

March 2014

International Financial Reporting Standards (IFRS®)

The IFRS® Taxonomy Illustrated

A view of the International Financial Reporting Standards as presented in the IFRS Taxonomy 2014 (organised according to financial statements)



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This *IFRS Taxonomy Illustrated* has been prepared by the IFRS Foundation, 30 Cannon Street, London EC4M 6XH, United Kingdom.

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Introduction

XBRL (eXtensible Business Reporting Language) is a standard that is used to communicate information between businesses and other users of financial information. It provides a common, electronic format for business reporting. The IFRS Foundation XBRL Team is responsible for developing the XBRL representation of the IFRSs - including IASs (International Accounting Standards), Interpretations and the IFRS for SMEs (Small and Medium-sized Entities) - issued by the IASB, known as the IFRS Taxonomy.

Physically, the IFRS Taxonomy is composed of a set of electronic XBRL files and subsequently, it can be difficult for those not familiar with XBRL to understand the structure of the taxonomy without the use of software. In order to facilitate understanding of the Taxonomy and its structure, and ultimately to assist with the preparation of IFRS financial reports in XBRL format, the IFRS Foundation has published *The IFRS Taxonomy Illustrated*.

The IFRS Taxonomy Illustrated does not require knowledge of XBRL because it presents the structure of the IFRS Taxonomy in a simplified, visual format. *The IFRS Taxonomy Illustrated* sets out:

- The hierarchy of the taxonomy and the elements within it, which represent IFRS disclosure requirements.
- The required format of these elements, such as text, monetary values, etc.
- The IFRSs and IASs that these elements relate to.

The IFRS Taxonomy Illustrated also contains links to the eIFRS (electronic IFRSs), the IFRS Foundation's online subscription service that contains the electronic consolidated editions of the IFRSs and accompanying documents.

This version of *The IFRS Taxonomy Illustrated* reflects IFRSs and IASs as presented in the IFRS Taxonomy 2014¹ which was published on 5 March 2014. For the IFRS Taxonomy 2014, *The IFRS Taxonomy Illustrated* has been made available in three versions:

- IFRSs (excluding the IFRS for SMEs) organised according to financial statements.
- IFRSs (excluding the IFRS for SMEs) organised by IFRSs.
- The IFRS for SMEs (excluding all other IFRSs).

¹ The IFRS Taxonomy 2014 and related material are available from the IFRS website at <http://www.ifrs.org/XBRL>

How to read *The IFRS Taxonomy Illustrated*

This section explains the format and content of *The IFRS Taxonomy Illustrated*. The explanations given here apply throughout the document.

First column (hierarchy)	Second column (disclosure format)	Third column (IFRS reference)
[105000] Management commentary		
Management commentary [text block]	text block	MC - Framework for the presentation of management commentary Disclosure
Disclosure of nature of business [text block]	text block	MC 24 a Disclosure
Disclosure of management's objectives and its strategies for meeting those objectives [text block]	text block	MC 24 b Disclosure

First column - hierarchy

The first column of the document represents the hierarchy of the IFRSs:

- Column headings represent the name of an IFRS or IAS component. Each column heading is preceded by a six-digit number in square brackets which has a value between [100000] and [999999]. These numbers are artificial and provide viewing and sorting functionality (they are not related to the IFRSs or IASs).
- Rows below column headings represent the elements belonging to this component, which are IFRS or IAS disclosure requirements.

Second column - disclosure format

The second column of the document illustrates the possible formats that a given disclosure may take. These are:

- *text block* - denotes that the disclosure format is a text block.
- *text* - denotes that the disclosure format is text.
- *yyyy-mm-dd* - denotes that the disclosure format is a date.
- *X* - denotes that the disclosure format is a monetary value.
- *(X)* - denotes that the disclosure format is a negative monetary value.
- *X.XX* - denotes that the disclosure format is a decimalised value.
- *shares* - denotes that the disclosure format is a number of shares.
- *_____* - denotes that the disclosure format is the total sum of the preceding rows.
- *table* - denotes the beginning of a two-dimensional disclosure.
- *axis* - denotes an axis on a two-dimensional disclosure.
- *member* - denotes a member on an axis.
- *line items* - denotes the beginning of a series of disclosures for a table.
- A blank column denotes that no disclosure is required.

For monetary values:

- *instant* or *duration* - denotes that the disclosure represents a stock (if instant) or a flow (if duration).
- *credit* or *debit* - denotes the 'natural' balance of the disclosure.

Third column - IFRS reference

The third column indicates the corresponding IFRS or IAS paragraph/section for a given disclosure, together with the nature of the reference:

- *Common-practice* - denotes a common-practice reference.
- *Disclosure* - denotes an IFRS disclosure requirement.
- *Example* - denotes an IFRS example.

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[105000] Management commentary		
Management commentary [text block]	text block	MC - Framework for the presentation of management commentary Disclosure
Disclosure of nature of business [text block]	text block	MC 24 a Disclosure
Disclosure of management's objectives and its strategies for meeting those objectives [text block]	text block	MC 24 b Disclosure
Disclosure of entity's most significant resources, risks and relationships [text block]	text block	MC 24 c Disclosure
Disclosure of results of operations and prospects [text block]	text block	MC 24 d Disclosure
Disclosure of critical performance measures and indicators that management uses to evaluate entity's performance against stated objectives [text block]	text block	MC 24 e Disclosure
[110000] General information about financial statements		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a Disclosure
Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.16 a Disclosure, IAS 27.17 a Disclosure
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c Disclosure
Period covered by financial statements	text	IAS 1.51 c Disclosure
Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure
Level of rounding used in financial statements	text	IAS 1.51 e Disclosure
[210000] Statement of financial position, current/non-current		
Statement of financial position [abstract]		
Assets [abstract]		
Non-current assets [abstract]		
Property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Investment property	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Non-current biological assets	X instant, debit	IAS 1.54 f Disclosure
Trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Non-current inventories	X instant, debit	IAS 1.54 g Disclosure
Deferred tax assets	X instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax assets, non-current	X instant, debit	IAS 1.54 n Disclosure
Other non-current financial assets	X instant, debit	IAS 1.54 d Disclosure
Other non-current non-financial assets	X instant, debit	IAS 1.55 Common practice
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date on application of IFRS 9 IAS 39.37 a Disclosure, Effective on application of IFRS 9 IFRS 9.3.2.23 a Disclosure
Total non-current assets	X instant, debit	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure
Current assets [abstract]		
Current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Trade and other current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Current tax assets, current	X instant, debit	IAS 1.54 n Disclosure
Current biological assets	X instant, debit	IAS 1.54 f Disclosure
Other current financial assets	X instant, debit	IAS 1.54 d Disclosure
Other current non-financial assets	X instant, debit	IAS 1.55 Common practice
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date on application of IFRS 9 IAS 39.37 a Disclosure, Effective on application of IFRS 9 IFRS 9.3.2.23 a Disclosure
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.66 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Total current assets	X instant, debit	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure

Total assets	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e Example, IAS 1.IG6 Example
Share premium	X instant, credit	IAS 1.78 e Example
Treasury shares	(X) instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e Example
Other reserves	X instant, credit	IAS 1.78 e Example
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure
Total equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Liabilities [abstract]		
Non-current liabilities [abstract]		
Non-current provisions [abstract]		
Non-current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure
Total non-current provisions	X instant, credit	IAS 1.54 l Disclosure
Trade and other non-current payables	X instant, credit	IAS 1.54 k Disclosure
Deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax liabilities, non-current	X instant, credit	IAS 1.54 n Disclosure
Other non-current financial liabilities	X instant, credit	IAS 1.54 m Disclosure, IFRS 12.B13 c Disclosure
Other non-current non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Total non-current liabilities	X instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure
Current liabilities [abstract]		
Current provisions [abstract]		
Current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other current provisions	X instant, credit	IAS 1.78 d Disclosure
Total current provisions	X instant, credit	IAS 1.54 l Disclosure
Trade and other current payables	X instant, credit	IAS 1.54 k Disclosure
Current tax liabilities, current	X instant, credit	IAS 1.54 n Disclosure
Other current financial liabilities	X instant, credit	IAS 1.54 m Disclosure, IFRS 12.B13 b Disclosure
Other current non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Total current liabilities other than liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.69 Disclosure
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure
Total current liabilities	X instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Total liabilities	X instant, credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure
[220000] Statement of financial position, order of liquidity		
Statement of financial position [abstract]		
Assets [abstract]		
Property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Investment property	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Other financial assets	X instant, debit	IAS 1.54 d Disclosure
Other non-financial assets	X instant, debit	IAS 1.55 Common practice
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice

Biological assets	X instant, debit	IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Inventories	X instant, debit	IAS 1.54 g Disclosure
Current tax assets	X instant, debit	IAS 1.54 n Disclosure
Deferred tax assets	X instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Trade and other receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date on application of IFRS 9 IAS 39.37 a Disclosure, Effective on application of IFRS 9 IFRS 9.3.2.23 a Disclosure
Total assets	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e Example, IAS 1.16 Example
Share premium	X instant, credit	IAS 1.78 e Example
Treasury shares	(X) instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e Example
Other reserves	X instant, credit	IAS 1.78 e Example
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure
Total equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Liabilities [abstract]		
Trade and other payables	X instant, credit	IAS 1.54 k Disclosure
Provisions [abstract]		
Provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other provisions	X instant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Total provisions	X instant, credit	IAS 1.54 l Disclosure
Other financial liabilities	X instant, credit	IAS 1.54 m Disclosure
Other non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Current tax liabilities	X instant, credit	IAS 1.54 n Disclosure
Deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure
Total liabilities	X instant, credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure
[310000] Statement of comprehensive income, profit or loss, by function of expense		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Cost of sales	(X) duration, debit	IAS 1.103 Disclosure, IAS 1.99 Disclosure
Gross profit	X duration, credit	IAS 1.103 Example
Other income	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
Distribution costs	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Administrative expenses	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
Other expense	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
Other gains (losses)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice

Profit (loss) from operating activities	X duration, credit	IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X duration, credit	IAS 29.9 Disclosure
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Finance income	X duration, credit	IAS 1.85 Common practice
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 Common practice
Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value	X duration, credit	Effective on application of IFRS 9 IAS 1.82 ca Disclosure
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X duration, credit	Effective on application of IFRS 9 IFRS 7.24C b (vi) Disclosure, Effective on application of IFRS 9 IFRS 9.6.6.4 Disclosure
Profit (loss) before tax	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example
Tax income (expense)	(X) duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 ea Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.81B a (ii) Disclosure
Profit (loss), attributable to non-controlling interests	X duration, credit	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure
Earnings per share [text block]	text block	IAS 33.66 Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	IAS 33.66 Disclosure
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member [default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX duration	IAS 33.66 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX duration	IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX duration	IAS 33.66 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX duration	IAS 33.68 Disclosure
Total diluted earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure
[320000] Statement of comprehensive income, profit or loss, by nature of expense		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Other income	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
Increase (decrease) in inventories of finished goods and work in progress	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Other work performed by entity and capitalised	X duration, credit	IAS 1.IG6 Example
Raw materials and consumables used	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Employee benefits expense	(X) duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure
Depreciation and amortisation expense	(X) duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) duration, debit	IAS 1.99 Disclosure
Other expenses	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure

Other gains (losses)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice
Profit (loss) from operating activities	X duration, credit	IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X duration, credit	IAS 29.9 Disclosure
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Finance income	X duration, credit	IAS 1.85 Common practice
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 Common practice
Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value	X duration, credit	Effective on application of IFRS 9 IAS 1.82 ca Disclosure
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X duration, credit	Effective on application of IFRS 9 IFRS 7.24C b (vi) Disclosure, Effective on application of IFRS 9 IFRS 9.6.6.4 Disclosure
Profit (loss) before tax	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example
Tax income (expense)	(X) duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 ea Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.81B a (ii) Disclosure
Profit (loss), attributable to non-controlling interests	X duration, credit	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure
Earnings per share [text block]	text block	IAS 33.66 Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	IAS 33.66 Disclosure
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member [default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX duration	IAS 33.66 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX duration	IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX duration	IAS 33.66 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX duration	IAS 33.68 Disclosure
Total diluted earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure
[410000] Statement of comprehensive income, OCI components presented net of tax		
Statement of comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]		
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure

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	X duration, credit	IAS 1.82A a Disclosure
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.IG6 Example
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation, net of tax	X duration, credit	IAS 1.91 a Disclosure
Reclassification adjustments on exchange differences on translation, net of tax	(X) duration, debit	IAS 1.92 Disclosure, IAS 21.48 Disclosure
Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Available-for-sale financial assets [abstract]		
Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X duration, credit	Expiry date on application of IFRS 9 IAS 1.91 a Disclosure, Expiry date on application of IFRS 9 IFRS 7.20 a (ii) Disclosure
Reclassification adjustments on available-for-sale financial assets, net of tax	(X) duration, debit	Expiry date on application of IFRS 9 IAS 1.92 Disclosure, Expiry date on application of IFRS 9 IFRS 7.20 a (ii) Disclosure
Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date on application of IFRS 9 IAS 1.7 Disclosure, Expiry date on application of IFRS 9 IAS 1.91 a Disclosure
Cash flow hedges [abstract]		
Gains (losses) on cash flow hedges, net of tax	X duration, credit	IAS 1.91 a Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 c Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (i) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges, net of tax	(X) duration, debit	IAS 1.92 Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 d Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
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	(X) duration, debit	Expiry date on application of IFRS 9 IFRS 7.23 e Disclosure
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Hedges of net investment in foreign operations [abstract]		
Gains (losses) on hedges of net investments in foreign operations, net of tax	X duration, credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (i) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.13 a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	(X) duration, debit	IAS 1.92 Disclosure, IAS 39.102 Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.14 Disclosure
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X duration, credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.13 a Disclosure
Change in value of time value of options [abstract]		
Gains (losses) on change in value of time value of options, net of tax	X duration, credit	Effective on application of IFRS 9 IAS 1.91 a Disclosure
Reclassification adjustments on change in value of time value of options, net of tax	(X) duration, debit	Effective on application of IFRS 9 IAS 1.92 Disclosure
Other comprehensive income, net of tax, change in value of time value of options	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Change in value of forward elements of forward contracts [abstract]		
Gains (losses) on change in value of forward elements of forward contracts, net of tax	X duration, credit	Effective on application of IFRS 9 IAS 1.91 a Disclosure
Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	(X) duration, debit	Effective on application of IFRS 9 IAS 1.92 Disclosure
Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Change in value of foreign currency basis spreads [abstract]		
Gains (losses) on change in value of foreign currency basis spreads, net of tax	X duration, credit	Effective on application of IFRS 9 IAS 1.91 a Disclosure
Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	(X) duration, debit	Effective on application of IFRS 9 IAS 1.92 Disclosure
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
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	X duration, credit	IAS 1.82A b Disclosure
Total other comprehensive income that will be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.IG6 Example

Total other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81B b (ii) Disclosure
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81B b (i) Disclosure
[420000] Statement of comprehensive income, OCI components presented before tax		
Statement of comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 b Disclosure
Other comprehensive income, before tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 b Disclosure
Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 b Disclosure
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	X duration, credit	IAS 1.82A a Disclosure
Total other comprehensive income that will not be reclassified to profit or loss, before tax	X duration, credit	IAS 1.IG6 Common practice
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation, before tax	X duration, credit	IAS 1.91 b Disclosure
Reclassification adjustments on exchange differences on translation, before tax	(X) duration, debit	IAS 1.92 Disclosure, IAS 21.48 Disclosure
Other comprehensive income, before tax, exchange differences on translation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Available-for-sale financial assets [abstract]		
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X duration, credit	Expiry date on application of IFRS 9 IAS 1.91 b Disclosure, Expiry date on application of IFRS 9 IFRS 7.20 a (ii) Disclosure
Reclassification adjustments on available-for-sale financial assets, before tax	(X) duration, debit	Expiry date on application of IFRS 9 IAS 1.92 Disclosure, Expiry date on application of IFRS 9 IFRS 7.20 a (ii) Disclosure
Other comprehensive income, before tax, available-for-sale financial assets	X duration, credit	Expiry date on application of IFRS 9 IAS 1.7 Disclosure, Expiry date on application of IFRS 9 IAS 1.91 b Disclosure
Cash flow hedges [abstract]		
Gains (losses) on cash flow hedges, before tax	X duration, credit	IAS 1.91 b Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 c Disclosure
Reclassification adjustments on cash flow hedges, before tax	(X) duration, debit	IAS 1.92 Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 d Disclosure
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	(X) duration, debit	Expiry date on application of IFRS 9 IFRS 7.23 e Disclosure
Other comprehensive income, before tax, cash flow hedges	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Hedges of net investment in foreign operations [abstract]		
Gains (losses) on hedges of net investments in foreign operations, before tax	X duration, credit	IAS 1.91 b Disclosure, IAS 39.102 a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.13 a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, before tax	(X) duration, debit	IAS 1.92 Disclosure, IAS 39.102 Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.14 Disclosure
Other comprehensive income, before tax, hedges of net investments in foreign operations	X duration, credit	IAS 1.91 b Disclosure, IAS 39.102 a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.13 a Disclosure
Change in value of time value of options [abstract]		
Gains (losses) on change in value of time value of options, before tax	X duration, credit	Effective on application of IFRS 9 IAS 1.91 b Disclosure
Reclassification adjustments on change in value of time value of options, before tax	(X) duration, debit	Effective on application of IFRS 9 IAS 1.92 Disclosure

