will not be reclassified to profit or loss	The amount of income tax relating to other individually immaterial components of other comprehensive income that will not be reclassified to profit or loss.	Monetary _d uration, debit

classifiedToProfitOrLoss will not be reclassified to other comprehensive income profit or loss that will not be reclassified to profit or loss. [Refer: Other comprehensive income]

These elements are part of the Comprehensive income statement and have a credit balance (debit for income tax elements).

Other Duration elements that could be used in the Income statement			
name	label	documentation	balance
CurrentTaxExpenseIncomeRelatedToPillarTwoIncomeTaxes	Current tax expense (income), related to Pillar Two income taxes	The amount of current tax expense (income) related to Pillar Two income taxes.	debit
CurrentTaxExpenseIncomeRelatedToPillarTwoIncomeTaxes	Current tax expense (income), related to Pillar Two income taxes	The amount of current tax expense (income) related to Pillar Two income taxes.	
DepreciationPropertyPlantAndEquipmentIncludingRightofuseAssets	Depreciation, property, plant and equipment including right-of-use assets	The amount of depreciation of property, plant and equipment including right-of-use assets. [Refer: Depreciation and amortisation expense; Property, plant and equipment including right-of-use assets]	
ImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipmentIncludingRightofuseAssets	Impairment loss recognised in profit or loss, property, plant and equipment including right-of-use assets	The amount of impairment loss recognised in profit or loss for property, plant and equipment including right-of-use assets. [Refer: Impairment loss recognised in profit or loss; Property, plant and equipment including right-of-use assets]	
ReversalOfImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipmentIncludingRightofuseAssets	Reversal of impairment loss recognised in profit or loss, property, plant and equipment including right-of-use assets	The amount of reversal of impairment loss recognised in profit or loss for property, plant and equipment including right-of-use assets. [Refer: Reversal of impairment loss recognised in profit or loss; Property, plant and equipment including right-of-use assets]	
RevaluationIncreaseDecreasePropertyPlantAndEquipmentIncludingRightofuseAssets	Revaluation increase (decrease), property, plant and equipment including right-of-use assets	The increase (decrease) in property, plant and equipment including right-of-use assets resulting from revaluations to fair value. [Refer: Property, plant and equipment including right-of-use assets; Revaluation surplus]	
ImpairmentLossRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipmentIncludingRightofuseAssets	Impairment loss recognised in other comprehensive income, property, plant and equipment including right-of-use assets	The amount of impairment loss recognised in other comprehensive income for property, plant and equipment including right-of-use assets. [Refer: Impairment loss recognised in other comprehensive income; Property, plant and equipment including right-of-use assets]	
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipmentIncludingRightofuseAssets	Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment including right-of-use assets	The amount of reversal of impairment loss recognised in other comprehensive income for property, plant and equipment including right-of-use assets. [Refer: Reversal of impairment loss recognised in other comprehensive income; Property, plant and equipment including right-of-use assets]	
ImpairmentLossRecognisedInProfitOrLossRightofuseAssets	Impairment loss recognised in profit or loss, right-of-use assets	The amount of impairment loss recognised in profit or loss for right-of-use assets. [Refer: Impairment loss recognised in profit or loss; Right-of-use assets]	
ReversalOfImpairmentLossRecognisedInProfitOrLossRightofuseAssets	Reversal of impairment loss recognised in profit or loss, right-of-use assets	The amount of reversal of impairment loss recognised in profit or loss for right-of-use assets. [Refer: Reversal of impairment loss recognised in profit or loss; Right-of-use assets]	
ImpairmentLossRecognisedInOtherComprehensiveIncomeRightofuseAssets	Impairment loss recognised in other comprehensive income, right-of-use assets	The amount of impairment loss recognised in other comprehensive income for right-of-use assets. [Refer: Impairment loss recognised in other comprehensive income; Right-of-use assets]	
ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeRightofuseAssets	Reversal of impairment loss recognised in other comprehensive income, right-of-use assets	The amount of reversal of impairment loss recognised in other comprehensive income for right-of-use assets. [Refer: Reversal of impairment loss recognised in other comprehensive income; Right-of-use assets]	

Statement of cash flows

There are no changes in the [520000] Statement of cash flows, indirect method.

