IRIS

iXBRL

What is iXBRL?

eXtensible → Allows customization

Business Reporting → Uniquely defined concepts

Language → Machine understandable language

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in-line → Format of report and information display

eXtensible → Allows customization

Business Reporting → Uniquely defined concepts

Language → Machine understandable language

iXBRL syntax

| **in-line** | | **eXtensible** | | **Business Reporting** | | **Language** |

Format of report and information display

Allows customization

Uniquely defined concepts

Machine understandable language

HTML   XML

So,

XBRL = XML

iXBRL = XML + HTML = xHTML

iXBRL for Humans

TCS Group Holding PLC
Consolidated Statement of Financial Position

In millions of RR

	Note	31 December 2020	31 December 2019
ASSETS			
Cash and cash equivalents	5	136,351	55,564
Mandatory cash balances with the CBRF		5,379	3,448
Due from other banks	6	1,887	2,084
Loans and advances to customers	7	376,521	329,175
Financial derivatives	35	5,035	390
Investments in securities	8	238,454	135,178
Repurchase receivables	8	29	-
Guarantee deposits with payment systems	9	15,475	8,877
Brokerage receivables	10	24,064	2,799
Current income tax assets		3,133	815
Deferred income tax assets	26	947	1,517
Tangible fixed assets and right-of-use assets	11	10,481	10,560
Intangible assets	11	7,082	5,435
Other financial assets	12	31,070	21,673
Other non-financial assets	12	3,386	2,510
TOTAL ASSETS		859,294	580,025
LIABILITIES			
Due to banks	13	4,819	23
Customer accounts	14	626,837	411,614
Debt securities in issue	15	23,910	26,078
Financial derivatives	35	109	590
Brokerage payables	10	9,206	1,207
Deferred income tax liabilities	26	333	142
Subordinated debt	16	20,755	18,487
Insurance provisions	17	6,067	6,280
Other financial liabilities	18	34,337	14,648
Other non-financial liabilities	18	5,905	4,874
TOTAL LIABILITIES		732,278	483,943
EQUITY			
Share capital	19	230	230
Share premium	19	26,998	26,998
Treasury shares	19	(3,238)	(3,164)
Share-based payment reserve	38	1,548	1,039
Retained earnings		99,540	66,880
Revaluation reserve for investments in debt securities		1,849	3,996
Equity attributable to shareholders of the Company		126,927	95,979
Non-controlling interest	34	89	103
TOTAL EQUITY		127,016	96,082
TOTAL LIABILITIES AND EQUITY		859,294	580,025

Approved for issue and signed on behalf of the Board of directors on 10 March 2021.

Director

Mary Trimithiotou
Director

XBRL

Fact values

Context

Concept

Dimension

Entity identifier

Currency

iXBRL

Display structure

Fonts and Styling

Images

Data not tagged in XBRL

iXBRL for Humans

TCS Group Holding PLC

Notes to the Consolidated Financial Statements – 31 December 2020

1   Introduction

These consolidated financial statements have been prepared in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS") for the year ended 31 December 2020 for TCS Group Holding PLC (the "Company") and its subsidiaries (together referred to as the "Group"), and in accordance with the requirements of the Cyprus Companies Law, Cap.113.

The Company was incorporated, and is domiciled, in Cyprus in accordance with the provisions of the Companies Law, Cap. 113.

The Board of directors of the Company at the date of authorisation of these consolidated financial statements consists of: Constantinos Economides, Alexios Ioannides, Mary Trimithiotou, Jacques Der Megreditchian and Martin Robert Cocker.

The Company Secretary is Caelion Secretarial Limited, 25 Spyrou Araouzou, 25 Berengaria, 5th floor, Limassol 3036, Cyprus.

At 31 December 2020 and 2019 the share capital of the Company is comprised of class A shares and class B shares. A "class A" share is an ordinary share with a nominal value of USD 0.04 per share and carrying one vote. A "class B" share is an ordinary share with a nominal value of USD 0.04 per share and carrying 10 votes. As at 31 December 2020 the number of issued class A shares is 129,391,449 (2019: 119,291,268) and issued class B shares is 69,914,043 (2019: 80,014,224). Refer to Note 19 for further information on the share capital. On 25 October 2013 the Group completed an initial public offering of its class A ordinary shares in the form of global depository receipts (GDRs) listed on the London Stock Exchange plc. On 2 July 2019 the Group completed a secondary public offering (SPO) of its class A shares in the form of GDRs. On 28 October 2019 the Group's GDRs started trading also on the Moscow Exchange.

As at 31 December 2020 and 2019 the entities and the individuals holding either class A or class B shares of the Company were:

XBRL

- Fact values
- Context
- Concept
- Dimension
- Entity identifier
- Currency

iXBRL

- Display structure
- Fonts and Styling
- Data not tagged in XBRL

iXBRL for Machines

XBRL Document

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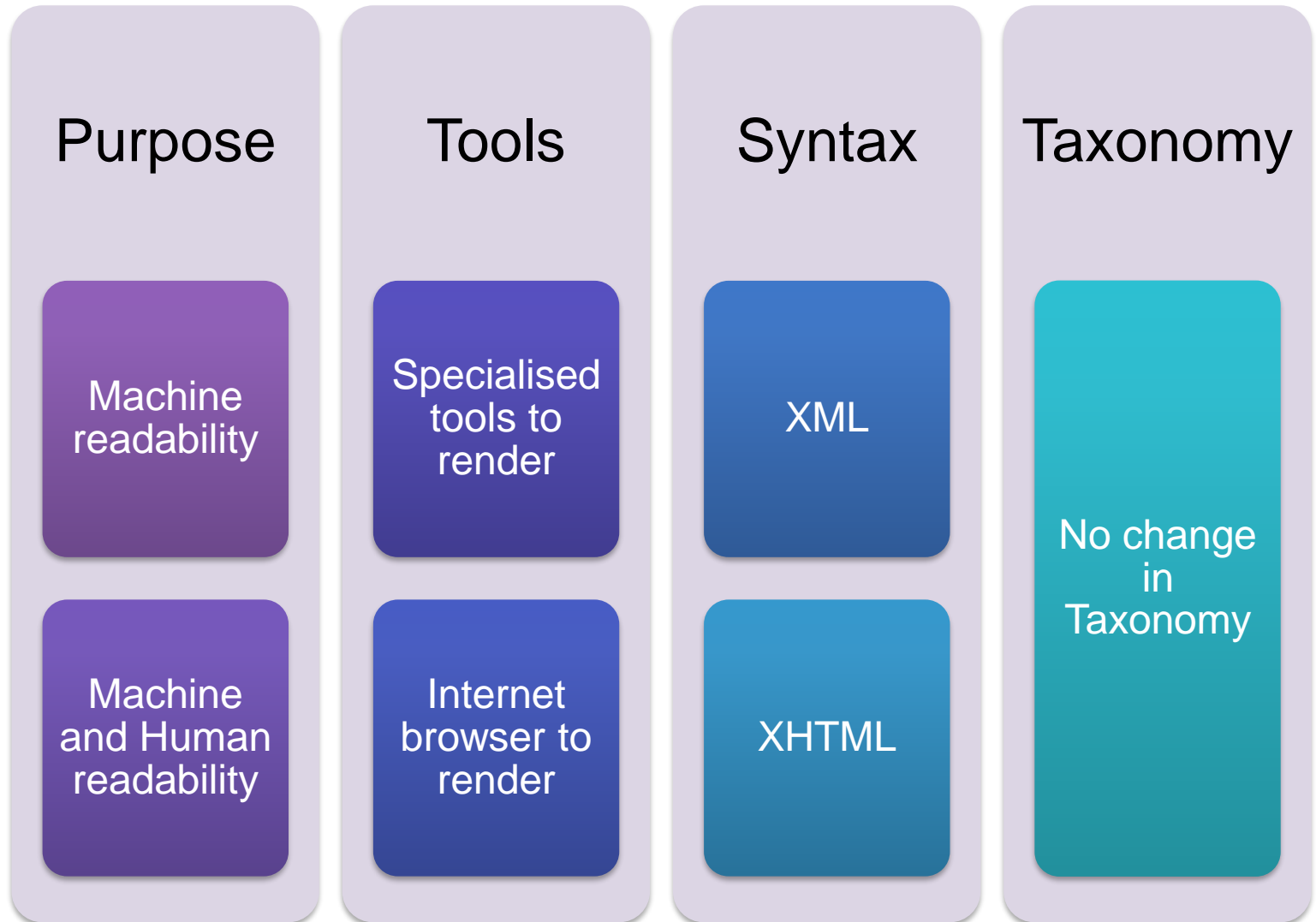
iXBRL Document

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1459  <tr>
1460  <td></td>
1461  <td class="right"><em>Called up<br/>Share capital</em></td>
1462  <td class="right"><em>Profit and<br/>loss account</em></td>
1463  <td class="right"><em>Total<br/>share-<br/>holders<br/>funds</em></td></tr>
1464  <tr>
1465  <td></td>
1466  <td class="right"><em>&#163;</em></td>
1467  <td class="right"><em>&#163;</em></td>
1468  <td class="right"><em>&#163;</em></td></tr>
1469  <tr>
1470  <td>As at 1 July 2012</td>
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1480  <td>As at 1 July 2013</td>
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1484  <tr>
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Key aspects to remember

	Purpose	Tools	Syntax	Taxonomy
XBRL	Machine readability	Specialised tools to render	XML	No change in Taxonomy
iXBRL	Machine and Human readability	Internet browser to render	XHTML	

Global Usage

Government regulators
- To make financial data of industries easily available in electronic format and to reduce cost of transformation
- Eg. **ESEF** in EU, **SEC** in US

Investors
- To view and download financial statements in machine-ready format
- Eg. **IRIS Business Services Limited** in India, **KBC Bank** in Belgium

Data aggregators
- To source the data directly from company's website instead of intermediaries
- Eg. **Reuters**, **Bloomberg**

Credit rating agencies
- To source data and run automated analysis instead of manual transformation
- Eg. **CRISIL**

Academic Researchers
- Easily accessible, viewable, searchable data

FINTECH startups
- To built integrated applications and services based on smartly tagged data
- Eg. **IRIS Business Services** in India, **Workiva** in US

Auditors
- To review and verify financial statements in an automated and electronic environment
- Eg. **KPMG** in Spain, **RSM** in Germany

Global Usages

For Investors

EN (kbc.com)
Compliance & Analytics Solutions | IRIS (irisbusiness.com)

For Regulators

filings.xbrl.org filing index

For Auditors

IRIS Audit Solution (iriscarbon.com