Other comprehensive income, before tax, change in value of time value of options	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 b Disclosure
Change in value of forward elements of forward contracts [abstract]		
Gains (losses) on change in value of forward elements of forward contracts, before tax	X duration, credit	Effective on application of IFRS 9 IAS 1.91 b Disclosure
Reclassification adjustments on change in value of forward elements of forward contracts, before tax	(X) duration, debit	Effective on application of IFRS 9 IAS 1.92 Disclosure
Other comprehensive income, before tax, change in value of forward elements of forward contracts	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 b Disclosure
Change in value of foreign currency basis spreads [abstract]		
Gains (losses) on change in value of foreign currency basis spreads, before tax	X duration, credit	Effective on application of IFRS 9 IAS 1.91 b Disclosure
Reclassification adjustments on change in value of foreign currency basis spreads, before tax	(X) duration, debit	Effective on application of IFRS 9 IAS 1.92 Disclosure
Other comprehensive income, before tax, change in value of foreign currency basis spreads	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 b Disclosure
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	X duration, credit	IAS 1.82A b Disclosure
Total other comprehensive income that will be reclassified to profit or loss, before tax	X duration, credit	IAS 1.IG6 Common practice
Total other comprehensive income, before tax	X duration, credit	IAS 1.91 b Disclosure
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]		
Income tax relating to investments in equity instruments of other comprehensive income	(X) duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to changes in revaluation surplus of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	(X) duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to hedges of investments in equity instruments of other comprehensive income	(X) duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	(X) duration, debit	IAS 1.91 Disclosure
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	(X) duration, debit	IAS 1.91 Disclosure
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]		
Income tax relating to exchange differences on translation of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to available-for-sale financial assets of other comprehensive income	(X) duration, debit	Expiry date on application of IFRS 9 IAS 12.81 ab Disclosure, Expiry date on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to cash flow hedges of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to hedges of net investments in foreign operations of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to change in value of time value of options of other comprehensive income	(X) duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to change in value of forward elements of forward contracts of other comprehensive income	(X) duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to change in value of foreign currency basis spreads of other comprehensive income	(X) duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(X) duration, debit	IAS 1.91 Disclosure
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	(X) duration, debit	IAS 1.91 Disclosure
Total other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81B b (ii) Disclosure
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81B b (i) Disclosure

[510000] Statement of cash flows, direct method

Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Classes of cash receipts from operating activities [abstract]		
Receipts from sales of goods and rendering of services	X duration, debit	IAS 7.14 a Example
Receipts from royalties, fees, commissions and other revenue	X duration, debit	IAS 7.14 b Example
Receipts from contracts held for dealing or trading purposes	X duration, debit	IAS 7.14 g Example
Receipts from premiums and claims, annuities and other policy benefits	X duration, debit	IAS 7.14 e Example
Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	X duration, debit	IAS 7.14 Example
Other cash receipts from operating activities	X duration, debit	IAS 7.14 Example
Classes of cash payments from operating activities [abstract]		
Payments to suppliers for goods and services	(X) duration, credit	IAS 7.14 c Example
Payments from contracts held for dealing or trading purpose	(X) duration, credit	IAS 7.14 g Example
Payments to and on behalf of employees	(X) duration, credit	IAS 7.14 d Example
Payments for premiums and claims, annuities and other policy benefits	(X) duration, credit	IAS 7.14 e Example
Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	(X) duration, credit	IAS 7.14 Example
Other cash payments from operating activities	(X) duration, credit	IAS 7.14 Example
Net cash flows from (used in) operations	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.14 Disclosure
Net cash flows from (used in) operating activities	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) investing activities [abstract]		
Cash flows from losing control of subsidiaries or other businesses	X duration, debit	IAS 7.39 Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	(X) duration, credit	IAS 7.39 Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	X duration, debit	IAS 7.16 d Example
Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c Example
Other cash receipts from sales of interests in joint ventures	X duration, debit	IAS 7.16 d Example
Other cash payments to acquire interests in joint ventures	(X) duration, credit	IAS 7.16 c Example
Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 b Example
Purchase of property, plant and equipment	(X) duration, credit	IAS 7.16 a Example
Proceeds from sales of intangible assets	X duration, debit	IAS 7.16 b Example
Purchase of intangible assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from sales of other long-term assets	X duration, debit	IAS 7.16 b Example
Purchase of other long-term assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Cash advances and loans made to other parties	(X) duration, credit	IAS 7.16 e Example
Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 f Example
Cash payments for future contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 g Example
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	X duration, debit	IAS 7.16 h Example
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) financing activities [abstract]		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X duration, debit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Proceeds from issuing shares	X duration, debit	IAS 7.17 a Example
Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 a Example
Payments to acquire or redeem entity's shares	(X) duration, credit	IAS 7.17 b Example
Payments of other equity instruments	(X) duration, credit	IAS 7.17 Common practice
Proceeds from borrowings	X duration, debit	IAS 7.17 c Example
Repayments of borrowings	(X) duration, credit	IAS 7.17 d Example
Payments of finance lease liabilities	(X) duration, credit	IAS 7.17 e Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice

Dividends paid	(X) duration, credit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X duration, debit	IAS 7.45 Disclosure
Effect of exchange rate changes on cash and cash equivalents [abstract]		
Effect of exchange rate changes on cash and cash equivalents	X duration, debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure
Net increase (decrease) in cash and cash equivalents	X duration, debit	IAS 7.45 Disclosure
Cash and cash equivalents at beginning of period	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Cash and cash equivalents at end of period	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
[520000] Statement of cash flows, indirect method		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Adjustments to reconcile profit (loss) [abstract]		
Adjustments for income tax expense	X duration, debit	IAS 7.35 Disclosure
Adjustments for finance costs	X duration, debit	IAS 7.20 c Common practice
Adjustments for decrease (increase) in inventories	X duration, debit	IAS 7.20 a Common practice
Adjustments for decrease (increase) in trade accounts receivable	X duration, debit	IAS 7.20 a Common practice
Adjustments for decrease (increase) in other operating receivables	X duration, debit	IAS 7.20 a Common practice
Adjustments for increase (decrease) in trade accounts payable	X duration, debit	IAS 7.20 a Common practice
Adjustments for increase (decrease) in other operating payables	X duration, debit	IAS 7.20 a Common practice
Adjustments for depreciation and amortisation expense	X duration, debit	IAS 7.20 b Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 7.20 b Common practice
Adjustments for provisions	X duration, debit	IAS 7.20 b Common practice
Adjustments for unrealised foreign exchange losses (gains)	X duration, debit	IAS 7.20 b Common practice
Adjustments for share-based payments	X duration, debit	IAS 7.20 b Common practice
Adjustments for fair value losses (gains)	X duration, debit	IAS 7.20 b Common practice
Adjustments for undistributed profits of associates	(X) duration, credit	IAS 7.20 b Common practice
Other adjustments for non-cash items	X duration, debit	IAS 7.20 b Common practice
Adjustments for losses (gains) on disposal of non-current assets	X duration, debit	IAS 7.14 Common practice
Other adjustments for which cash effects are investing or financing cash flow	X duration, debit	IAS 7.20 c Common practice
Other adjustments to reconcile profit (loss)	X duration, debit	IAS 7.20 Disclosure
Total adjustments to reconcile profit (loss)	X duration, debit	IAS 7.20 Disclosure
Net cash flows from (used in) operations	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.14 Disclosure
Net cash flows from (used in) operating activities	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) investing activities [abstract]		
Cash flows from losing control of subsidiaries or other businesses	X duration, debit	IAS 7.39 Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	(X) duration, credit	IAS 7.39 Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	X duration, debit	IAS 7.16 d Example
Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c Example
Other cash receipts from sales of interests in joint ventures	X duration, debit	IAS 7.16 d Example
Other cash payments to acquire interests in joint ventures	(X) duration, credit	IAS 7.16 c Example
Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 b Example
Purchase of property, plant and equipment	(X) duration, credit	IAS 7.16 a Example
Proceeds from sales of intangible assets	X duration, debit	IAS 7.16 b Example
Purchase of intangible assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from sales of other long-term assets	X duration, debit	IAS 7.16 b Example
Purchase of other long-term assets	(X) duration, credit	IAS 7.16 a Example

Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Cash advances and loans made to other parties	(X) duration, credit	IAS 7.16 e Example
Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 f Example
Cash payments for future contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 g Example
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	X duration, debit	IAS 7.16 h Example
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example; IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure; IAS 7.50 d Disclosure
Cash flows from (used in) financing activities [abstract]		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X duration, debit	IAS 7.42A Disclosure; IAS 7.42B Disclosure
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42A Disclosure; IAS 7.42B Disclosure
Proceeds from issuing shares	X duration, debit	IAS 7.17 a Example
Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 a Example
Payments to acquire or redeem entity's shares	(X) duration, credit	IAS 7.17 b Example
Payments of other equity instruments	(X) duration, credit	IAS 7.17 Common practice
Proceeds from borrowings	X duration, debit	IAS 7.17 c Example
Repayments of borrowings	(X) duration, credit	IAS 7.17 d Example
Payments of finance lease liabilities	(X) duration, credit	IAS 7.17 e Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example; IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure; IAS 7.50 d Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X duration, debit	IAS 7.45 Disclosure
Effect of exchange rate changes on cash and cash equivalents [abstract]		
Effect of exchange rate changes on cash and cash equivalents	X duration, debit	IAS 7.25 Disclosure; IAS 7.28 Disclosure
Net increase (decrease) in cash and cash equivalents	X duration, debit	IAS 7.45 Disclosure
Cash and cash equivalents at beginning of period	X instant, debit	IAS 1.54 i Disclosure; IAS 7.45 Disclosure; IFRS 12.B13 a Disclosure
Cash and cash equivalents at end of period	X instant, debit	IAS 1.54 i Disclosure; IAS 7.45 Disclosure; IFRS 12.B13 a Disclosure
[610000] Statement of changes in equity		
Statement of changes in equity [abstract]		
Statement of changes in equity [table]	table	IAS 1.106 Disclosure
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member [default]	IAS 1.106 Disclosure
Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure
Issued capital [member]	member	IAS 1.106 Disclosure
Share premium [member]	member	IAS 1.106 Disclosure
Treasury shares [member]	member	IAS 1.106 Disclosure
Other equity interest [member]	member	IAS 1.106 Disclosure
Other reserves [member]	member	IAS 1.106 Disclosure; IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example; IAS 16.39 Disclosure; IFRS 1.IG10 Disclosure
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example; IAS 21.52 b Disclosure
Reserve of cash flow hedges [member]	member	IAS 1.108 Example; Effective on application of IFRS 9 IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	Effective on application of IFRS 9 IAS 1.108 Example
Reserve of change in value of time value of options [member]	member	Effective on application of IFRS 9 IAS 1.108 Example; IFRS 9 IFRS 9.6.5.15 Disclosure
Reserve of change in value of forward elements of forward contracts [member]	member	Effective on application of IFRS 9 IAS 1.108 Example; Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads [member]	member	Effective on application of IFRS 9 IAS 1.108 Example; Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date on application of IFRS 9 IAS 1.108 Example

Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
Reserve of gains and losses from investments in equity instruments [member]	member	Effective on application of IFRS 9 IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective on application of IFRS 9 IAS 1.108 Example
Reserve for catastrophe [member]	member	IFRS 4.IG58 Disclosure
Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Non-controlling interests [member]	member	IAS 1.106 Disclosure
Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Previously stated [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure
Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 b (i) Disclosure, IAS 8.49 c Disclosure
Statement of changes in equity [line items]	line items	
Equity at beginning of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Changes in equity [abstract]		
Comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Issue of equity	X duration, credit	IAS 1.106 d (iii) Disclosure
Dividends recognised as distributions to owners	(X) duration, debit	IAS 1.107 Disclosure
Increase through other contributions by owners, equity	X duration, credit	IAS 1.106 d (iii) Disclosure
Decrease through other distributions to owners, equity	(X) duration, debit	IAS 1.106 d (iii) Disclosure
Increase (decrease) through other changes, equity	X duration, credit	IAS 1.106 d Disclosure
Increase (decrease) through treasury share transactions, equity	X duration, credit	IAS 1.106 d Disclosure
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X duration, credit	IAS 1.106 d (iii) Disclosure
Increase (decrease) through share-based payment transactions, equity	X duration, credit	IAS 1.106 d (iii) Disclosure
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	(X) duration, debit	Effective on application of IFRS 9 IFRS 7.24E a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.11 d (i) Disclosure
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	(X) duration, debit	Effective on application of IFRS 9 IFRS 9.6.5.15 b (i) Disclosure
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	(X) duration, debit	Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
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	(X) duration, debit	Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
Total increase (decrease) in equity	X duration, credit	IAS 1.106 d Disclosure
Equity at end of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure

[710000] Statement of changes in net assets available for benefits

Statement of changes in net assets available for benefits [abstract]		
Assets of benefit plan	X instant, debit	IAS 26.35 a (i) Disclosure
Description of basis of valuation of assets available for benefits	text	IAS 26.35 a (ii) Disclosure
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	text	IAS 26.35 a (iii) Disclosure
Explanation of details of any investment in employer	text	IAS 26.35 a (iv) Disclosure
Liabilities other than actuarial present value of promised retirement benefits	X instant, credit	IAS 26.35 a (v) Disclosure
Reconciliation of changes in net assets available for benefits [abstract]		
Net assets available for benefits at beginning of period	X instant, credit	IAS 26.35 a Disclosure
Changes in net assets available for benefits [abstract]		
Employer contributions	X duration, credit	IAS 26.35 b (i) Disclosure
Employee contributions	X duration, credit	IAS 26.35 b (ii) Disclosure
Investment income	X duration, credit	IAS 1.85 Common practice, IAS 26.35 b (iii) Disclosure
Other income	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
Benefits paid or payable	(X) duration, debit	IAS 26.35 b (v) Disclosure
Administrative expenses	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
Other expense	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
Tax income (expense)	(X) duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Profit (loss) on disposal of investments and changes in value of investments	X duration, credit	IAS 26.35 b (ix) Disclosure
Transfers from (to) other retirement benefit plans	X duration, credit	IAS 26.35 b (x) Disclosure
Total increase (decrease) in net assets available for benefits	X duration, credit	IAS 26.35 b Disclosure
Net assets available for benefits at end of period	X instant, credit	IAS 26.35 a Disclosure
Description of funding policy	text	IAS 26.35 c Disclosure
Actuarial present value of promised retirement benefits	X instant, credit	IAS 26.35 d Disclosure
Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	text	IAS 26.35 e Disclosure
Description of retirement benefit plan	text	IAS 26.36 Disclosure
Names of employers and employee groups covered	text	IAS 26.36 a Disclosure
Number of participants of retirement benefit plan receiving benefits	X.XX duration	IAS 26.36 b Disclosure
Number of other participants of retirement benefit plan	X.XX duration	IAS 26.36 b Disclosure
Description of type of retirement benefit plan	text	IAS 26.36 c Disclosure
Explanation of whether participants contribute to retirement benefit plan	text	IAS 26.36 d Disclosure
Description of retirement benefits promised to participants	text	IAS 26.36 e Disclosure
Description of any retirement benefit plan termination terms	text	IAS 26.36 f Disclosure
Explanation of changes in description of retirement benefit plan	text	IAS 26.36 g Disclosure
[800100] Notes - Subclassifications of assets, liabilities and equities		
Subclassifications of assets, liabilities and equities [abstract]		
Property, plant and equipment [abstract]		
Land and buildings [abstract]		
Land	X instant, debit	IAS 16.37 a Example
Buildings	X instant, debit	IAS 16.37 Common practice
Total land and buildings	X instant, debit	IAS 16.37 b Example
Machinery	X instant, debit	IAS 16.37 c Example
Vehicles [abstract]		
Ships	X instant, debit	IAS 16.37 d Example
Aircraft	X instant, debit	IAS 16.37 e Example
Motor vehicles	X instant, debit	IAS 16.37 f Example
Total vehicles	X instant, debit	IAS 16.37 Common practice
Fixtures and fittings	X instant, debit	IAS 16.37 g Example
Office equipment	X instant, debit	IAS 16.37 h Example
Tangible exploration and evaluation assets	X instant, debit	IFRS 6.25 Disclosure
Mining assets	X instant, debit	IAS 16.37 Common practice
Oil and gas assets	X instant, debit	IAS 16.37 Common practice
Construction in progress	X instant, debit	IAS 16.37 Common practice
Other property, plant and equipment	X instant, debit	IAS 16.37 Common practice
Total property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Intangible assets and goodwill [abstract]		

Intangible assets other than goodwill [abstract]		
Brand names	X instant, debit	IAS 38.119 a Example
Intangible exploration and evaluation assets	X instant, debit	IAS 38.119 Common practice, IFRS 6.25 Disclosure
Mastheads and publishing titles	X instant, debit	IAS 38.119 b Example
Computer software	X instant, debit	IAS 38.119 c Example
Licences and franchises	X instant, debit	IAS 38.119 d Example
Copyrights, patents and other industrial property rights, service and operating rights	X instant, debit	IAS 38.119 e Example
Recipes, formulae, models, designs and prototypes	X instant, debit	IAS 38.119 f Example
Intangible assets under development	X instant, debit	IAS 38.119 g Example
Other intangible assets	X instant, debit	IAS 38.119 Common practice
Total intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
Total intangible assets and goodwill	X instant, debit	IAS 1.55 Common practice
Investment property [abstract]		
Investment property completed	X instant, debit	IAS 1.112 c Common practice
Investment property under construction or development	X instant, debit	IAS 1.112 c Common practice
Total investment property	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Investments in subsidiaries, joint ventures and associates [abstract]		
Investments in subsidiaries	X instant, debit	IAS 27.10 Disclosure
Investments in joint ventures	X instant, debit	IAS 27.10 Disclosure
Investments in associates	X instant, debit	IAS 27.10 Disclosure
Total investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Trade and other non-current receivables [abstract]		
Non-current trade receivables	X instant, debit	IAS 1.78 b Example
Non-current receivables due from related parties	X instant, debit	IAS 1.78 b Example
Non-current prepayments	X instant, debit	IAS 1.78 b Example
Non-current lease prepayments	X instant, debit	IAS 1.55 Common practice
Non-current receivables from taxes other than income tax	X instant, debit	IAS 1.78 b Common practice
Non-current value added tax receivables	X instant, debit	IAS 1.78 b Common practice
Non-current receivables from sale of properties	X instant, debit	IAS 1.78 b Common practice
Non-current receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice
Other non-current receivables	X instant, debit	IAS 1.78 b Example
Total trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Miscellaneous non-current assets [abstract]		
Non-current net defined benefit asset	X instant, debit	IAS 1.55 Common practice
Non-current restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice
Non-current derivative financial assets	X instant, debit	IAS 1.55 Common practice
Non-current finance lease receivables	X instant, debit	IAS 1.55 Common practice
Non-current interest receivable	X instant, debit	IAS 1.112 c Common practice
Non-current investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 Common practice
Long-term deposits	X instant, debit	IAS 1.55 Common practice
Investments in joint ventures accounted for using equity method	X instant, debit	IAS 1.55 Common practice
Investments in associates accounted for using equity method	X instant, debit	IAS 1.55 Common practice
Other non-current assets	X instant, debit	IAS 1.55 Common practice
Trade and other current receivables [abstract]		
Current trade receivables	X instant, debit	IAS 1.68 Example, IAS 1.78 b Example
Current receivables due from related parties	X instant, debit	IAS 1.78 b Example
Current prepayments [abstract]		
Current advances to suppliers	X instant, debit	IAS 1.112 c Common practice
Current prepaid expenses	X instant, debit	IAS 1.112 c Common practice
Total current prepayments	X instant, debit	IAS 1.78 b Example
Current receivables from taxes other than income tax	X instant, debit	IAS 1.78 b Common practice
Current value added tax receivables	X instant, debit	IAS 1.78 b Common practice
Current receivables from sale of properties	X instant, debit	IAS 1.78 b Common practice
Current receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice
Other current receivables	X instant, debit	IAS 1.78 b Example
Total trade and other current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Trade and other receivables [abstract]		
Trade receivables	X instant, debit	IAS 1.78 b Example