New elements:

[510000] Statement of cash flows, direct method		
Operating Activities		
name	label	documentation
CashFlowsFromUsedInOperatingActivitiesAbstract		
RecoveriesOnLoansPreviouslyWrittenOff	Recoveries on loans previously written off	The cash inflow from the recoveries on loans that were previously written off.
ClassesOfCashPaymentsAbstract		
PaymentsRelatingToRoyaltiesFeesAndCommissions	Payments relating to royalties, fees and commissions	The cash outflow from royalties, fees and commissions.
InterestPaidClassifiedAsOperatingActivities		
InterestPaidOnDepositLiabilitiesClassifiedAsOperatingActivities	Interest paid on deposit liabilities, classified as operating activities	The cash outflow for interest paid on deposit liabilities, classified as operating activities.
InterestReceivedClassifiedAsOperatingActivities		
InterestReceivedFromLoansAndAdvancesClassifiedAsOperatingActivities	Interest received from loans and advances, classified as operating activities	The cash inflow from interest received from loans and advances, classified as operating activities.
InterestReceivedFromDebtInstrumentsHeldClassifiedAsOperatingActivities	Interest received from debt instruments held, classified as operating activities	The cash inflow from interest received from debt instruments held, classified as operating activities.

[800300] Notes - Statement of cash flows, additional disclosures		
name	label	documentation
Operating Activities		
CashFlowsFromUsedInOperatingActivitiesAbstract		
AdjustmentsForDecreaseIncreaseInFinancialAssetsMeasuredAtAmortisedCost	Adjustments for decrease (increase) in financial assets measured at amortised cost	Adjustments for decrease (increase) in financial assets measured at amortised cost to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at amortised cost; Profit (loss)]
AdjustmentsForDecreaseIncreaseInFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome	Adjustments for decrease (increase) in financial assets measured at fair value through other comprehensive income	Adjustments for decrease (increase) in financial assets measured at fair value through other comprehensive income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at fair value through other comprehensive income; Profit (loss)]
AdjustmentsForDecreaseIncreaseInFinancialAssetsMeasuredAtFairValueThroughProfitOrLoss	Adjustments for decrease (increase) in financial assets measured at fair value through profit or loss	Adjustments for decrease (increase) in financial assets measured at fair value through profit or loss 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; Profit (loss)]
AdjustmentsForDecreaseIncreaseInFinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	Adjustments for decrease (increase) in financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	Adjustments for decrease (increase) in financial assets at fair value through profit or loss that were designated upon initial recognition or subsequently 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, designated upon initial recognition or subsequently; Profit (loss)]
AdjustmentsForDecreaseIncreaseInFinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue	Adjustments for decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	Adjustments for decrease (increase) in financial assets at fair value through profit or loss that are mandatorily measured at fair value 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, mandatorily measured at fair value; Profit (loss)]
AdjustmentsForIncreaseDecreaseInFinancialLiabilitiesMeasuredAtAmortisedCost	Adjustments for increase (decrease) in financial liabilities measured at amortised cost	Adjustments for increase (decrease) in financial liabilities measured at amortised cost to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial liabilities; Financial liabilities at amortised cost; Profit (loss)]
AdjustmentsForIncreaseDecreaseInFinancialLiabilitiesMeasuredAtFairValueThroughProfitOrLoss	Adjustments for increase (decrease) in financial liabilities measured at fair value through profit or loss	Adjustments for increase (decrease) in financial liabilities measured at fair value through profit or loss 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; Profit (loss)]
AdjustmentsForIncreaseDecreaseInFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	Adjustments for increase (decrease) in financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	Adjustments for increase (decrease) in financial liabilities measured at fair value through profit or loss that were designated upon initial recognition or subsequently 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, designated upon initial recognition or subsequently; Profit (loss)]
AdjustmentsForDecreaseIncreaseInLoansAndAdvances	Adjustments for decrease (increase) in loans and advances	Adjustments for decrease (increase) in loans and advances to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances; Profit (loss)]
AdjustmentsForDecreaseIncreaseInLoansAndAdvancesToCentralBanks	Adjustments for decrease (increase) in loans and advances to central banks	Adjustments for decrease (increase) in loans and advances to central banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to central banks; Profit (loss)]
AdjustmentsForDecreaseIncreaseInDebtInstrumentsHeld	Adjustments for decrease (increase) in debt instruments held	Adjustments for decrease (increase) in debt instruments held to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Debt instruments held; Profit (loss)]
AdjustmentsForDecreaseIncreaseInEquityInstrumentsHeld	Adjustments for decrease (increase) in equity instruments held	Adjustments for decrease (increase) in equity instruments held to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Equity instruments held; Profit (loss)]
AdjustmentsForDecreaseIncreaseInOtherFinancialAssets	Adjustments for decrease (increase) in other financial assets	Adjustments for decrease (increase) in financial assets that the entity does not separately disclose in the same statement or note to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other financial assets; Profit (loss)]
AdjustmentsForIncreaseDecreaseInDeposits	Adjustments for increase (decrease) in deposits	Adjustments for increase (decrease) in deposit liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposit liabilities; Profit (loss)]
AdjustmentsForIncreaseDecreaseInDebtInstrumentsIssued	Adjustments for increase (decrease) in debt instruments issued	Adjustments for increase (decrease) in debt instruments issued to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Debt instruments issued; Profit (loss)]
AdjustmentsForIncreaseDecreaseInOtherFinancialLiabilities	Adjustments for increase (decrease) in other financial liabilities	Adjustments for increase (decrease) in financial liabilities that the entity does not separately disclose in the same statement or note to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other financial liabilities; Profit (loss)]
AdjustmentsForImpairmentLossesReversalOfImpairmentLossesRecognisedInProfitOrLossFinancialAssets	Adjustments for impairment losses (reversal of impairment losses) recognised in profit or loss, financial assets	Adjustments for impairment losses (reversal of impairment losses) on financial assets 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]
AdjustmentsForGainsLossesOnChangeInFairValueOffFinancialAssets	Adjustments for gains (losses) on change in fair value of financial assets	Adjustments for gains (losses) on changes in the fair value of financial assets to reconcile profit (loss) to net cash flow from (used in) operating activities.
AdjustmentsForGainsLossesOnChangeInFairValueOffFinancialLiabilities	Adjustments for gains (losses) on change in fair value of financial liabilities	Adjustments for gains (losses) on changes in the fair value of financial liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities.
AdjustmentsForGainsLossesOnDisposalOfFinancialAssets	Adjustments for gains (losses) on disposal of financial assets	Adjustments for gains (losses) on disposals of financial assets in the scope of IFRS 9 to reconcile profit (loss) to net cash flow from (used in) operating activities.
PurchaseOfFinancialAssetsMeasuredAtAmortisedCostClassifiedAsInvestingActivities	Purchase of financial assets measured at amortised cost, classified as investing activities	The cash outflow for the purchase of financial assets measured at amortised cost, classified as investing activities.