Receivables due from related parties	X instant, debit	IAS 1.78 b Example
Prepayments	X instant, debit	IAS 1.78 b Example
Receivables from taxes other than income tax	X instant, debit	IAS 1.78 b Common practice
Value added tax receivables	X instant, debit	IAS 1.78 b Common practice
Receivables from sale of properties	X instant, debit	IAS 1.78 b Common practice
Receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice
Other receivables	X instant, debit	IAS 1.78 b Example
Total trade and other receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Categories of non-current financial assets [abstract]		
Non-current financial assets at fair value through profit or loss [abstract]		
Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 a Disclosure
Non-current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 a Disclosure
Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective on application of IFRS 9 IFRS 7.8 a Disclosure
Total non-current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure
Non-current financial assets available-for-sale	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 d Disclosure
Non-current held-to-maturity investments	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 b Disclosure
Non-current loans and receivables	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 c Disclosure
Non-current financial assets at fair value through other comprehensive income	X instant, debit	Effective on application of IFRS 9 IFRS 7.8 h Disclosure
Non-current financial assets at amortised cost	X instant, debit	Effective on application of IFRS 9 IFRS 7.8 f Disclosure
Total non-current financial assets	X instant, debit	IFRS 7.25 Disclosure
Categories of current financial assets [abstract]		
Current financial assets at fair value through profit or loss [abstract]		
Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective on application of IFRS 9 IFRS 7.8 a Disclosure
Total current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure
Current financial assets available-for-sale	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 d Disclosure
Current held-to-maturity investments	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 b Disclosure
Current loans and receivables	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 c Disclosure
Current financial assets at fair value through other comprehensive income	X instant, debit	Effective on application of IFRS 9 IFRS 7.8 h Disclosure
Current financial assets at amortised cost	X instant, debit	Effective on application of IFRS 9 IFRS 7.8 f Disclosure
Total current financial assets	X instant, debit	IFRS 7.25 Disclosure
Categories of financial assets [abstract]		
Financial assets at fair value through profit or loss [abstract]		
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective on application of IFRS 9 IFRS 7.8 a Disclosure
Total financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure
Financial assets available-for-sale	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 d Disclosure
Held-to-maturity investments	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 b Disclosure
Loans and receivables	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.8 c Disclosure
Financial assets at fair value through other comprehensive income	X instant, debit	Effective on application of IFRS 9 IFRS 7.8 h Disclosure
Financial assets at amortised cost	X instant, debit	Effective on application of IFRS 9 IFRS 7.8 f Disclosure
Total financial assets	X instant, debit	IFRS 7.25 Disclosure
Classes of current inventories [abstract]		
Current raw materials and current production supplies [abstract]		

Current raw materials	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current production supplies	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice
Total current raw materials and current production supplies	X instant, debit	IAS 2.37 Common practice
Current merchandise	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current work in progress	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current finished goods	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice
Current spare parts	X instant, debit	IAS 2.37 Common practice
Property intended for sale in ordinary course of business	X instant, debit	IAS 1.55 Common practice
Other current inventories	X instant, debit	IAS 2.37 Common practice
Total current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Non-current inventories arising from extractive activities [abstract]		
Non-current ore stockpiles	X instant, debit	IAS 2.37 Common practice
Current inventories arising from extractive activities [abstract]		
Current ore stockpiles	X instant, debit	IAS 2.37 Common practice
Current crude oil	X instant, debit	IAS 2.37 Common practice
Current petroleum and petrochemical products	X instant, debit	IAS 2.37 Common practice
Current natural gas	X instant, debit	IAS 2.37 Common practice
Cash and cash equivalents [abstract]		
Cash [abstract]		
Cash on hand	X instant, debit	IAS 7.45 Common practice
Balances with banks	X instant, debit	IAS 7.45 Common practice
Total cash	X instant, debit	IAS 7.45 Common practice
Cash equivalents [abstract]		
Short-term deposits, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice
Short-term investments, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice
Other banking arrangements, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice
Total cash equivalents	X instant, debit	IAS 7.45 Common practice
Other cash and cash equivalents	X instant, debit	IAS 7.45 Common practice
Total cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]		
Non-current assets or disposal groups classified as held for sale	X instant, debit	IFRS 5.38 Disclosure
Non-current assets or disposal groups classified as held for distribution to owners	X instant, debit	IFRS 5.38 Disclosure, IFRS 5.5A Disclosure
Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Miscellaneous current assets [abstract]		
Current net defined benefit asset	X instant, debit	IAS 1.55 Common practice
Current restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice
Current derivative financial assets	X instant, debit	IAS 1.55 Common practice
Current finance lease receivables	X instant, debit	IAS 1.55 Common practice
Current interest receivable	X instant, debit	IAS 1.112 c Common practice
Current investments	X instant, debit	IAS 1.55 Common practice
Short-term deposits, not classified as cash equivalents	X instant, debit	IAS 1.55 Common practice
Current prepayments and other current assets	X instant, debit	IAS 1.55 Common practice
Other current assets	X instant, debit	IAS 1.55 Common practice
Miscellaneous assets [abstract]		
Net defined benefit asset	X instant, debit	IAS 1.55 Common practice
Restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice
Derivative financial assets	X instant, debit	IAS 1.55 Common practice
Finance lease receivables	X instant, debit	IAS 1.55 Common practice
Interest receivable	X instant, debit	IAS 1.112 c Common practice
Investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 Common practice
Equity instruments held	X instant, debit	IAS 1.55 Common practice
Debt instruments held [abstract]		
Bank debt instruments held	X instant, debit	IAS 1.112 c Common practice
Corporate debt instruments held	X instant, debit	IAS 1.112 c Common practice
Government debt instruments held	X instant, debit	IAS 1.112 c Common practice
Asset-backed debt instruments held	X instant, debit	IAS 1.112 c Common practice
Other debt instruments held	X instant, debit	IAS 1.112 c Common practice
Total debt instruments held	X instant, debit	IAS 1.55 Common practice

Loans and advances to banks	X instant, debit	IAS 1.55 Common practice
Loans and advances to customers	X instant, debit	IAS 1.55 Common practice
Corporate loans	X instant, debit	IAS 1.112 c Common practice
Consumer loans	X instant, debit	IAS 1.112 c Common practice
Cash and bank balances at central banks	X instant, debit	IAS 1.55 Common practice
Mandatory reserve deposits at central banks	X instant, debit	IAS 1.112 c Common practice
Bank balances at central banks other than mandatory reserve deposits	X instant, debit	IAS 1.112 c Common practice
Reverse repurchase agreements and cash collateral on securities borrowed	X instant, debit	IAS 1.55 Common practice
Investments for risk of policyholders	X instant, debit	IAS 1.55 Common practice
Items in course of collection from other banks	X instant, debit	IAS 1.55 Common practice
Other assets	X instant, debit	IAS 1.55 Common practice
Classes of other provisions [abstract]		
Warranty provision [abstract]		
Non-current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example
Current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example
Total warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example
Restructuring provision [abstract]		
Non-current restructuring provision	X instant, credit	IAS 37.70 Example
Current restructuring provision	X instant, credit	IAS 37.70 Example
Total restructuring provision	X instant, credit	IAS 37.70 Example
Legal proceedings provision [abstract]		
Non-current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example
Current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example
Total legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example
Refunds provision [abstract]		
Non-current refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy Example
Current refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy Example
Total refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy Example
Onerous contracts provision [abstract]		
Non-current onerous contracts provision	X instant, credit	IAS 37 - Example 8 An onerous contract Example
Current onerous contracts provision	X instant, credit	IAS 37 - Example 8 An onerous contract Example
Total onerous contracts provision	X instant, credit	IAS 37 - Example 8 An onerous contract Example
Provision for decommissioning, restoration and rehabilitation costs [abstract]		
Non-current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures Example
Current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures Example
Total provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures Example
Miscellaneous other provisions [abstract]		
Non-current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Total miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Other provisions [abstract]		
Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure
Other current provisions	X instant, credit	IAS 1.78 d Disclosure
Total other provisions	X instant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Borrowings [abstract]		
Non-current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Current borrowings and current portion of non-current borrowings [abstract]		
Current borrowings	X instant, credit	IAS 1.55 Common practice
Current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Total borrowings	X instant, credit	IAS 1.55 Common practice
Non-current portion of non-current borrowings, by type [abstract]		
Non-current portion of non-current loans received	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current bonds issued	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 c Common practice
Non-current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 c Common practice
Non-current portion of other non-current borrowings	X instant, credit	IAS 1.112 c Common practice
Total non-current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Current borrowings and current portion of non-current borrowings, by type [abstract]		

Current loans received and current portion of non-current loans received	X instant, credit	IAS 1.112 c Common practice
Current secured bank loans received and current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 c Common practice
Current unsecured bank loans received and current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 c Common practice
Current bonds issued and current portion of non-current bonds issued	X instant, credit	IAS 1.112 c Common practice
Current notes and debentures issued and current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 c Common practice
Current commercial papers issued and current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 c Common practice
Other current borrowings and current portion of other non-current borrowings	X instant, credit	IAS 1.112 c Common practice
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Borrowings, by type [abstract]		
Loans received	X instant, credit	IAS 1.112 c Common practice
Secured bank loans received	X instant, credit	IAS 1.112 c Common practice
Unsecured bank loans received	X instant, credit	IAS 1.112 c Common practice
Bonds issued	X instant, credit	IAS 1.112 c Common practice
Notes and debentures issued	X instant, credit	IAS 1.112 c Common practice
Commercial papers issued	X instant, credit	IAS 1.112 c Common practice
Other borrowings	X instant, credit	IAS 1.112 c Common practice
Total borrowings	X instant, credit	IAS 1.55 Common practice
Trade and other non-current payables [abstract]		
Non-current trade payables	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties	X instant, credit	IAS 1.78 Common practice
Accruals and deferred income classified as non-current [abstract]		
Deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice
Rent deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice
Accruals classified as non-current	X instant, credit	IAS 1.78 Common practice
Total accruals and deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice
Non-current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice
Non-current value added tax payables	X instant, credit	IAS 1.78 Common practice
Non-current retention payables	X instant, credit	IAS 1.78 Common practice
Other non-current payables	X instant, credit	IAS 1.55 Common practice
Total trade and other non-current payables	X instant, credit	IAS 1.54 k Disclosure
Trade and other current payables [abstract]		
Current trade payables	X instant, credit	IAS 1.70 Example, IAS 1.78 Common practice
Current payables to related parties	X instant, credit	IAS 1.78 Common practice
Accruals and deferred income classified as current [abstract]		
Deferred income classified as current	X instant, credit	IAS 1.78 Common practice
Rent deferred income classified as current	X instant, credit	IAS 1.78 Common practice
Accruals classified as current	X instant, credit	IAS 1.78 Common practice
Short-term employee benefits accruals	X instant, credit	IAS 1.78 Common practice
Total accruals and deferred income classified as current	X instant, credit	IAS 1.78 Common practice
Current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice
Current value added tax payables	X instant, credit	IAS 1.78 Common practice
Current retention payables	X instant, credit	IAS 1.78 Common practice
Other current payables	X instant, credit	IAS 1.55 Common practice
Total trade and other current payables	X instant, credit	IAS 1.54 k Disclosure
Trade and other payables [abstract]		
Trade payables	X instant, credit	IAS 1.78 Common practice
Payables to related parties	X instant, credit	IAS 1.78 Common practice
Accruals and deferred income [abstract]		
Deferred income	X instant, credit	IAS 1.78 Common practice
Rent deferred income	X instant, credit	IAS 1.78 Common practice
Accruals	X instant, credit	IAS 1.78 Common practice
Total accruals and deferred income	X instant, credit	IAS 1.78 Common practice
Payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice
Value added tax payables	X instant, credit	IAS 1.78 Common practice
Retention payables	X instant, credit	IAS 1.78 Common practice
Other payables	X instant, credit	IAS 1.55 Common practice
Total trade and other payables	X instant, credit	IAS 1.54 k Disclosure
Categories of non-current financial liabilities [abstract]		
Non-current financial liabilities at fair value through profit or loss [abstract]		

Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	IFRS 7.8 e Disclosure
Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, credit	IFRS 7.8 e Disclosure
Total non-current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure
Non-current financial liabilities at amortised cost	X instant, credit	Expiry date on application of IFRS 9 IFRS 7.8 f Disclosure- Effective on application of IFRS 9 IFRS 7.8 g Disclosure
Total non-current financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Categories of current financial liabilities [abstract]		
Current financial liabilities at fair value through profit or loss [abstract]		
Current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	IFRS 7.8 e Disclosure
Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, credit	IFRS 7.8 e Disclosure
Total current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure
Current financial liabilities at amortised cost	X instant, credit	Expiry date on application of IFRS 9 IFRS 7.8 f Disclosure- Effective on application of IFRS 9 IFRS 7.8 g Disclosure
Total current financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Categories of financial liabilities [abstract]		
Financial liabilities at fair value through profit or loss [abstract]		
Financial liabilities at fair value through profit or loss that meet definition of held for trading	X instant, credit	IFRS 7.8 e Disclosure
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, credit	IFRS 7.8 e Disclosure
Total financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure
Financial liabilities at amortised cost	X instant, credit	Expiry date on application of IFRS 9 IFRS 7.8 f Disclosure- Effective on application of IFRS 9 IFRS 7.8 g Disclosure
Total financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Miscellaneous non-current liabilities [abstract]		
Non-current net defined benefit liability	X instant, credit	IAS 1.55 Common practice
Non-current derivative financial liabilities	X instant, credit	IAS 1.55 Common practice
Non-current government grants	X instant, credit	IAS 1.55 Common practice
Non-current finance lease liabilities	X instant, credit	IAS 1.55 Common practice
Non-current advances received	X instant, credit	IAS 1.55 Common practice
Non-current dividend payables	X instant, credit	IAS 1.55 Common practice
Non-current interest payable	X instant, credit	IAS 1.112 c Common practice
Non-current deposits from customers	X instant, credit	IAS 1.55 Common practice
Other non-current liabilities	X instant, credit	IAS 1.55 Common practice
Miscellaneous current liabilities [abstract]		
Current net defined benefit liability	X instant, credit	IAS 1.55 Common practice
Current derivative financial liabilities	X instant, credit	IAS 1.55 Common practice
Current government grants	X instant, credit	IAS 1.55 Common practice
Current finance lease liabilities	X instant, credit	IAS 1.55 Common practice
Current advances received	X instant, credit	IAS 1.55 Common practice
Current dividend payables	X instant, credit	IAS 1.55 Common practice
Current interest payable	X instant, credit	IAS 1.112 c Common practice
Current deposits from customers	X instant, credit	IAS 1.55 Common practice
Current accrued expenses and other current liabilities	X instant, credit	IAS 1.55 Common practice
Other current liabilities	X instant, credit	IAS 1.55 Common practice
Miscellaneous liabilities [abstract]		
Net defined benefit liability	X instant, credit	IAS 1.55 Common practice
Derivative financial liabilities	X instant, credit	IAS 1.55 Common practice
Government grants	X instant, credit	IAS 1.55 Common practice
Finance lease liabilities	X instant, credit	IAS 1.55 Common practice
Advances received	X instant, credit	IAS 1.55 Common practice
Dividend payables	X instant, credit	IAS 1.55 Common practice
Interest payable	X instant, credit	IAS 1.112 c Common practice
Deposits from banks	X instant, credit	IAS 1.55 Common practice
Deposits from customers [abstract]		
Balances on term deposits from customers	X instant, credit	IAS 1.112 c Common practice
Balances on demand deposits from customers	X instant, credit	IAS 1.112 c Common practice
Balances on current accounts from customers	X instant, credit	IAS 1.112 c Common practice
Balances on other deposits from customers	X instant, credit	IAS 1.112 c Common practice
Total deposits from customers	X instant, credit	IAS 1.55 Common practice

Liabilities due to central banks	X instant, credit	IAS 1.55 Common practice
Subordinated liabilities [abstract]		
Dated subordinated liabilities	X instant, credit	IAS 1.112 c Common practice
Undated subordinated liabilities	X instant, credit	IAS 1.112 c Common practice
Total subordinated liabilities	X instant, credit	IAS 1.55 Common practice
Debt instruments issued	X instant, credit	IAS 1.55 Common practice
Repurchase agreements and cash collateral on securities lent	X instant, credit	IAS 1.55 Common practice
Investment contracts liabilities	X instant, credit	IAS 1.55 Common practice
Items in course of transmission to other banks	X instant, credit	IAS 1.55 Common practice
Other liabilities	X instant, credit	IAS 1.55 Common practice
Miscellaneous equity [abstract]		
Capital reserve	X instant, credit	IAS 1.55 Common practice
Additional paid-in capital	X instant, credit	IAS 1.55 Common practice
Accumulated other comprehensive income	X instant, credit	IAS 1.55 Common practice
Other reserves [abstract]		
Revaluation surplus	X instant, credit	IAS 16.39 Disclosure, IAS 38.85 Disclosure
Reserve of exchange differences on translation	X instant, credit	IAS 21.52 b Disclosure
Reserve of cash flow hedges	X instant, credit	IAS 1.78 e Common practice, Effective on application of IFRS 9 IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	X instant, credit	Effective on application of IFRS 9 IAS 1.78 e Common practice
Reserve of change in value of time value of options	X instant, credit	Effective on application of IFRS 9 IAS 1.78 e Common practice, Effective on application of IFRS 9 IFRS 9.6.5.15 Disclosure
Reserve of change in value of forward elements of forward contracts	X instant, credit	Effective on application of IFRS 9 IAS 1.78 e Common practice, Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads	X instant, credit	Effective on application of IFRS 9 IAS 1.78 e Common practice, Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on remeasuring available-for-sale financial assets	X instant, credit	Expiry date on application of IFRS 9 IAS 1.78 e Common practice
Reserve of share-based payments	X instant, credit	IAS 1.78 e Common practice
Reserve of remeasurements of defined benefit plans	X instant, credit	IAS 1.78 e Common practice
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	X instant, credit	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
Reserve of gains and losses from investments in equity instruments	X instant, credit	Effective on application of IFRS 9 IAS 1.78 e Common practice
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X instant, credit	Effective on application of IFRS 9 IAS 1.78 e Common practice
Reserve for catastrophe	X instant, credit	IFRS 4.IG58 Disclosure
Reserve for equalisation	X instant, credit	IFRS 4.IG58 Disclosure
Reserve of discretionary participation features	X instant, credit	IFRS 4.IG22 f Disclosure
Reserve of equity component of convertible instruments	X instant, credit	IAS 1.55 Common practice
Capital redemption reserve	X instant, credit	IAS 1.55 Common practice
Merger reserve	X instant, credit	IAS 1.55 Common practice
Statutory reserve	X instant, credit	IAS 1.55 Common practice
Total other reserves	X instant, credit	IAS 1.78 e Example
Net assets (liabilities) [abstract]		
Assets	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Liabilities	(X) instant, credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Net assets (liabilities)	X instant, debit	IFRS 1.IG63 Example
Net current assets (liabilities) [abstract]		
Current assets	X instant, debit	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure
Current liabilities	(X) instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Net current assets (liabilities)	X instant, debit	IAS 1.55 Common practice
[800200] Notes - Analysis of income and expense		
Analysis of income and expense [abstract]		
Revenue [abstract]		
Revenue from sale of goods	X duration, credit	IAS 18.35 b (i) Disclosure

Revenue from sale of copper	X duration, credit	IAS 18.35 b (i) Common practice
Revenue from sale of gold	X duration, credit	IAS 18.35 b (i) Common practice
Revenue from sale of silver	X duration, credit	IAS 18.35 b (i) Common practice
Revenue from sale of oil and gas products	X duration, credit	IAS 18.35 b (i) Common practice
Revenue from sale of crude oil	X duration, credit	IAS 18.35 b (i) Common practice
Revenue from sale of natural gas	X duration, credit	IAS 18.35 b (i) Common practice
Revenue from sale of petroleum and petrochemical products	X duration, credit	IAS 18.35 b (i) Common practice
Revenue from sale of telecommunication equipment	X duration, credit	IAS 18.35 b (i) Common practice
Revenue from rendering of services	X duration, credit	IAS 18.35 b (ii) Disclosure
Revenue from rendering of telecommunication services [abstract]		
Revenue from rendering of telephone services	X duration, credit	IAS 18.35 b (ii) Common practice
Revenue from rendering of land line telephone services	X duration, credit	IAS 18.35 b (ii) Common practice
Revenue from rendering of mobile telephone services	X duration, credit	IAS 18.35 b (ii) Common practice
Revenue from rendering of internet and data services [abstract]		
Revenue from rendering of internet services	X duration, credit	IAS 18.35 b (ii) Common practice
Revenue from rendering of data services	X duration, credit	IAS 18.35 b (ii) Common practice
Total revenue from rendering of internet and data services	X duration, credit	IAS 18.35 b (ii) Common practice
Revenue from rendering of interconnection services	X duration, credit	IAS 18.35 b (ii) Common practice
Revenue from rendering of other telecommunication services	X duration, credit	IAS 18.35 b (ii) Common practice
Total revenue from rendering of telecommunication services	X duration, credit	IAS 18.35 b (ii) Common practice
Revenue from construction contracts	X duration, credit	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure
Royalty income	X duration, credit	IAS 18.35 b (iv) Disclosure
Interest income	X duration, credit	IAS 18.35 b (iii) Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
Interest income on available-for-sale financial assets	X duration, credit	IAS 1.112 c Common practice
Interest income on cash and bank balances at central banks	X duration, credit	IAS 1.112 c Common practice
Interest income on cash and cash equivalents	X duration, credit	IAS 1.112 c Common practice
Interest income on debt instruments held	X duration, credit	IAS 1.112 c Common practice
Interest income on financial assets designated at fair value through profit or loss	X duration, credit	IAS 1.112 c Common practice
Interest income on financial assets held for trading	X duration, credit	IAS 1.112 c Common practice
Interest income on held-to-maturity investments	X duration, credit	IAS 1.112 c Common practice
Interest income on loans and advances to banks	X duration, credit	IAS 1.112 c Common practice
Interest income on loans and advances to customers	X duration, credit	IAS 1.112 c Common practice
Interest income on loans and receivables	X duration, credit	IAS 1.112 c Common practice
Interest income on other financial assets	X duration, credit	IAS 1.112 c Common practice
Interest income on reverse repurchase agreements and cash collateral on securities borrowed	X duration, credit	IAS 1.112 c Common practice
Dividend income	X duration, credit	IAS 18.35 b (v) Disclosure
Other revenue	X duration, credit	IAS 18.35 b Disclosure
Total revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Revenue arising from exchanges of goods or services [abstract]		
Revenue arising from exchanges of goods or services, sale of goods	X duration, credit	IAS 18.35 c Disclosure
Revenue arising from exchanges of goods or services, rendering of services	X duration, credit	IAS 18.35 c Disclosure
Revenue arising from exchanges of goods or services, construction contracts	X duration, credit	IAS 18.35 c Disclosure
Income arising from exchanges of goods or services, royalties	X duration, credit	IAS 18.35 c Disclosure
Income arising from exchanges of goods or services, interest	X duration, credit	IAS 18.35 c Disclosure
Income arising from exchanges of goods or services, dividends	X duration, credit	IAS 18.35 c Disclosure
Revenue arising from exchanges of goods or services, other revenue	X duration, credit	IAS 18.35 c Disclosure
Total revenue arising from exchanges of goods or services	X duration, credit	IAS 18.35 c Disclosure
Material income and expense [abstract]		
Write-downs (reversals of write-downs) of inventories [abstract]		
Inventory write-down	X duration	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure
Reversal of inventory write-down	(X) duration	IAS 1.98 a Disclosure, IAS 2.36 f Disclosure
Net write-downs (reversals of write-downs) of inventories	X duration, debit	IAS 1.98 a Disclosure
Write-downs (reversals of write-downs) of property, plant and equipment [abstract]		
Impairment loss recognised in profit or loss, property, plant and equipment	X duration	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure

Net write-downs (reversals of write-downs) of property, plant and equipment	X duration	IAS 1.98 a Disclosure
Impairment loss (reversal of impairment loss) on trade receivables [abstract]		
Impairment loss recognised in profit or loss, trade receivables	X duration, debit	IAS 1.112 c Common practice
Reversal of impairment loss recognised in profit or loss, trade receivables	(X) duration, credit	IAS 1.112 c Common practice
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	X duration, debit	IAS 1.112 c Common practice
Expense of restructuring activities	X duration, debit	IAS 1.98 b Disclosure
Reversal of provisions for cost of restructuring	X duration, credit	IAS 1.98 b Disclosure
Gains (losses) on disposals of non-current assets [abstract]		
Gains on disposals of non-current assets	X duration, credit	IAS 1.112 c Common practice
Losses on disposals of non-current assets	(X) duration, debit	IAS 1.112 c Common practice
Net gains (losses) on disposals of non-current assets	X duration, credit	IAS 1.112 c Common practice
Gains (losses) on disposals of property, plant and equipment [abstract]		
Gains on disposals of property, plant and equipment	X duration, credit	IAS 1.98 c Disclosure
Losses on disposals of property, plant and equipment	(X) duration, debit	IAS 1.98 c Disclosure
Net gains (losses) on disposals of property, plant and equipment	X duration, credit	IAS 1.98 c Disclosure
Gains (losses) on disposals of investment properties [abstract]		
Gains on disposals of investment properties	X duration, credit	IAS 1.112 c Common practice
Losses on disposals of investment properties	(X) duration, debit	IAS 1.112 c Common practice
Net gains (losses) on disposals of investment properties	X duration, credit	IAS 1.112 c Common practice
Gains (losses) on disposals of investments [abstract]		
Gains on disposals of investments	X duration, credit	IAS 1.98 d Disclosure
Losses on disposals of investments	(X) duration, debit	IAS 1.98 d Disclosure
Net gains (losses) on disposals of investments	X duration, credit	IAS 1.98 d Disclosure
Gains (losses) on disposals of other non-current assets	X duration, credit	IAS 1.98 Disclosure
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X duration, credit	IFRIC 19.11 Disclosure
Expense (income) on discontinued operations	X duration, debit	IAS 1.98 e Disclosure
Gains (losses) on litigation settlements [abstract]		
Gains on litigation settlements	X duration, credit	IAS 1.98 f Disclosure
Losses on litigation settlements	(X) duration, debit	IAS 1.98 f Disclosure
Net gains (losses) on litigation settlements	X duration, credit	IAS 1.98 f Disclosure
Other reversals of provisions	X duration, credit	IAS 1.98 g Disclosure
Income from continuing operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure
Income from discontinued operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure
Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 Example
Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 Example
Dividends classified as expense	X duration, debit	IAS 32.40 Example
Royalty expense	X duration, debit	IAS 1.85 Common practice
Research and development expense	X duration, debit	IAS 38.126 Disclosure
Investment income	X duration, credit	IAS 1.85 Common practice, IAS 26.35 b (iii) Disclosure
Finance income (cost)	X duration, credit	IAS 1.85 Common practice
Other finance income (cost)	X duration, credit	IAS 1.85 Common practice
Other finance income	X duration, credit	IAS 1.112 c Common practice
Other finance cost	X duration, debit	IAS 1.112 c Common practice
Interest expense	X duration, debit	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Interest expense on bank loans and overdrafts	X duration, debit	IAS 1.112 c Common practice
Interest expense on bonds	X duration, debit	IAS 1.112 c Common practice
Interest expense on borrowings	X duration, debit	IAS 1.112 c Common practice
Interest expense on debt instruments issued	X duration, debit	IAS 1.112 c Common practice
Interest expense on deposits from banks	X duration, debit	IAS 1.112 c Common practice
Interest expense on deposits from customers	X duration, debit	IAS 1.112 c Common practice
Interest expense on liabilities due to central banks	X duration, debit	IAS 1.112 c Common practice
Interest expense on finance leases	X duration, debit	IAS 1.112 c Common practice
Interest expense on financial liabilities designated at fair value through profit or loss	X duration, debit	IAS 1.112 c Common practice
Interest expense on financial liabilities held for trading	X duration, debit	IAS 1.112 c Common practice
Interest expense on other financial liabilities	X duration, debit	IAS 1.112 c Common practice
Interest expense on repurchase agreements and cash collateral on securities lent	X duration, debit	IAS 1.112 c Common practice
Expense due to unwinding of discount on provisions	X duration, debit	IAS 1.112 c Common practice
Repairs and maintenance expense	X duration, debit	IAS 1.85 Common practice
Fuel and energy expense	X duration, debit	IAS 1.112 c Common practice

Other operating income (expense)	X duration, credit	IAS 1.85 Common practice
Miscellaneous other operating income	X duration, credit	IAS 1.112 c Common practice
Miscellaneous other operating expense	X duration, debit	IAS 1.112 c Common practice
Distribution and administrative expense	X duration, debit	IAS 1.85 Common practice
Directors' remuneration expense	X duration, debit	IAS 1.112 c Common practice
Revenue and other operating income	X duration, credit	IAS 1.85 Common practice
Rental income	X duration, credit	IAS 1.112 c Common practice
Rental expense	X duration, debit	IAS 1.85 Common practice
Property service charge income (expense) [abstract]		
Property service charge income	X duration, credit	IAS 1.112 c Common practice
Property service charge expense	(X) duration, debit	IAS 1.112 c Common practice
Net property service charge income (expense)	X duration, credit	IAS 1.112 c Common practice
Property development and project management income	X duration, credit	IAS 1.85 Common practice
Property development and project management expense	X duration, debit	IAS 1.85 Common practice
Property management expense	X duration, debit	IAS 1.112 c Common practice
Income from reimbursements under insurance policies	X duration, credit	IAS 1.112 c Common practice
Income from fines and penalties	X duration, credit	IAS 1.112 c Common practice
Operating expense excluding cost of sales	X duration, debit	IAS 1.85 Common practice
Sales and marketing expense	X duration, debit	IAS 1.85 Common practice
Gains (losses) on change in fair value of derivatives [abstract]		
Gains on change in fair value of derivatives	X duration, credit	IAS 1.85 Common practice
Losses on change in fair value of derivatives	(X) duration, debit	IAS 1.85 Common practice
Net gains (losses) on change in fair value of derivatives	X duration, credit	IAS 1.85 Common practice
Fee and commission income (expense) [abstract]		
Fee and commission income [abstract]		
Brokerage fee income	X duration, credit	IAS 1.112 c Common practice
Portfolio and other management fee income	X duration, credit	IAS 1.112 c Common practice
Credit-related fee and commission income	X duration, credit	IAS 1.112 c Common practice
Other fee and commission income	X duration, credit	IAS 1.112 c Common practice
Total fee and commission income	X duration, credit	IAS 1.85 Common practice
Fee and commission expense [abstract]		
Brokerage fee expense	(X) duration, debit	IAS 1.112 c Common practice
Other fee and commission expense	(X) duration, debit	IAS 1.112 c Common practice
Total fee and commission expense	(X) duration, debit	IAS 1.85 Common practice
Net fee and commission income (expense)	X duration, credit	IAS 1.85 Common practice
Trading income (expense) [abstract]		
Trading income (expense) on debt instruments	X duration, credit	IAS 1.112 c Common practice
Trading income (expense) on equity instruments	X duration, credit	IAS 1.112 c Common practice
Trading income (expense) on derivative financial instruments	X duration, credit	IAS 1.112 c Common practice
Trading income (expense) on foreign exchange contracts	X duration, credit	IAS 1.112 c Common practice
Other trading income (expense)	X duration, credit	IAS 1.112 c Common practice
Total trading income (expense)	X duration, credit	IAS 1.85 Common practice
Net earned premium	X duration, credit	IAS 1.85 Common practice
Claims and benefits paid, net of reinsurance recoveries	X duration, debit	IAS 1.85 Common practice
Increase (decrease) in provision for unearned premium	X duration, debit	IAS 1.85 Common practice
Premiums written, net of reinsurance	X duration, credit	IAS 1.85 Common practice
Increase (decrease) in insurance liabilities, net of reinsurance	X duration, debit	IAS 1.85 Common practice
Acquisition and administration expense related to insurance contracts	X duration, debit	IAS 1.85 Common practice
Expenses by nature [abstract]		
Raw materials and consumables used	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Services expense	X duration, debit	IAS 1.85 Common practice
Insurance expense	X duration, debit	IAS 1.112 c Common practice
Professional fees expense	X duration, debit	IAS 1.112 c Common practice
Transportation expense	X duration, debit	IAS 1.112 c Common practice
Bank and similar charges	X duration, debit	IAS 1.112 c Common practice
Classes of employee benefits expense [abstract]		
Short-term employee benefits expense [abstract]		
Wages and salaries	X duration, debit	IAS 19.9 Common practice
Social security contributions	X duration, debit	IAS 19.9 Common practice
Other short-term employee benefits	X duration, debit	IAS 19.9 Common practice
Total short-term employee benefits expense	X duration, debit	IAS 1.112 c Common practice

Post-employment benefit expense, defined contribution plans	X duration, debit	IAS 19.53 Disclosure
Post-employment benefit expense, defined benefit plans	X duration, debit	IAS 19.5 Common practice
Termination benefits expense	X duration, debit	IAS 19.171 Common practice
Other long-term employee benefits	X duration, debit	IAS 19.158 Common practice
Other employee expense	X duration, debit	IAS 19.5 Common practice
Total employee benefits expense	X duration, debit	IAS 1.102 Example: IAS 1.104 Disclosure, IAS 1.99 Disclosure
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]		
Depreciation and amortisation expense [abstract]		
Depreciation expense	X duration, debit	IAS 1.112 c Common practice
Amortisation expense	X duration, debit	IAS 1.112 c Common practice
Total depreciation and amortisation expense	X duration, debit	IAS 1.102 Example: IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 1.99 Disclosure
Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 1.112 c Common practice
Tax expense other than income tax expense	X duration, debit	IAS 1.85 Common practice
Property tax expense	X duration, debit	IAS 1.85 Common practice
Other expenses	X duration, debit	IAS 1.102 Example: IAS 1.99 Disclosure
Total expenses, by nature	X duration, debit	IAS 1.99 Disclosure
Earnings per share [abstract]		
Basic and diluted earnings per share [abstract]		
Basic and diluted earnings (loss) per share from continuing operations	X.XX duration	IAS 1.85 Common practice
Basic and diluted earnings (loss) per share from discontinued operations	X.XX duration	IAS 1.85 Common practice
Total basic and diluted earnings (loss) per share	X.XX duration	IAS 1.85 Common practice
Miscellaneous other comprehensive income [abstract]		
Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	X duration, debit	IAS 1.85 Common practice
Other comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.85 Common practice
Other comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.85 Common practice
Other individually immaterial components of other comprehensive income, net of tax	X duration, credit	IAS 1.85 Common practice
Other individually immaterial components of other comprehensive income, before tax	X duration, credit	IAS 1.85 Common practice
Income tax relating to other individually immaterial components of other comprehensive income	X duration, debit	IAS 1.85 Common practice
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax [abstract]		
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	X duration, credit	IAS 1.82A a Disclosure
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	X duration, credit	IAS 1.82A b Disclosure
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]		
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	X duration, credit	IAS 1.82A a Disclosure
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	X duration, credit	IAS 1.82A b Disclosure
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	IAS 1.91 b Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]		
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	X duration, debit	IAS 1.91 Disclosure
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	X duration, debit	IAS 1.91 Disclosure
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X duration, debit	IAS 1.90 Disclosure
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	X duration, debit	IAS 1.91 Disclosure
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X duration, debit	IAS 1.91 Disclosure
Aggregated income tax relating to components of other comprehensive income	X duration	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
[800300] Notes - Statement of cash flows, additional disclosures		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Classes of cash payments from operating activities [abstract]		