Investing Activities		
CashFlowsFromUsedInInvestingActivitiesAbstract		
ProceedsFromSalesOrMaturityOfFinancialAssetsMeasuredAtAmortisedCostClassifiedAsInvestingActivities	Proceeds from sales or maturity of financial assets measured at amortised cost, classified as investing activities	The cash inflow from sales or maturity of financial assets measured at amortised cost, classified as investing activities.
PurchaseOfFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeClassifiedAsInvestingActivities	Purchase of financial assets measured at fair value through other comprehensive income, classified as investing activities	The cash outflow for the purchase of financial assets measured at fair value through other comprehensive income, classified as investing activities.
ProceedsFromSalesOrMaturityOfFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeClassifiedAsInvestingActivities	Proceeds from sales or maturity of financial assets measured at fair value through other comprehensive income, classified as investing activities	The cash inflow from sales or maturity of financial assets measured at fair value through other comprehensive income, classified as investing activities.
PurchaseOfFinancialAssetsMeasuredAtFairValueThroughProfitOrLossClassifiedAsInvestingActivities	Purchase of financial assets measured at fair value through profit or loss, classified as investing activities	The cash outflow for the purchase of financial assets measured at fair value through profit or loss, classified as investing activities.
ProceedsFromSalesOrMaturityOfFinancialAssetsMeasuredAtFairValueThroughProfitOrLossClassifiedAsInvestingActivities	Proceeds from sales or maturity of financial assets measured at fair value through profit or loss, classified as investing activities	The cash inflow from sales or maturity of financial assets measured at fair value through profit or loss, classified as investing activities.
Financing Activities		
CashFlowsFromUsedInFinancingActivitiesAbstract		
ProceedsFromIssueOfRegulatoryCapitalFinancialLiabilities	Proceeds from issue of regulatory capital, financial liabilities	The cash inflow from the issue of regulatory capital, classified as financial liabilities.
RepaymentsOfRegulatoryCapitalFinancialLiabilities	Repayments of regulatory capital, financial liabilities	The cash outflow for the repayments of regulatory capital, classified as financial liabilities.
ProceedsFromIssueOfRegulatoryCapitalEquity	Proceeds from issue of regulatory capital, equity	The cash inflow from the issue of regulatory capital, classified as equity instruments.
RepaymentsOfRegulatoryCapitalEquity	Repayments of regulatory capital, equity	The cash outflow for the repayments of regulatory capital, classified as equity instruments.

Statement of changes in equity

In the statement of changes in equity, for the dimensional analysis, Domain replaces the default member. Therefore, the corresponding table must be reconstructed with the following domains. [The same change occurs in the statement of comprehensive income for the classes of shares].

[610000] Statement of changes in equity	
ComponentsOfEquityDomain	Components of equity [domain]
ClassesOfShareCapitalDomain	Classes of share capital [domain]
InitiallyAppliedIFRSsDomain	Initially applied IFRSs [domain]
[310000] Statement of comprehensive income, profit or loss	
ClassesOfOrdinarySharesDomain	Classes of ordinary shares [domain]

Mandatory disclosures and accounting policies

[800500] Notes - List of notes

Concept name	Preferred label	Documentation label
NotesAndOtherExplanatoryInformationAbstract	Notes and other explanatory information [abstract]	Notes and other explanatory information [abstract]

This element is now defined as an abstract, therefore is no longer a text block (that used to be the parent of all disclosures) and is not a tag.