Payments to suppliers for goods and services and to and on behalf of employees	X duration, credit	IAS 7.14 Common practice
Payments for exploration and evaluation expenses	X duration, credit	IAS 7.14 Common practice
Adjustments for interest expense	X duration, debit	IAS 7.20 Common practice
Adjustments for interest income	X duration, credit	IAS 7.20 Common practice
Adjustments for dividend income	X duration, credit	IAS 7.20 Common practice
Adjustments for finance income	X duration, credit	IAS 7.20 Common practice
Adjustments for finance income (cost)	X duration, credit	IAS 7.20 Common practice
Adjustments for deferred tax expense	X duration, debit	IAS 7.20 Common practice
Adjustments to reconcile profit (loss) other than changes in working capital	X duration, debit	IAS 7.20 Common practice
Cash flows from (used in) operations before changes in working capital	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example: IAS 7.20 Common practice
Increase (decrease) in working capital	X duration, credit	IAS 7.20 Common practice
Adjustments for decrease (increase) in trade and other receivables	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in trade and other payables	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in other assets	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in other liabilities	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in other current assets	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in other current liabilities	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in employee benefit liabilities	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in loans and advances to customers	X duration, debit	IAS 7.20 Common practice
Adjustments for decrease (increase) in loans and advances to banks	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in deposits from customers	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in deposits from banks	X duration, debit	IAS 7.20 Common practice
Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	X duration, debit	IAS 7.20 Common practice
Adjustments for increase in other provisions arising from passage of time	X duration, debit	IAS 7.20 Common practice
Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 7.20 Common practice
Adjustments for amortisation expense	X duration, debit	IAS 7.20 Common practice
Adjustments for depreciation expense	X duration, debit	IAS 7.20 Common practice
Adjustments for impairment loss recognised in profit or loss, goodwill	X duration, debit	IAS 7.20 Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	X duration, debit	IAS 7.20 Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	X duration, debit	IAS 7.20 Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets	X duration, debit	IAS 7.20 Common practice
Adjustments for gains (losses) on fair value adjustment, investment property	X duration, credit	IAS 7.20 Common practice
Adjustments for gains (losses) on change in fair value of derivatives	X duration, credit	IAS 7.20 Common practice
Adjustments for gain (loss) on disposals, property, plant and equipment	X duration, credit	IAS 7.20 Common practice
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	X duration, credit	IAS 7.20 Common practice
Adjustments for undistributed profits of investments accounted for using equity method	X duration, credit	IAS 7.20 Common practice
Adjustments for increase (decrease) in deferred income	X duration, debit	IAS 7.20 Common practice
Income taxes paid, classified as operating activities	X duration, credit	IAS 7.35 Common practice
Income taxes refund, classified as operating activities	X duration, debit	IAS 7.35 Common practice
Finance costs paid, classified as operating activities	X duration, credit	IAS 7.31 Common practice
Finance income received, classified as operating activities	X duration, debit	IAS 7.31 Common practice
Cash flows from (used in) investing activities [abstract]		
Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	X duration, debit	IAS 7.16 Common practice
Dividends received from investments accounted for using equity method, classified as investing activities	X duration, debit	IAS 7.16 Common practice
Dividends received from associates, classified as investing activities	X duration, debit	IAS 7.16 Common practice
Dividends received from joint ventures, classified as investing activities	X duration, debit	IAS 7.16 Common practice
Purchase of interests in associates	X duration, credit	IAS 7.16 Common practice
Proceeds from sales of interests in associates	X duration, debit	IAS 7.16 Common practice
Purchase of interests in investments accounted for using equity method	X duration, credit	IAS 7.16 Common practice
Proceeds from sales of investments accounted for using equity method	X duration, debit	IAS 7.16 Common practice
Cash advances and loans made to related parties	X duration, credit	IAS 7.16 Common practice
Cash receipts from repayment of advances and loans made to related parties	X duration, debit	IAS 7.16 Common practice
Purchase of investment property	X duration, credit	IAS 7.16 Common practice
Proceeds from sales of investment property	X duration, debit	IAS 7.16 Common practice
Purchase of biological assets	X duration, credit	IAS 7.16 Common practice
Proceeds from sales of biological assets	X duration, debit	IAS 7.16 Common practice

Purchase of exploration and evaluation assets	X duration, credit	IAS 7.16 Common practice
Proceeds from disposal of exploration and evaluation assets	X duration, debit	IAS 7.16 Common practice
Purchase of mining assets	X duration, credit	IAS 7.16 Common practice
Proceeds from disposal of mining assets	X duration, debit	IAS 7.16 Common practice
Purchase of oil and gas assets	X duration, credit	IAS 7.16 Common practice
Proceeds from disposal of oil and gas assets	X duration, debit	IAS 7.16 Common practice
Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	X duration, debit	IAS 7.16 Common practice
Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X duration, credit	IAS 7.16 Common practice
Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X duration, debit	IAS 7.16 Common practice
Payments for development project expenditure	X duration, credit	IAS 7.16 Common practice
Cash flows used in exploration and development activities	X duration, credit	IAS 7.16 Common practice
Purchase of investments other than investments accounted for using equity method	X duration, credit	IAS 7.16 Common practice
Proceeds from sales of investments other than investments accounted for using equity method	X duration, debit	IAS 7.16 Common practice
Purchase of financial instruments, classified as investing activities	X duration, credit	IAS 7.16 Common practice
Proceeds from sales or maturity of financial instruments, classified as investing activities	X duration, debit	IAS 7.16 Common practice
Purchase of available-for-sale financial assets	X duration, credit	IAS 7.16 Common practice
Proceeds from disposal or maturity of available-for-sale financial assets	X duration, debit	IAS 7.16 Common practice
Cash flows from (used in) decrease (increase) in short-term deposits and investments	X duration, debit	IAS 7.16 Common practice
Inflows of cash from investing activities	X duration, debit	IAS 7.16 Common practice
Outflows of cash from investing activities	X duration, credit	IAS 7.16 Common practice
Cash flows from (used in) financing activities [abstract]		
Dividends paid to equity holders of parent, classified as financing activities	X duration, credit	IAS 7.17 Common practice
Dividends paid to non-controlling interests, classified as financing activities	X duration, credit	IAS 7.17 Common practice
Proceeds from sale or issue of treasury shares	X duration, debit	IAS 7.17 Common practice
Proceeds from exercise of options	X duration, debit	IAS 7.17 Common practice
Proceeds from issue of ordinary shares	X duration, debit	IAS 7.17 Common practice
Proceeds from issue of preference shares	X duration, debit	IAS 7.17 Common practice
Proceeds from non-current borrowings	X duration, debit	IAS 7.17 Common practice
Repayments of non-current borrowings	X duration, credit	IAS 7.17 Common practice
Proceeds from current borrowings	X duration, debit	IAS 7.17 Common practice
Repayments of current borrowings	X duration, credit	IAS 7.17 Common practice
Cash flows from (used in) increase (decrease) in current borrowings	X duration, debit	IAS 7.17 Common practice
Proceeds from issue of bonds, notes and debentures	X duration, debit	IAS 7.17 Common practice
Repayments of bonds, notes and debentures	X duration, credit	IAS 7.17 Common practice
Payments for share issue costs	X duration, credit	IAS 7.17 Common practice
Payments for debt issue costs	X duration, credit	IAS 7.17 Common practice
Proceeds from contributions of non-controlling interests	X duration, debit	IAS 7.17 Common practice
Proceeds from issue of subordinated liabilities	X duration, debit	IAS 7.17 Common practice
Repayments of subordinated liabilities	X duration, credit	IAS 7.17 Common practice

[800400] Notes - Statement of changes in equity, additional disclosures

Statement of changes in equity [abstract]		
Statement of changes in equity [line items]	line items	
Dividends recognised as distributions to owners of parent, relating to prior years	X duration, debit	IAS 1.106 d Common practice
Dividends recognised as distributions to owners of parent, relating to current year	X duration, debit	IAS 1.106 d Common practice
Dividends recognised as distributions to owners of parent	X duration, debit	IAS 1.106 d Common practice
Dividends recognised as distributions to non-controlling interests	X duration, debit	IAS 1.106 d Common practice
Increase (decrease) through change in equity of subsidiaries, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through acquisition of subsidiary, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through disposal of subsidiary, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through transfer between revaluation surplus and retained earnings, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through transfer to statutory reserve, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through appropriation of retained earnings, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of options, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through exercise of warrants, equity	X duration, credit	IAS 1.106 d Common practice
Increase (decrease) through conversion of convertible instruments, equity	X duration, credit	IAS 1.106 d Common practice
Issue of convertible instruments	X duration, credit	IAS 1.106 d Common practice
Decrease (increase) through tax on share-based payment transactions, equity	X duration, debit	IAS 1.106 d Common practice
Increase (decrease) through transactions with owners, equity	X duration, credit	IAS 1.106 d Common practice
Purchase of treasury shares	X duration, debit	IAS 1.106 d Common practice

Sale or issue of treasury shares	X duration, credit	IAS 1.106 d Common practice
Cancellation of treasury shares	X duration, credit	IAS 1.106 d Common practice
Reduction of issued capital	X duration, debit	IAS 1.106 d Common practice
Share issue related cost	X duration, debit	IAS 1.106 d Common practice
Miscellaneous components of equity [abstract]		
Statutory reserve [member]	member	IAS 1.108 Common practice
Capital redemption reserve [member]	member	IAS 1.108 Common practice
Merger reserve [member]	member	IAS 1.108 Common practice
Reserve of equity component of convertible instruments [member]	member	IAS 1.108 Common practice
Accumulated other comprehensive income [member]	member	IAS 1.108 Common practice
Capital reserve [member]	member	IAS 1.108 Common practice
Additional paid-in capital [member]	member	IAS 1.108 Common practice
Miscellaneous other reserves [member]	member	IAS 1.108 Common practice
[800500] Notes - List of notes		
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure
Disclosure of accounting judgements and estimates [text block]	text block	IAS 1.10 e Common practice
Disclosure of accrued expenses and other liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of allowance for credit losses [text block]	text block	IAS 1.10 e Common practice
Disclosure of associates [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Disclosure of auditors' remuneration [text block]	text block	IAS 1.10 e Common practice
Disclosure of authorisation of financial statements [text block]	text block	IAS 1.10 e Common practice
Disclosure of available-for-sale financial assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of basis of consolidation [text block]	text block	IAS 1.10 e Common practice
Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1.10 e Common practice
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - Disclosure Disclosure
Disclosure of borrowings [text block]	text block	IAS 1.10 e Common practice
Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure
Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1.10 e Common practice
Disclosure of cash and cash equivalents [text block]	text block	IAS 1.10 e Common practice
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure
Disclosure of changes in accounting policies [text block]	text block	IAS 1.10 e Common practice
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure
Disclosure of collateral [text block]	text block	IAS 1.10 e Common practice
Disclosure of claims and benefits paid [text block]	text block	IAS 1.10 e Common practice
Disclosure of commitments [text block]	text block	IAS 1.10 e Common practice
Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 Disclosure
Disclosure of cost of sales [text block]	text block	IAS 1.10 e Common practice
Disclosure of credit risk [text block]	text block	IAS 1.10 e Common practice
Disclosure of debt instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.10 e Common practice
Disclosure of deferred income [text block]	text block	IAS 1.10 e Common practice
Disclosure of deferred taxes [text block]	text block	IAS 1.10 e Common practice
Disclosure of deposits from banks [text block]	text block	IAS 1.10 e Common practice
Disclosure of deposits from customers [text block]	text block	IAS 1.10 e Common practice
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of derivative financial instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of discontinued operations [text block]	text block	IAS 1.10 e Common practice
Disclosure of dividends [text block]	text block	IAS 1.10 e Common practice
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure
Disclosure of expenses [text block]	text block	IAS 1.10 e Common practice
Disclosure of expenses by nature [text block]	text block	IAS 1.10 e Common practice
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure
Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure Disclosure

Disclosure of fair value of financial instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of finance cost [text block]	text block	IAS 1.10 e Common practice
Disclosure of finance income (cost) [text block]	text block	IAS 1.10 e Common practice
Disclosure of finance income [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial assets held for trading [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure
Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial instruments held for trading [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial liabilities held for trading [text block]	text block	IAS 1.10 e Common practice
Disclosure of financial risk management [text block]	text block	IAS 1.10 e Common practice
Disclosure of first-time adoption [text block]	text block	IFRS 1 - Presentation and disclosure Disclosure
Disclosure of general and administrative expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure
Disclosure of going concern [text block]	text block	IAS 1.10 e Common practice
Disclosure of goodwill [text block]	text block	IAS 1.10 e Common practice
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure
Disclosure of information about employees [text block]	text block	IAS 1.10 e Common practice
Disclosure of information about key management personnel [text block]	text block	IAS 1.10 e Common practice
Disclosure of insurance contracts [text block]	text block	IFRS 4 - Disclosure Disclosure
Disclosure of insurance premium revenue [text block]	text block	IAS 1.10 e Common practice
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure
Disclosure of intangible assets and goodwill [text block]	text block	IAS 1.10 e Common practice
Disclosure of interest expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of interest income [text block]	text block	IAS 1.10 e Common practice
Disclosure of interest income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure
Disclosure of investment contracts liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure
Disclosure of investments accounted for using equity method [text block]	text block	IAS 1.10 e Common practice
Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1.10 e Common practice
Disclosure of issued capital [text block]	text block	IAS 1.10 e Common practice
Disclosure of joint ventures [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Disclosure of lease prepayments [text block]	text block	IAS 1.10 e Common practice
Disclosure of leases [text block]	text block	IAS 17 - Leases in the financial statements of lessors Disclosure, IAS 17 - Leases in the financial statements of lessees Disclosure
Disclosure of liquidity risk [text block]	text block	IAS 1.10 e Common practice
Disclosure of loans and advances to banks [text block]	text block	IAS 1.10 e Common practice
Disclosure of loans and advances to customers [text block]	text block	IAS 1.10 e Common practice
Disclosure of market risk [text block]	text block	IAS 1.10 e Common practice
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1.10 e Common practice
Disclosure of non-controlling interests [text block]	text block	IAS 1.10 e Common practice
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure Disclosure
Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.10 e Common practice
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 Disclosure
Disclosure of other assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of other current assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of other current liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of other liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of other non-current assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of other non-current liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of other operating expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of other operating income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of other operating income [text block]	text block	IAS 1.10 e Common practice
Disclosure of prepayments and other assets [text block]	text block	IAS 1.10 e Common practice
Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1.10 e Common practice

Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure Disclosure
Disclosure of provisions [text block]	text block	IAS 1.10 e Common practice
Disclosure of reclassification of financial instruments [text block]	text block	IAS 1.10 e Common practice
Disclosure of recognised revenue from construction contracts [text block]	text block	IAS 11 - Disclosure Disclosure
Disclosure of reinsurance [text block]	text block	IAS 1.10 e Common practice
Disclosure of related party [text block]	text block	IAS 24 - Disclosures Disclosure
Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1.10 e Common practice
Disclosure of research and development expense [text block]	text block	IAS 1.10 e Common practice
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure
Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1.10 e Common practice
Disclosure of revenue [text block]	text block	IAS 18 - Disclosure Disclosure
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus Disclosure
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 Disclosure
Disclosure of subordinated liabilities [text block]	text block	IAS 1.10 e Common practice
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Disclosure of summary of significant accounting policies [text block]	text block	IAS 1.114 b Disclosure
Disclosure of tax receivables and payables [text block]	text block	IAS 1.10 e Common practice
Disclosure of trade and other payables [text block]	text block	IAS 1.10 e Common practice
Disclosure of trade and other receivables [text block]	text block	IAS 1.10 e Common practice
Disclosure of trading income (expense) [text block]	text block	IAS 1.10 e Common practice
Disclosure of treasury shares [text block]	text block	IAS 1.10 e Common practice
[800600] Notes - List of accounting policies		
Disclosure of summary of significant accounting policies [text block]	text block	IAS 1.114 b Disclosure
Description of accounting policy for available-for-sale financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for biological assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for borrowing costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for borrowings [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for business combinations [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for cash flows [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for collateral [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for construction in progress [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for depreciation expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 Disclosure
Description of accounting policy for discontinued operations [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for dividends [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for earnings per share [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for employee benefits [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for environment related expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for expenses [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure
Description of accounting policy for fair value measurement [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for finance costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for finance income and costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial guarantees [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for financial liabilities [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for foreign currency translation [text block]	text block	IAS 1.117 b Common practice

Description of accounting policy for functional currency [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for government grants [text block]	text block	IAS 20.39 a Disclosure
Description of accounting policy for hedging [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for held-to-maturity investments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for impairment of assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for income tax [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IFRS 4.37 a Disclosure
Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for interest income and expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investment in associates [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investments in joint ventures [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investment property [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for issued capital [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for leases [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for loans and receivables [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a Disclosure
Description of accounting policy for mining assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for mining rights [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for oil and gas assets [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for provisions [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 a Disclosure
Description of accounting policy for recognition of revenue [text block]	text block	IAS 18.35 a Disclosure
Description of accounting policy for reinsurance [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for research and development expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for segment reporting [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for share-based payment transactions [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for stripping costs [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for subsidiaries [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for termination benefits [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for trade and other payables [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for trade and other receivables [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for trading income and expense [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1.117 b Common practice
Description of accounting policy for treasury shares [text block]	text block	IAS 1.117 b Common practice
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure
[810000] Notes - Corporate information and statement of IFRS compliance		
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure
Domicile of entity	text	IAS 1.138 a Disclosure
Legal form of entity	text	IAS 1.138 a Disclosure
Country of incorporation	text	IAS 1.138 a Disclosure
Address of entity's registered office	text	IAS 1.138 a Disclosure
Principal place of business	text	IAS 1.138 a Disclosure

Description of nature of entity's operations and principal activities	text	IAS 1.138 b Disclosure
Name of parent entity	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Name of ultimate parent of group	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Length of life of limited life entity	text	IAS 1.138 d Disclosure
Statement of IFRS compliance [text block]	text block	IAS 1.114 a Disclosure, IAS 1.16 Disclosure
Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a Disclosure
Explanation of departure from IFRS	text	IAS 1.20 b Disclosure, IAS 1.20 c Disclosure
Explanation of financial effect of departure from IFRS	text	IAS 1.20 d Disclosure
Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	text	IAS 1.23 a Disclosure
Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 b Disclosure
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1.25 Disclosure
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 Disclosure
Explanation of why entity not regarded as going concern	text	IAS 1.25 Disclosure
Description of reason for using longer or shorter reporting period	text	IAS 1.36 a Disclosure
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 b Disclosure
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1.41 Disclosure
Disclosure of reclassifications or changes in presentation [abstract]		
Disclosure of reclassifications or changes in presentation [table]	table	IAS 1.41 Disclosure
Reclassified items [axis]	axis	IAS 1.41 Disclosure
Reclassified items [member]	member [default]	IAS 1.41 Disclosure
Disclosure of reclassifications or changes in presentation [line items]	line items	
Description of nature of reclassifications or changes in presentation	text	IAS 1.41 a Disclosure
Amount of reclassifications or changes in presentation	X duration	IAS 1.41 b Disclosure
Description of reason for reclassifications or changes in presentation	text	IAS 1.41 c Disclosure
Description of reason why reclassification of comparative amounts is impracticable	text	IAS 1.42 a Disclosure
Description of nature of necessary adjustments to provide comparative information	text	IAS 1.42 b Disclosure
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]	text block	IAS 1.61 Disclosure
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]		
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]	table	IAS 1.61 Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
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]	line items	
Current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Current trade receivables	X instant, debit	IAS 1.68 Example, IAS 1.78 b Example
Current trade payables	X instant, credit	IAS 1.70 Example, IAS 1.78 Common practice
Disclosure of summary of significant accounting policies [text block]	text block	IAS 1.114 b Disclosure
Explanation of measurement bases used in preparing financial statements [text block]	text block	IAS 1.117 a Disclosure
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IAS 1.122 Disclosure
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 Disclosure, IFRIC 14.10 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1.125 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [abstract]		
Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 Disclosure
Assets and liabilities [axis]	axis	IAS 1.125 Disclosure

Assets and liabilities [member]	member [default]	IAS 1.125 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items	
Description of nature of assets with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Assets with significant risk of material adjustments within next financial year	X instant, debit	IAS 1.125 b Disclosure
Liabilities with significant risk of material adjustments within next financial year	X instant, credit	IAS 1.125 b Disclosure
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 Disclosure
Disclosure of objectives, policies and processes for managing capital [abstract]		
Disclosure of objectives, policies and processes for managing capital [table]	table	IAS 1.136 Disclosure
Capital requirements [axis]	axis	IAS 1.136 Disclosure
Capital requirements [member]	member [default]	IAS 1.136 Disclosure
Disclosure of objectives, policies and processes for managing capital [line items]	line items	
Qualitative information about entity's objectives, policies and processes for managing capital	text	IAS 1.135 a Disclosure
Summary quantitative data about what entity manages as capital	text	IAS 1.135 b Disclosure
Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	text	IAS 1.135 c Disclosure
Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 d Disclosure
Information about consequences of non-compliance with externally imposed capital requirements	text	IAS 1.135 e Disclosure
Dividends recognised as distributions to owners per share	X.XX duration	IAS 1.107 Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X duration	IAS 10.13 Disclosure, IAS 1.137 a Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX duration	IAS 1.137 a Disclosure
Cumulative preference dividends not recognised	X duration	IAS 1.137 b Disclosure
Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	text	IFRIC 17.17 a Disclosure
Non-cash assets declared for distribution to owners before financial statements authorised for issue	X instant, debit	IFRIC 17.17 b Disclosure
Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X instant, debit	IFRIC 17.17 c Disclosure
Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	text	IFRIC 17.17 c Disclosure
Dividends payable, non-cash assets distributions	X instant, credit	IFRIC 17.16 a Disclosure
Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	X duration, credit	IFRIC 17.16 b Disclosure
Equity reclassified into financial liabilities	X duration	IAS 1.80A Disclosure
Financial liabilities reclassified into equity	X duration	IAS 1.80A Disclosure
Description of timing and reason of reclassification between financial liabilities and equity	text	IAS 1.80A Disclosure
[811000] Notes - Accounting policies, changes in accounting estimates and errors		
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure
Disclosure of initial application of standards or interpretations [text block]	text block	IAS 8.28 Disclosure
Disclosure of initial application of standards or interpretations [abstract]		
Disclosure of initial application of standards or interpretations [table]	table	IAS 8.28 Disclosure
Initially applied IFRSs [axis]	axis	IAS 8.28 Disclosure
Initially applied IFRSs [member]	member [default]	IAS 8.28 Disclosure
Disclosure of initial application of standards or interpretations [line items]	line items	
Title of initially applied IFRS	text	IAS 8.28 a Disclosure
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	text	IAS 8.28 b Disclosure
Description of nature of change in accounting policy	text	IAS 8.28 c Disclosure
Description of transitional provisions of initially applied IFRS	text	IAS 8.28 d Disclosure
Description of transitional provisions of initially applied IFRS that might have effect on future periods	text	IAS 8.28 e Disclosure
Disclosure of voluntary change in accounting policy [text block]	text block	IAS 8.29 Disclosure
Disclosure of voluntary change in accounting policy [abstract]		
Disclosure of voluntary change in accounting policy [table]	table	IAS 8.29 Disclosure
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 Disclosure
Voluntary changes in accounting policy [member]	member [default]	IAS 8.29 Disclosure
Disclosure of voluntary change in accounting policy [line items]	line items	
Description of nature of voluntary change in accounting policy	text	IAS 8.29 a Disclosure
Description of reasons why applying new accounting policy provides reliable and more relevant information	text	IAS 8.29 b Disclosure
Explanation of new standards or interpretations not applied	text	IAS 8.30 a Disclosure
Disclosure of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8.30 b Disclosure

Disclosure of expected impact of initial application of new standards or interpretations [abstract]		
Disclosure of expected impact of initial application of new standards or interpretations [table]	table	IAS 8.30 b Disclosure
New IFRSs [axis]	axis	IAS 8.30 b Disclosure
New IFRSs [member]	member [default]	IAS 8.30 b Disclosure
Disclosure of expected impact of initial application of new standards or interpretations [line items]	line items	
Title of new IFRS	text	IAS 8.31 a Example
Description of nature of impending change in accounting policy	text	IAS 8.31 b Example
Date by which application of new IFRS is required	yyyy-mm-dd	IAS 8.31 c Example
Date as at which entity plans to apply new IFRS initially	yyyy-mm-dd	IAS 8.31 d Example
Discussion of impact that initial application of new IFRS is expected to have on financial statements	text	IAS 8.31 e (i) Example
Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	text	IAS 8.31 e (ii) Example
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IAS 8.28 h Disclosure, IAS 8.29 e Disclosure
Disclosure of changes in accounting estimates [text block]	text block	IAS 8.39 Disclosure
Disclosure of changes in accounting estimates [abstract]		
Disclosure of changes in accounting estimates [table]	table	IAS 8.39 Disclosure
Accounting estimates [axis]	axis	IAS 8.39 Disclosure
Accounting estimates [member]	member [default]	IAS 8.39 Disclosure
Disclosure of changes in accounting estimates [line items]	line items	
Description of nature of change in accounting estimate [text block]	text block	IAS 8.39 Disclosure
Increase (decrease) in accounting estimate	X duration	IAS 8.39 Disclosure
Description of fact that amount of change in accounting estimate is impracticable [text block]	text block	IAS 8.40 Disclosure
Description of nature of accounting errors in prior periods [text block]	text block	IAS 8.49 a Disclosure
Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	text	IAS 8.49 d Disclosure
[813000] Notes - Interim financial reporting		
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report Disclosure
Description of significant events and transactions	text	IAS 34.15 Disclosure
Description of accounting policies and methods of computation followed in interim financial statements [text block]	text block	IAS 34.16A a Disclosure
Explanation of seasonality or cyclicity of interim operations	text	IAS 34.16A b Disclosure
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	text	IAS 34.16A c Disclosure
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	text	IAS 34.16A d Disclosure
Explanation of issues, repurchases and repayments of debt and equity securities	text	IAS 34.16A e Disclosure
Dividends paid, ordinary shares	X duration, debit	IAS 34.16A f Disclosure
Dividends paid, other shares	X duration, debit	IAS 34.16A f Disclosure
Dividends paid, ordinary shares per share	X.XX duration	IAS 34.16A f Disclosure
Dividends paid, other shares per share	X.XX duration	IAS 34.16A f Disclosure
Explanation of events after interim period that have not been reflected	text	IAS 34.16A h Disclosure
Explanation of effect of changes in composition of entity during interim period	text	IAS 34.16A i Disclosure
Description of compliance with IFRSs if applied for interim financial report	text	IAS 34.19 Disclosure
Description of nature and amount of change in estimate during final interim period	text	IAS 34.26 Disclosure
[815000] Notes - Events after reporting period		
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure
Explanation of body of authorisation	text	IAS 10.17 Disclosure
Date of authorisation for issue of financial statements	yyyy-mm-dd	IAS 10.17 Disclosure
Explanation of fact that entity's owners or others have power to amend financial statements after issue	text	IAS 10.17 Disclosure
Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10.21 Disclosure
Disclosure of non-adjusting events after reporting period [abstract]		
Disclosure of non-adjusting events after reporting period [table]	table	IAS 10.21 Disclosure
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 Disclosure
Non-adjusting events after reporting period [member]	member [default]	IAS 10.21 Disclosure
Major business combination [member]	member	IAS 10.22 a Example
Disposal of major subsidiary [member]	member	IAS 10.22 a Example
Announcement of plan to discontinue operation [member]	member	IAS 10.22 b Example
Major purchases of assets [member]	member	IAS 10.22 c Example
Classification of assets as held for sale [member]	member	IAS 10.22 c Example
Other disposals of assets [member]	member	IAS 10.22 c Example

Expropriation of major assets by government [member]	member	IAS 10.22 c Example
Destruction of major production plant [member]	member	IAS 10.22 d Example
Announcing or commencing implementation of major restructuring [member]	member	IAS 10.22 e Example
Major ordinary share transactions [member]	member	IAS 10.22 f Example
Potential ordinary share transactions [member]	member	IAS 10.22 f Example
Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10.22 g Example
Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10.22 h Example
Entering into significant commitments or contingent liabilities [member]	member	IAS 10.22 i Example
Commencement of major litigation [member]	member	IAS 10.22 j Example
Disclosure of non-adjusting events after reporting period [line items]	line items	
Description of nature of non-adjusting event after reporting period	text	IAS 10.21 a Disclosure
Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IAS 10.21 b Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X duration	IAS 10.13 Disclosure, IAS 1.137 a Disclosure
[816000] Notes - Hyperinflationary reporting		
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures Disclosure
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 a Disclosure
Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 b Disclosure
Description of identity of price index	text	IAS 29.39 c Disclosure
Level of price index	X.XX instant	IAS 29.39 c Disclosure
Price index movements	X.XX duration	IAS 29.39 c Disclosure
Gains (losses) on net monetary position	X duration, credit	IAS 29.9 Disclosure
[817000] Notes - Business combinations		
Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure
Description of nature and financial effect of business combinations during period	text	IFRS 3.59 a Disclosure
Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	text	IFRS 3.59 b Disclosure
Explanation of financial effect of adjustments related to business combinations	text	IFRS 3.61 Disclosure
Additional information about nature and financial effect of business combination	text	IFRS 3.63 Disclosure
Disclosure of detailed information about business combinations [text block]	text block	IFRS 3 - Disclosures application of paragraphs 59 and 61 Disclosure
Disclosure of detailed information about business combination [abstract]		
Disclosure of detailed information about business combination [table]	table	IFRS 3.B64 Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Disclosure of detailed information about business combination [line items]	line items	
Name of acquiree	text	IFRS 3.B64 a Disclosure
Description of acquiree	text	IFRS 3.B64 a Disclosure
Date of acquisition	yyyy-mm-dd	IFRS 3.B64 b Disclosure
Percentage of voting equity interests acquired	X.XX instant	IFRS 3.B64 c Disclosure
Description of primary reasons for business combination	text	IFRS 3.B64 d Disclosure
Description of how acquirer obtained control of acquiree	text	IFRS 3.B64 d Disclosure
Description of factors that make up goodwill recognised	text	IFRS 3.B64 e Disclosure
Acquisition-date fair value of total consideration transferred [abstract]		
Cash transferred	X instant, credit	IFRS 3.B64 f (i) Disclosure
Other tangible or intangible assets transferred	X instant, credit	IFRS 3.B64 f (ii) Disclosure
Liabilities incurred	X instant, credit	IFRS 3.B64 f (iii) Disclosure
Equity interests of acquirer	X instant, credit	IFRS 3.B64 f (iv) Disclosure
Number of instruments or interests issued or issuable	X.XX instant	IFRS 3.B64 f (iv) Disclosure
Description of method of measuring fair value of instruments or interests	text	IFRS 3.B64 f (iv) Disclosure
Total consideration transferred, acquisition-date fair value	X instant, credit	IFRS 3.B64 f Disclosure
Contingent consideration arrangements and indemnification assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 g (i) Disclosure
Description of arrangement for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure
Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure
Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (iii) Disclosure
Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	text	IFRS 3.B64 g (iii) Disclosure

Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	text	IFRS 3.B64 g (iii) Disclosure
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
Financial assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Inventory recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Property, plant and equipment recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Identifiable intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Financial liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Contingent liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Net identifiable assets acquired (liabilities assumed)	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
Non-current assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice
Current assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice
Non-current liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
Current liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
Trade and other payables recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
Deferred tax assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice
Deferred tax liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
Borrowings recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice
Goodwill expected to be deductible for tax purposes	X instant, debit	IFRS 3.B64 k Disclosure
Gain recognised in bargain purchase transaction	X duration, credit	IFRS 3.B64 n (i) Disclosure
Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	text	IFRS 3.B64 n (i) Disclosure
Description of reasons why bargain purchase transaction resulted in gain	text	IFRS 3.B64 n (ii) Disclosure
Non-controlling interest in acquiree recognised at acquisition date	X instant, credit	IFRS 3.B64 o (i) Disclosure
Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	text	IFRS 3.B64 o (i) Disclosure
Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	text	IFRS 3.B64 o (ii) Disclosure
Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	X instant, credit	IFRS 3.B64 p (i) Disclosure
Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	X duration, credit	IFRS 3.B64 p (ii) Disclosure
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	text	IFRS 3.B64 p (ii) Disclosure
Revenue of acquiree since acquisition date	X duration, credit	IFRS 3.B64 q (i) Disclosure
Profit (loss) of acquiree since acquisition date	X duration, credit	IFRS 3.B64 q (i) Disclosure
Revenue of combined entity as if combination occurred at beginning of period	X duration, credit	IFRS 3.B64 q (ii) Disclosure
Profit (loss) of combined entity as if combination occurred at beginning of period	X duration, credit	IFRS 3.B64 q (ii) Disclosure
Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	text	IFRS 3.B64 q Disclosure
Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.B67 a (i) Disclosure
Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	text	IFRS 3.B67 a (ii) Disclosure
Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	text	IFRS 3.B67 a (iii) Disclosure
Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	X duration	IFRS 3.B67 a (iii) Disclosure
Increase (decrease) in contingent consideration asset (liability)	X duration, debit	IFRS 3.B67 b (i) Disclosure
Explanation of any changes in recognised amounts of contingent consideration	text	IFRS 3.B67 b (i) Disclosure
Explanation of any changes in range of outcomes (undiscounted) and reasons for those changes for contingent consideration	text	IFRS 3.B67 b (ii) Disclosure
Description of valuation techniques and key model inputs used to measure contingent consideration	text	IFRS 3.B67 b (iii) Disclosure
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	X duration, credit	IFRS 3.B67 e Disclosure
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	text	IFRS 3.B67 e Disclosure
Disclosure of reconciliation of changes in goodwill [text block]	text block	IFRS 3.B67 d Disclosure
Disclosure of reconciliation of changes in goodwill [abstract]		
Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure

Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e 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.IG29 Common practice
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example
Disclosure of reconciliation of changes in goodwill [line items]	line items	
Reconciliation of changes in goodwill [abstract]		
Goodwill at beginning of period	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
Changes in goodwill [abstract]		
Additional recognition, goodwill	X duration, debit	IFRS 3.B67 d (ii) Disclosure
Subsequent recognition of deferred tax assets, goodwill	(X) duration, credit	IFRS 3.B67 d (iii) Disclosure
Decrease through classified as held for sale, goodwill	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure
Goodwill derecognised without having previously been included in disposal group classified as held for sale	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure
Impairment loss recognised in profit or loss, goodwill	(X) duration	IFRS 3.B67 d (v) Disclosure
Increase (decrease) through net exchange differences, goodwill	X duration, debit	IFRS 3.B67 d (vi) Disclosure
Increase (decrease) through other changes, goodwill	X duration, debit	IFRS 3.B67 d (vii) Disclosure
Total increase (decrease) in goodwill	X duration, debit	IFRS 3.B67 d Disclosure
Goodwill at end of period	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block]	text block	IFRS 3.B64 l Disclosure
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]		
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]	table	IFRS 3.B64 l Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3.B64 l Disclosure
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	member [default]	IFRS 3.B64 l Disclosure
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items]	line items	
Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 l Disclosure, IFRS 3.B64 l (i) Disclosure, IFRS 3.B64 m Disclosure
Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 l (ii) Disclosure
Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration	IFRS 3.B64 l (iii) Disclosure
Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.B64 m Disclosure
Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.B64 m Disclosure
Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.B64 m Disclosure
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	text	IFRS 3.B64 l (iii) Disclosure
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	text	IFRS 3.B64 m Disclosure
Method used to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 l (iv) Disclosure

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	text	IFRS 3.B64 m Disclosure
Disclosure of acquired receivables [text block]	text block	IFRS 3.B64 h Disclosure
Disclosure of acquired receivables [abstract]		
Disclosure of acquired receivables [table]	table	IFRS 3.B64 h Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Classes of acquired receivables [axis]	axis	IFRS 3.B64 h Disclosure
Classes of acquired receivables [member]	member [default]	IFRS 3.B64 h Disclosure
Loans acquired in business combination [member]	member	IFRS 3.B64 h Example
Direct finance leases acquired in business combination [member]	member	IFRS 3.B64 h Example
Disclosure of acquired receivables [line items]	line items	
Fair value of acquired receivables	X instant, debit	IFRS 3.B64 h (i) Disclosure
Gross contractual amounts receivable for acquired receivables	X instant, debit	IFRS 3.B64 h (ii) Disclosure
Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	X instant, debit	IFRS 3.B64 h (iii) Disclosure
Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3.B64 j Disclosure
Disclosure of contingent liabilities in business combination [abstract]		
Disclosure of contingent liabilities in business combination [table]	table	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Classes of contingent liabilities [axis]	axis	IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure
Contingent liabilities [member]	member [default]	IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure
Warranty contingent liability [member]	member	IAS 37.88 Example
Restructuring contingent liability [member]	member	IAS 37.88 Example
Legal proceedings contingent liability [member]	member	IAS 37.88 Example
Onerous contracts contingent liability [member]	member	IAS 37.88 Example
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example
Other contingent liabilities [member]	member	IAS 37.88 Example
Items of contingent liabilities [axis]	axis	IFRS 3.B64 j Disclosure
Items of contingent liabilities [member]	member [default]	IFRS 3.B64 j Disclosure
Disclosure of contingent liabilities in business combination [line items]	line items	
Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure, IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Description of expected timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure, IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Description of major assumptions made concerning future events, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Asset recognised for expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Explanation of estimated financial effect, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure
Estimated financial effect, contingent liabilities in business combination	X instant	IFRS 3.B64 j (i) Disclosure
Explanation of possibility of reimbursement, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure
Description of reasons why liability cannot be measured reliably	text	IFRS 3.B64 j (ii) Disclosure
Reconciliation of changes in contingent liabilities recognised in business combination [abstract]		
Contingent liabilities recognised in business combination at beginning of period	X instant, credit	IFRS 3.B67 c Disclosure
Changes in contingent liabilities recognised in business combination [abstract]		
Additional liabilities, contingent liabilities recognised in business combination [abstract]		
New liabilities, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Common practice
Increase in existing liabilities, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Total additional liabilities, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Settled liabilities, contingent liabilities recognised in business combination	(X) duration, debit	IFRS 3.B67 c Disclosure