Other changes

Other changes in the 2023 and 2024 ESEF taxonomies relate to voluntary detail tagging. They do not have an impact on the elements that must mandatorily be tagged in the ESEF reports.

Expired 2023-01-01

Note that the following elements are marked as “expired 2023-01-01” in the label/reference linkbase of the taxonomy. These elements should only be used to tag non-restated comparative information.

[610000] Statement of changes in equity	
ReserveOfGainsAndLossesOnRemeasuringAvailableforsaleFinancialAssetsMember	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]
[410000] Statement of comprehensive income, OCI components presented net of tax	
GainsLossesOnRemeasuringAvailableforsaleFinancialAssetsNetOfTax	Gains (losses) on remeasuring available-for-sale financial assets, net of tax
ReclassificationAdjustmentsOnAvailableforsaleFinancialAssetsNetOfTax	Reclassification adjustments on available-for-sale financial assets, net of tax
OtherComprehensiveIncomeNetOfTaxAvailableforsaleFinancialAssets	Other comprehensive income, net of tax, available-for-sale financial assets
AdjustmentsForAmountsTransferredToInitialCarryingAmountOfHedgedItems	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
GainsLossesOnRemeasuringAvailableforsaleFinancialAssetsBeforeTax	Gains (losses) on remeasuring available-for-sale financial assets, before tax
ReclassificationAdjustmentsOnAvailableforsaleFinancialAssetsBeforeTax	Reclassification adjustments on available-for-sale financial assets, before tax
OtherComprehensiveIncomeBeforeTaxAvailableforsaleFinancialAssets	Other comprehensive income, before tax, available-for-sale financial assets
AmountsRemovedFromEquityAndIncludedInCarryingAmountOfNonfinancialAssetLiabilityWhoseAcquisitionOrIncurrenceWasHedgedHighlyProbableForecastTransactionBeforeTax	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
IncomeTaxRelatingToAvailableforsaleFinancialAssetsOfOtherComprehensiveIncome	Income tax relating to available-for-sale financial assets included in other comprehensive income
[800100] Notes - Subclassifications of assets, liabilities and equities	
NoncurrentFinancialAssetsAvailableforsale	Non-current financial assets available-for-sale
NoncurrentHeldtomaturityInvestments	Non-current held-to-maturity investments
NoncurrentLoansAndReceivables	Non-current loans and receivables
CurrentFinancialAssetsAvailableforsale	Current financial assets available-for-sale
CurrentHeldtomaturityInvestments	Current held-to-maturity investments
CurrentLoansAndReceivables	Current loans and receivables
FinancialAssetsAvailableforsale	Financial assets available-for-sale
HeldtomaturityInvestments	Held-to-maturity investments
LoansAndReceivables	Loans and receivables
ReserveOfGainsAndLossesOnRemeasuringAvailableforsaleFinancialAssets	Reserve of gains and losses on remeasuring available-for-sale financial assets
[800200] Notes - Analysis of income and expense	
InterestIncomeOnAvailableforsaleFinancialAssets	Interest income on available-for-sale financial assets
InterestIncomeOnHeldtomaturityInvestments	Interest income on held-to-maturity investments
InterestIncomeOnLoansAndReceivables	Interest income on loans and receivables
PurchaseOfAvailableforsaleFinancialAssets	Purchase of available-for-sale financial assets
ProceedsFromDisposalOrMaturityOfAvailableforsaleFinancialAssets	Proceeds from disposal or maturity of available-for-sale financial assets
[800300] Notes - Statement of cash flows, additional disclosures	
PurchaseOfAvailableforsaleFinancialAssets	Purchase of available-for-sale financial assets
ProceedsFromDisposalOrMaturityOfAvailableforsaleFinancialAssets	Proceeds from disposal or maturity of available-for-sale financial assets
[800500] Notes - List of notes	
DisclosureOfAvailableforsaleAssetsExplanatory	Disclosure of available-for-sale financial assets [text block]
[800610] Notes - List of material accounting policy information	
DescriptionOfAccountingPolicyForAvailableforsaleFinancialAssetsExplanatory	Description of accounting policy for available-for-sale financial assets [text block]
DescriptionOfAccountingPolicyForHeldtomaturityInvestmentsExplanatory	Description of accounting policy for held-to-maturity investments [text block]
DescriptionOfAccountingPolicyForLoansAndReceivablesExplanatory	Description of accounting policy for loans and receivables [text block]