Reversed unsettled liabilities, contingent liabilities recognised in business combination	(X) duration, debit	IFRS 3.B67 c Disclosure
Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Total increase (decrease) in contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Contingent liabilities recognised in business combination at end of period	X instant, credit	IFRS 3.B67 c Disclosure
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	text	IFRS 3.B66 Disclosure
[818000] Notes - Related party		
Disclosure of related party [text block]	text block	IAS 24 - Disclosures Disclosure
Name of parent entity	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Name of ultimate parent of group	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Name of most senior parent entity producing publicly available financial statements	text	IAS 24.13 Disclosure
Explanation of relationships between parent and subsidiaries	text	IAS 24.13 Disclosure
Key management personnel compensation, short-term employee benefits	X duration, debit	IAS 24.17 a Disclosure
Key management personnel compensation, post-employment benefits	X duration, debit	IAS 24.17 b Disclosure
Key management personnel compensation, other long-term employee benefits	X duration, debit	IAS 24.17 c Disclosure
Key management personnel compensation, termination benefits	X duration, debit	IAS 24.17 d Disclosure
Key management personnel compensation, share-based payment	X duration, debit	IAS 24.17 e Disclosure
Key management personnel compensation	X duration, debit	IAS 24.17 Disclosure
Disclosure of transactions between related parties [text block]	text block	IAS 24.18 Disclosure
Disclosure of transactions between related parties [abstract]		
Disclosure of transactions between related parties [table]	table	IAS 24.19 Disclosure
Categories of related parties [axis]	axis	IAS 24.19 Disclosure
Entity's total for related parties [member]	member [default]	IAS 24.19 Disclosure
Related parties [member]	member	IAS 24.19 Disclosure
Parent [member]	member	IAS 24.19 a Disclosure
Entities with joint control or significant influence over entity [member]	member	IAS 24.19 b Disclosure
Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Joint ventures where entity is venturer [member]	member	IAS 24.19 e Disclosure
Key management personnel of entity or parent [member]	member	IAS 24.19 f Disclosure
Other related parties [member]	member	IAS 24.19 g Disclosure
Disclosure of transactions between related parties [line items]	line items	
Description of transactions with related party	text	IAS 24.18 Disclosure
Description of nature of related party relationship	text	IAS 24.18 Disclosure
Related party transactions [abstract]		
Purchases of goods, related party transactions	X duration, debit	IAS 24.21 a Example
Revenue from sale of goods, related party transactions	X duration, credit	IAS 24.21 a Example
Purchases of property and other assets, related party transactions	X duration, debit	IAS 24.21 b Example
Sales of property and other assets, related party transactions	X duration, credit	IAS 24.21 b Example
Services received, related party transactions	X duration, debit	IAS 24.21 c Example
Revenue from rendering of services, related party transactions	X duration, credit	IAS 24.21 c Example
Leases as lessor, related party transactions	X duration	IAS 24.21 d Example
Leases as lessee, related party transactions	X duration	IAS 24.21 d Example
Transfers of research and development from entity, related party transactions	X duration	IAS 24.21 e Example
Transfers of research and development to entity, related party transactions	X duration	IAS 24.21 e Example
Transfers under license agreements from entity, related party transactions	X duration	IAS 24.21 f Example
Transfers under license agreements to entity, related party transactions	X duration	IAS 24.21 f Example
Transfers under finance agreements from entity, related party transactions	X duration	IAS 24.21 g Example
Transfers under finance agreements to entity, related party transactions	X duration	IAS 24.21 g Example
Provision of guarantees or collateral by entity, related party transactions	X duration	IAS 24.21 h Example
Provision of guarantees or collateral to entity, related party transactions	X duration	IAS 24.21 h Example
Commitments made by entity, related party transactions	X duration	IAS 24.21 i Example
Commitments made on behalf of entity, related party transactions	X duration	IAS 24.21 i Example
Settlement of liabilities by entity on behalf of related party, related party transactions	X duration	IAS 24.21 j Example
Settlement of liabilities on behalf of entity by related party, related party transactions	X duration	IAS 24.21 j Example
Participation in defined benefit plan that shares risks between group entities, related party transactions	X duration	IAS 24.22 Example

Outstanding balances for related party transactions [abstract]		
Amounts payable, related party transactions	X instant, credit	IAS 24.18 b Disclosure, IAS 24.20 Disclosure
Amounts receivable, related party transactions	X instant, debit	IAS 24.18 b Disclosure, IAS 24.20 Disclosure
Outstanding commitments made by entity, related party transactions	X instant, credit	IAS 24.18 b Disclosure
Outstanding commitments made on behalf of entity, related party transactions	X instant, credit	IAS 24.18 b Disclosure
Explanation of terms and conditions of outstanding balances for related party transaction	text	IAS 24.18 b (i) Disclosure
Explanation of details of guarantees given or received of outstanding balances for related party transaction	text	IAS 24.18 b (ii) Disclosure
Provisions for doubtful debts related to outstanding balances of related party transaction	X instant, credit	IAS 24.18 c Disclosure
Expense recognised during period for bad and doubtful debts for related party transaction	X duration, debit	IAS 24.18 d Disclosure
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]	text block	Effective 2014-07-01 IAS 24.18A Disclosure
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]		
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]	table	Effective 2014-07-01 IAS 24.18A Disclosure
Separate management entities [axis]	axis	Effective 2014-07-01 IAS 24.18A Disclosure
Separate management entities [member]	member [default]	Effective 2014-07-01 IAS 24.18A Disclosure
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [line items]	line items	
Amount incurred by entity for provision of key management personnel services provided by separate management entity	X duration, debit	Effective 2014-07-01 IAS 24.18A Disclosure
Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions	text	IAS 24.23 Disclosure
Explanation of whether entity applies exemption in IAS 24.25	text	IAS 24.26 Disclosure
Name of government and nature of relationship with government	text	IAS 24.26 a Disclosure
Explanation of nature and amount of significant transactions	text	IAS 24.26 b (i) Disclosure
Description of other transactions that are collectively significant	text	IAS 24.26 b (ii) Disclosure
[819100] Notes - First time adoption		
Disclosure of first-time adoption [text block]	text block	IFRS 1 - Presentation and disclosure Disclosure
Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs	text	IFRS 1.22 b Disclosure
Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS 1.24 Disclosure
Disclosure of comparative information prepared under previous GAAP [abstract]		
Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS 1.24 Disclosure
Financial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1.24 Disclosure
IFRSs [member]	member [default]	IFRS 1.24 Disclosure
Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice
Effect of transition to IFRSs [member]	member	IFRS 1.24 Disclosure
Disclosure of comparative information prepared under previous GAAP [line items]	line items	
Equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Explanation of effect of transition on reported financial position	text	IFRS 1.23 Disclosure
Explanation of effect of transition on reported financial performance	text	IFRS 1.23 Disclosure
Explanation of effect of transition on reported cash flows	text	IFRS 1.23 Disclosure, IFRS 1.25 Disclosure
Description of reason why entity stopped applying IFRSs	text	IFRS 1.23A a Disclosure
Description of reason why entity is resuming application of IFRSs	text	IFRS 1.23A b Disclosure
Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	text	IFRS 1.23B Disclosure
Explanation of fact that financial statements for previous periods not presented	text	IFRS 1.28 Disclosure
Explanation of cross-reference to interim financial statement disclosures for first-time adopter	text	IFRS 1.33 Disclosure
Disclosure of redesignated financial assets and liabilities [text block]	text block	IFRS 1.29 Disclosure
Disclosure of redesignated financial assets and liabilities [abstract]		
Disclosure of redesignated financial assets and liabilities [table]	table	IFRS 1.29 Disclosure
Redesignation [axis]	axis	IFRS 1.29 Disclosure
Redesignated [member]	member [default]	IFRS 1.29 Disclosure

Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice
Redesignated amount [member]	member	IFRS 1.29 Common practice
Disclosure of redesignated financial assets and liabilities [line items]	line items	
Redesignated financial asset as available-for-sale	X instant, debit	Expiry date on application of IFRS 9 IFRS 1.29 Disclosure
Redesignated financial asset as at fair value through profit or loss	X instant, debit	IFRS 1.29 Disclosure
Redesignated financial liability as at fair value through profit or loss	X instant, credit	Expiry date on application of IFRS 9 IFRS 1.29 Disclosure, Effective on application of IFRS 9 IFRS 1.29A Disclosure
Description of redesignated financial liabilities	text	Expiry date on application of IFRS 9 IFRS 1.29 Disclosure, Effective on application of IFRS 9 IFRS 1.29A Disclosure
Description of redesignated financial assets	text	IFRS 1.29 Disclosure
Disclosure of fair values of items used as deemed cost [text block]	text block	IFRS 1.30 Disclosure
Disclosure of fair values of items used as deemed cost [abstract]		
Disclosure of fair values of items used as deemed cost [table]	table	IFRS 1.30 Disclosure
Fair value as deemed cost [axis]	axis	IFRS 1.30 Disclosure
Aggregate of fair values [member]	member [default]	IFRS 1.30 a Disclosure
Previous GAAP [member]	member	IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice
Aggregate adjustment to carrying amounts reported under previous GAAP [member]	member	IFRS 1.30 b Disclosure
Disclosure of fair values of items used as deemed cost [line items]	line items	
Intangible asset fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure
Property, plant and equipment fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure
Investment property fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure
Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	X instant, debit	IFRS 1.31 a Disclosure
Aggregate deemed cost of investments for which deemed cost is fair value	X instant, debit	IFRS 1.31 b Disclosure
Aggregate adjustment to carrying amounts of investments reported under previous GAAP	X instant, debit	IFRS 1.31 c Disclosure
Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	text	IFRS 1.31A Disclosure
Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	text	IFRS 1.31B Disclosure
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	text	IFRS 1.31C Disclosure
[822100] Notes - Property, plant and equipment		
Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure Disclosure
Disclosure of detailed information about property, plant and equipment [text block]	text block	IAS 16.73 Disclosure
Disclosure of detailed information about property, plant and equipment [abstract]		
Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 Disclosure
Classes of property, plant and equipment [axis]	axis	IAS 16.73 Disclosure
Property, plant and equipment [member]	member [default]	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example
Land and buildings [member]	member	IAS 16.37 b Example
Land [member]	member	IAS 16.37 a Example
Buildings [member]	member	IAS 16.37 Common practice
Machinery [member]	member	IAS 16.37 c Example
Vehicles [member]	member	IAS 16.37 Common practice
Ships [member]	member	IAS 16.37 d Example
Aircraft [member]	member	IAS 16.37 e Example
Motor vehicles [member]	member	IAS 16.37 f Example
Fixtures and fittings [member]	member	IAS 16.37 g Example
Office equipment [member]	member	IAS 16.37 h Example
Computer equipment [member]	member	IAS 16.37 Common practice
Communication and network equipment [member]	member	IAS 16.37 Common practice
Network infrastructure [member]	member	IAS 16.37 Common practice
Tangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure
Mining assets [member]	member	IAS 16.37 Common practice
Mining property [member]	member	IAS 16.37 Common practice
Oil and gas assets [member]	member	IAS 16.37 Common practice
Leasehold improvements [member]	member	IAS 16.37 Common practice
Property, plant and equipment under operating leases [member]	member	IAS 16.37 Common practice
Construction in progress [member]	member	IAS 16.37 Common practice
Other property, plant and equipment [member]	member	IAS 16.37 Common practice

Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e 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.IG29 Common practice
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example
Disclosure of detailed information about property, plant and equipment [line items]	line items	
Measurement bases, property, plant and equipment	text	IAS 16.73 a Disclosure
Depreciation method, property, plant and equipment	text	IAS 16.73 b Disclosure
Useful lives or depreciation rates, property, plant and equipment	text	IAS 16.73 c Disclosure
Effective dates of revaluation, property, plant and equipment	text	IAS 16.77 a Disclosure
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	text	IAS 16.77 b Disclosure
Reconciliation of changes in property, plant and equipment [abstract]		
Property, plant and equipment at beginning of period	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Changes in property, plant and equipment [abstract]		
Additions other than through business combinations, property, plant and equipment	X duration, debit	IAS 16.73 e (i) Disclosure
Acquisitions through business combinations, property, plant and equipment	X duration, debit	IAS 16.73 e (iii) Disclosure
Increase (decrease) through net exchange differences, property, plant and equipment	X duration, debit	IAS 16.73 e (viii) Disclosure
Depreciation, property, plant and equipment	(X) duration	IAS 16.73 e (vii) Disclosure, IAS 16.75 a Disclosure
Impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X duration	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure
Revaluation increase (decrease), property, plant and equipment	X duration, debit	IAS 16.73 e (iv) Disclosure, IAS 16.77 f Disclosure
Impairment loss recognised in other comprehensive income, property, plant and equipment	(X) duration	IAS 16.73 e (iv) Disclosure
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	X duration	IAS 16.73 e (iv) Disclosure
Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]		
Increase (decrease) through transfers, property, plant and equipment	X duration, debit	IAS 16.73 e Common practice
Increase (decrease) through transfers from (to) investment property, property, plant and equipment	X duration, debit	IAS 16.73 e Common practice
Increase (decrease) through transfers from construction in progress, property, plant and equipment	X duration, debit	IAS 16.73 e Common practice
Increase (decrease) through other changes, property, plant and equipment	X duration, debit	IAS 16.73 e (ix) Disclosure
Total increase (decrease) through transfers and other changes, property, plant and equipment	X duration, debit	IAS 16.73 e Common practice
Disposals and retirements, property, plant and equipment [abstract]		
Disposals, property, plant and equipment	(X) duration, credit	IAS 16.73 e (ii) Disclosure
Retirements, property, plant and equipment	(X) duration, credit	IAS 16.73 e Common practice
Total disposals and retirements, property, plant and equipment	(X) duration, credit	IAS 16.73 e Common practice
Decrease through classified as held for sale, property, plant and equipment	(X) duration, credit	IAS 16.73 e (ii) Disclosure
Decrease through loss of control of subsidiary, property, plant and equipment	(X) duration, credit	IAS 16.73 e Common practice
Total increase (decrease) in property, plant and equipment	X duration, debit	IAS 16.73 e Disclosure
Property, plant and equipment at end of period	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Additional information [abstract]		
Property, plant and equipment, expenditures recognised in course of its construction	X instant, debit	IAS 16.74 b Disclosure

Property, plant and equipment, temporarily idle	X instant, debit	IAS 16.79 a Example
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	X instant, debit	IAS 16.79 b Example
Property, plant and equipment, assets retired from active use and not classified as held for sale	X instant, debit	IAS 16.79 c Example
Property, plant and equipment, revaluation [abstract]		
Property, plant and equipment, revalued assets	X instant, debit	IAS 16.77 Disclosure
Property, plant and equipment, revalued assets, at cost	X instant, debit	IAS 16.77 e Disclosure
Property, plant and equipment, revaluation surplus	X instant, credit	IAS 16.77 f Disclosure
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	text	IAS 16.77 f Disclosure
Property, plant and equipment, restrictions on title	X instant, debit	IAS 16.74 a Disclosure
Description of existence of restrictions on title, property, plant and equipment	text	IAS 16.74 a Disclosure
Property, plant and equipment, pledged as security	X instant, debit	IAS 16.74 a Disclosure
Contractual commitments for acquisition of property, plant and equipment	X instant, credit	IAS 16.74 c Disclosure
Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up	X duration, credit	IAS 16.74 d Disclosure
Fair value of property, plant and equipment materially different from carrying amount	X instant, debit	IAS 16.79 d Example
Identification of unadjusted comparative information	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
[822200] Notes - Exploration for and evaluation of mineral resources		
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure
Assets arising from exploration for and evaluation of mineral resources	X instant, debit	IFRS 6.24 b Disclosure
Liabilities arising from exploration for and evaluation of mineral resources	X instant, credit	IFRS 6.24 b Disclosure
Income arising from exploration for and evaluation of mineral resources	X duration, credit	IFRS 6.24 b Disclosure
Expense arising from exploration for and evaluation of mineral resources	X duration, debit	IFRS 6.24 b Disclosure
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	X duration, debit	IFRS 6.24 b Disclosure
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	X duration, debit	IFRS 6.24 b Disclosure
[822390] Notes - Financial instruments		
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure
Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7.31 Disclosure, IFRS 7.7 Disclosure
Disclosure of detailed information about financial instruments [abstract]		
Disclosure of detailed information about financial instruments [table]	table	IFRS 7.31 Disclosure, IFRS 7.7 Disclosure
Classes of financial instruments [axis]	axis	IFRS 7.36 Disclosure
Financial instruments, class [member]	member [default]	IFRS 7.36 Disclosure
Financial instruments at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Financial instruments at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Financial instruments outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of detailed information about financial instruments [line items]	line items	
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 a Disclosure
Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period	X instant	IFRS 7.28 b Disclosure
Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X duration	IFRS 7.IG14 Example
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	X duration	IFRS 7.IG14 Example
Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X duration	IFRS 7.IG14 Example
Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	(X) duration	IFRS 7.IG14 Example

Total increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X duration	IFRS 7.28 b Example
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at end of period	X instant	IFRS 7.28 b Disclosure
Description of conclusion why transaction price was not best evidence of fair value	text	IFRS 7.28 c Disclosure
Maximum exposure to credit risk	X instant	IFRS 7.36 a Disclosure
Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure	text	IFRS 7.36 b Disclosure
Disclosure of financial assets [text block]	text block	IFRS 7.7 Disclosure
Disclosure of financial assets [abstract]		
Disclosure of financial assets [table]	table	IFRS 7.7 Disclosure
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure
Financial assets, class [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.IG40B Example
Consumer loans [member]	member	IFRS 7.IG40B Example
Corporate loans [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Categories of financial assets [axis]	axis	IFRS 7.8 Disclosure
Financial assets, category [member]	member [default]	IFRS 7.8 Disclosure
Financial assets at fair value through profit or loss, category [member]	member	IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, classified as held for trading, category [member]	member	Expiry date on application of IFRS 9 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	member	Effective on application of IFRS 9 IFRS 7.8 a Disclosure
Financial assets available-for-sale, category [member]	member	Expiry date on application of IFRS 9 IFRS 7.8 d Disclosure
Held-to-maturity investments, category [member]	member	Expiry date on application of IFRS 9 IFRS 7.8 b Disclosure
Loans and receivables, category [member]	member	Expiry date on application of IFRS 9 IFRS 7.8 c Disclosure
Financial assets at amortised cost, category [member]	member	Effective on application of IFRS 9 IFRS 7.8 f Disclosure
Financial assets at fair value through other comprehensive income, category [member]	member	Effective on application of IFRS 9 IFRS 7.8 h Disclosure
Disclosure of financial assets [line items]	line items	
Financial assets	X instant, debit	IFRS 7.25 Disclosure
Financial assets, at fair value	X instant, debit	IFRS 7.25 Disclosure
Notional amount	X instant	IAS 1.112 c Common practice
Reconciliation of changes in allowance account for credit losses of financial assets [abstract]		
Allowance account for credit losses of financial assets at beginning of period	X instant, credit	IFRS 7.16 Disclosure
Changes in allowance account for credit losses of financial assets [abstract]		
Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X duration	IFRS 7.16 Common practice
Utilisation, allowance account for credit losses of financial assets	(X) duration, debit	IFRS 7.16 Common practice
Reversal, allowance account for credit losses of financial assets	(X) duration	IFRS 7.16 Common practice
Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	X duration, credit	IFRS 7.16 Common practice
Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	X duration, credit	IFRS 7.16 Common practice
Increase (decrease) through other changes, allowance account for credit losses of financial assets	X duration, credit	IFRS 7.16 Common practice
Total increase (decrease) in allowance account for credit losses of financial assets	X duration, credit	IFRS 7.16 Disclosure
Allowance account for credit losses of financial assets at end of period	X instant, credit	IFRS 7.16 Disclosure

Impairment loss on financial assets	X _{duration, debit}	IFRS 7.20 e Disclosure
Information about credit quality of neither past due nor impaired financial assets [text block]	text block	IFRS 7.36 c Disclosure
Analysis of credit exposures using external credit grading system [text block]	text block	IFRS 7.IG23 a Example
Description of rating agencies used	text	IFRS 7.IG24 b Example
Rated credit exposures	X _{instant}	IFRS 7.IG24 c Example
Unrated credit exposures	X _{instant}	IFRS 7.IG24 c Example
Description of relationship between internal and external ratings	text	IFRS 7.IG24 d Example, IFRS 7.IG25 c Example
Analysis of credit exposures using internal credit grading system [text block]	text block	IFRS 7.IG23 a Example
Description of internal credit ratings process	text	IFRS 7.IG25 a Example
Description of relationship between internal and external ratings	text	IFRS 7.IG24 d Example, IFRS 7.IG25 c Example
Description of nature of counterparty	text	IFRS 7.IG23 b Example
Description of historical information about counterparty default rates	text	IFRS 7.IG23 c Example
Description of other information used to assess credit quality	text	IFRS 7.IG23 d Example
Financial assets previously designated at fair value through profit or loss but no longer so designated, first application of IFRS 9	X _{instant, debit}	Effective on application of IFRS 9 IFRS 7.441 c Disclosure
Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, first application of IFRS 9	X _{instant, debit}	Effective on application of IFRS 9 IFRS 7.441 c Disclosure
Financial assets previously designated at fair value through profit or loss reclassified voluntarily, first application of IFRS 9	X _{instant, debit}	Effective on application of IFRS 9 IFRS 7.441 c Disclosure
Disclosure of external credit grades [text block]	text block	IFRS 7.IG24 Example
Disclosure of external credit grades [abstract]		
Disclosure of external credit grades [table]	table	IFRS 7.IG24 Example
External credit grades [axis]	axis	IFRS 7.IG24 a Example
Entity's total for external credit grades [member]	member [default]	IFRS 7.IG24 a Example
External credit grades [member]	member	IFRS 7.IG24 a Example
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure
Financial assets, class [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.IG40B Example
Consumer loans [member]	member	IFRS 7.IG40B Example
Corporate loans [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure
Disclosure of external credit grades [line items]	line items	
Credit exposure	X _{instant}	IFRS 7.IG24 a Example, IFRS 7.IG25 b Example
Disclosure of internal credit grades [text block]	text block	IFRS 7.IG25 Example
Disclosure of internal credit grades [abstract]		
Disclosure of internal credit grades [table]	table	IFRS 7.IG25 Example
Internal credit grades [axis]	axis	IFRS 7.IG25 b Example
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG25 b Example
Internal credit grades [member]	member	IFRS 7.IG25 b Example
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure
Financial assets, class [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.IG40B Example
Consumer loans [member]	member	IFRS 7.IG40B Example
Corporate loans [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice

Swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.2 b Disclosure
Disclosure of internal credit grades [line items]	line items	
Credit exposure	X instant	IFRS 7.IG24 a Example, IFRS 7.IG25 b Example
Disclosure of financial liabilities [text block]	text block	IFRS 7.7 Disclosure
Disclosure of financial liabilities [abstract]		
Disclosure of financial liabilities [table]	table	IFRS 7.7 Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.6 Disclosure
Financial liabilities, class [member]	member [default]	IFRS 7.6 Disclosure
Financial liabilities at amortised cost, class [member]	member	IFRS 7.2 a Disclosure
Financial liabilities at fair value, class [member]	member	IFRS 7.2 a Disclosure
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.2 b Disclosure
Categories of financial liabilities [axis]	axis	IFRS 7.8 Disclosure
Financial liabilities, category [member]	member [default]	IFRS 7.8 Disclosure
Financial liabilities at fair value through profit or loss, category [member]	member	IFRS 7.8 e Disclosure
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7.8 e Disclosure
Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7.8 e Disclosure
Financial liabilities at amortised cost, category [member]	member	Expiry date on application of IFRS 9 IFRS 7.8 f Disclosure, Effective on application of IFRS 9 IFRS 7.8 g Disclosure
Disclosure of financial liabilities [line items]	line items	
Financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Financial liabilities, at fair value	X instant, credit	IFRS 7.25 Disclosure
Financial liabilities previously designated at fair value through profit or loss but no longer so designated, first application of IFRS 9	X instant, credit	Effective on application of IFRS 9 IFRS 7.441 c Disclosure
Financial liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, first application of IFRS 9	X instant, credit	Effective on application of IFRS 9 IFRS 7.441 c Disclosure
Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, first application of IFRS 9	X instant, credit	Effective on application of IFRS 9 IFRS 7.441 c Disclosure
Designated loans or receivables at fair value through profit or loss [abstract]		
Maximum exposure to credit risk of loans or receivables	X instant	Expiry date on application of IFRS 9 IFRS 7.9 a Disclosure
Amount by which loans or receivables related credit derivatives or similar instruments mitigate maximum exposure to credit risk	X instant	Expiry date on application of IFRS 9 IFRS 7.9 b Disclosure
Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	X duration, debit	Expiry date on application of IFRS 9 IFRS 7.9 c Disclosure
Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.9 c Disclosure
Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	X duration	Expiry date on application of IFRS 9 IFRS 7.9 d Disclosure
Accumulated increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	X instant	Expiry date on application of IFRS 9 IFRS 7.9 d Disclosure
Financial assets designated as measured at fair value [abstract]		
Maximum exposure to credit risk of financial assets designated as measured at fair value	X instant	Effective on application of IFRS 9 IFRS 7.9 a Disclosure
Amount by which financial assets related credit derivatives or similar instruments mitigate maximum exposure to credit risk	X instant	Effective on application of IFRS 9 IFRS 7.9 b Disclosure
Increase (decrease) in fair value of financial assets, attributable to changes in credit risk of financial assets	X duration, debit	Effective on application of IFRS 9 IFRS 7.9 c Disclosure
Accumulated increase (decrease) in fair value of financial assets, attributable to changes in credit risk of financial assets	X instant, debit	Effective on application of IFRS 9 IFRS 7.9 c Disclosure
Increase (decrease) in fair value of financial assets related credit derivatives or similar instruments	X duration	Effective on application of IFRS 9 IFRS 7.9 d Disclosure
Accumulated increase (decrease) in fair value of financial assets related credit derivatives or similar instruments	X instant	Effective on application of IFRS 9 IFRS 7.9 d Disclosure
Designated financial liabilities at fair value through profit or loss [abstract]		
Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X duration, credit	Effective on application of IFRS 9 IFRS 7.10A a Disclosure, Expiry date on application of IFRS 9 IFRS 7.10 a Disclosure
Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X instant, credit	Effective on application of IFRS 9 IFRS 7.10A a Disclosure, IFRS 7.10 a Disclosure
Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	X instant	Effective on application of IFRS 9 IFRS 7.10A b Disclosure, IFRS 7.10 b Disclosure
Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	X duration	Effective on application of IFRS 9 IFRS 7.10 c Disclosure

Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	text	Effective on application of IFRS 9 IFRS 7.10 c Disclosure
Amount presented in other comprehensive income realised at derecognition of financial liability	X duration	Effective on application of IFRS 9 IFRS 7.10 d Disclosure
Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	text	IFRS 7.11 a Disclosure
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	text	IFRS 7.11 b Disclosure
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	text	Effective on application of IFRS 9 IFRS 7.11 c Disclosure
Description of investments in equity designated as measured at fair value through other comprehensive income	text	Effective on application of IFRS 9 IFRS 7.11A a Disclosure
Description of reason for using presentation alternative	text	Effective on application of IFRS 9 IFRS 7.11A b Disclosure
Disclosure of fair value of investment in equity instruments designated as measured at fair value through other comprehensive income [text block]	text block	Effective on application of IFRS 9 IFRS 7.11A c Disclosure
Disclosure of fair value of investments in equity instruments designated as measured at fair value through other comprehensive income [abstract]		
Disclosure of fair value of investments in equity instruments designated as measured at fair value through other comprehensive income [table]	table	Effective on application of IFRS 9 IFRS 7.11A c Disclosure
Investments in equity instruments measured at fair value through other comprehensive income [axis]	axis	Effective on application of IFRS 9 IFRS 7.11A c Disclosure
Investments in equity instruments measured at fair value through other comprehensive income [member]	member [default]	Effective on application of IFRS 9 IFRS 7.11A c Disclosure
Disclosure of fair value of investments in equity instruments designated as measured at fair value through other comprehensive income [line items]	line items	
Fair value of investments in equity instruments designated as measured at fair value through other comprehensive income	X instant, debit	Effective on application of IFRS 9 IFRS 7.11A c Disclosure
Dividends recognised for investments in equity instruments designated as measured at fair value through other comprehensive income, held at end of reporting period	X duration, credit	Effective on application of IFRS 9 IFRS 7.11A d Disclosure
Dividends recognised for investments in equity instruments designated as measured at fair value through other comprehensive income, derecognised during period	X duration, credit	Effective on application of IFRS 9 IFRS 7.11A d Disclosure
Explanation of transfers of cumulative gain or loss within equity of investments in equity designated as measured at fair value through other comprehensive income	text	Effective on application of IFRS 9 IFRS 7.11A e Disclosure
Description of reason for disposing of investments in equity instruments measured at fair value through other comprehensive income	text	Effective on application of IFRS 9 IFRS 7.11B a Disclosure
Fair value of investments in equity instruments measured at fair value through other comprehensive income at date of derecognition	X instant, debit	Effective on application of IFRS 9 IFRS 7.11B b Disclosure
Cumulative gain (loss) on disposal of investments in equity instruments designated as measured at fair value through other comprehensive income	X duration, credit	Effective on application of IFRS 9 IFRS 7.11B c Disclosure
Reclassification out of financial assets at fair value through profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12 Disclosure; Expiry date on application of IFRS 9 IFRS 7.12A a Disclosure
Reclassification into financial assets at fair value through profit or loss	X duration, debit	Expiry date on application of IFRS 9 IFRS 7.12 Disclosure
Reclassification out of available-for-sale financial assets	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12 Disclosure; Expiry date on application of IFRS 9 IFRS 7.12A a Disclosure
Reclassification into available-for-sale financial assets	X duration, debit	Expiry date on application of IFRS 9 IFRS 7.12 Disclosure
Reclassification out of held-to-maturity investments	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12 Disclosure
Reclassification into held-to-maturity investments	X duration, debit	Expiry date on application of IFRS 9 IFRS 7.12 Disclosure
Reclassification out of loans and receivables	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12 Disclosure
Reclassification into loans and receivables	X duration, debit	Expiry date on application of IFRS 9 IFRS 7.12 Disclosure
Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.12A b Disclosure
Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.12A b Disclosure
Financial assets reclassified out of available-for-sale financial assets, carrying amount	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.12A b Disclosure
Financial assets reclassified out of available-for-sale financial assets, at fair value	X instant, debit	Expiry date on application of IFRS 9 IFRS 7.12A b Disclosure
Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	text	Expiry date on application of IFRS 9 IFRS 7.12A c Disclosure
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12A d Disclosure
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12A d Disclosure

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	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12A e Disclosure
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12A e Disclosure
Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12A e Disclosure
Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12A e Disclosure
Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12A e Disclosure
Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.12A e Disclosure
Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X duration, debit	Expiry date on application of IFRS 9 IFRS 7.12A e Disclosure
Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X duration, debit	Expiry date on application of IFRS 9 IFRS 7.12A e Disclosure
Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	X.XX instant	Expiry date on application of IFRS 9 IFRS 7.12A f Disclosure
Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	X duration, debit	Expiry date on application of IFRS 9 IFRS 7.12A f Disclosure
Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X.XX instant	Expiry date on application of IFRS 9 IFRS 7.12A f Disclosure
Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	X duration, debit	Expiry date on application of IFRS 9 IFRS 7.12A f Disclosure
Disclosure of reclassification of financial assets [text block]	text block	Effective on application of IFRS 9 IFRS 7.12B Disclosure
Disclosure of reclassification of financial assets [abstract]		
Disclosure of reclassification of financial assets [table]	table	Effective on application of IFRS 9 IFRS 7.12B Disclosure
Events of reclassification of financial assets [axis]	axis	Effective on application of IFRS 9 IFRS 7.12B Disclosure
Events of reclassification of financial assets [member]	member [default]	Effective on application of IFRS 9 IFRS 7.12B Disclosure
Disclosure of reclassification of financial assets [line items]	line items	
Date of reclassification of financial assets due to change in business model	yyyy-mm-dd	Effective on application of IFRS 9 IFRS 7.12B a Disclosure
Explanation of change in business model for managing financial assets	text	Effective on application of IFRS 9 IFRS 7.12B b Disclosure
Description of effect of changing business model for managing financial assets on financial statements	text	Effective on application of IFRS 9 IFRS 7.12B b Disclosure
Reclassification of financial assets out of measured at amortised cost into measured at fair value	X duration	Effective on application of IFRS 9 IFRS 7.12B c Disclosure
Reclassification of financial assets out of measured at fair value into measured at amortised cost	X duration	Effective on application of IFRS 9 IFRS 7.12B c Disclosure
Effective interest rate determined on date of reclassification for assets reclassified into measured at amortised cost	X.XX instant	Effective on application of IFRS 9 IFRS 7.12C a Disclosure
Interest income (expense) recognised for assets reclassified into measured at amortised cost	X duration, credit	Effective on application of IFRS 9 IFRS 7.12C b Disclosure
Fair value of financial assets reclassified as measured at amortised cost	X instant, debit	Effective on application of IFRS 9 IFRS 7.12D a Disclosure
Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	X duration, credit	Effective on application of IFRS 9 IFRS 7.12D b Disclosure
Disclosure of offsetting of financial assets and financial liabilities [text block]	text block	IFRS 7 - Offsetting financial assets and financial liabilities Disclosure
Disclosure of offsetting of financial assets [text block]	text block	IFRS 7.13C Disclosure
Disclosure of offsetting of financial assets [abstract]		
Disclosure of offsetting of financial assets [table]	table	IFRS 7.13C Disclosure
Types of financial assets [axis]	axis	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Financial assets, type [member]	member [default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Counterparties [axis]	axis	IFRS 7.B52 Disclosure
Counterparties [member]	member [default]	IFRS 7.B52 Disclosure
Individually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure
Disclosure of offsetting of financial assets [line items]	line items	
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]		
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]		
Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, debit	IFRS 7.13C a Disclosure
Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	(X) instant, credit	IFRS 7.13C b Disclosure

Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X instant, debit	IFRS 7.13C c Disclosure
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]		
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.IG40D Example, IFRS 7.IG40E Example
Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.IG40D Example, IFRS 7.IG40E Example
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.13C d Disclosure
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, debit	IFRS 7.13C e Disclosure
Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E Disclosure
Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.B42 Disclosure
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]	text block	IFRS 7.B46 Disclosure
Disclosure of offsetting of financial liabilities [text block]	text block	IFRS 7.13C Disclosure
Disclosure of offsetting of financial liabilities [abstract]		
Disclosure of offsetting of financial liabilities [table]	table	IFRS 7.13C Disclosure
Types of financial liabilities [axis]	axis	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Financial liabilities, type [member]	member [default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure
Counterparties [axis]	axis	IFRS 7.B52 Disclosure
Counterparties [member]	member [default]	IFRS 7.B52 Disclosure
Individually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure
Disclosure of offsetting of financial liabilities [line items]	line items	
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]		
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]		
Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, credit	IFRS 7.13C a Disclosure
Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	(X) instant, debit	IFRS 7.13C b Disclosure
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X instant, credit	IFRS 7.13C c Disclosure
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]		
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.IG40D Example, IFRS 7.IG40E Example
Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.IG40D Example, IFRS 7.IG40E Example
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.13C d Disclosure
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, credit	IFRS 7.13C e Disclosure
Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E Disclosure
Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.B42 Disclosure
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]	text block	IFRS 7.B46 Disclosure
Financial assets pledged as collateral for liabilities or contingent liabilities	X instant, debit	IFRS 7.14 a Disclosure
Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	text	IFRS 7.14 b Disclosure
Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	X instant, debit	IFRS 7.15 a Disclosure
Collateral sold or repledged in absence of default by owner of collateral, at fair value	X instant, debit	IFRS 7.15 b Disclosure
Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 b Disclosure
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	text	IFRS 7.15 c Disclosure
Description of compound financial instruments with multiple embedded derivatives	text	IFRS 7.17 Disclosure
Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.18 a Disclosure
Loans payable in default	X instant, credit	IFRS 7.18 b Disclosure
Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.18 c Disclosure
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	text	IFRS 7.19 Disclosure
Loans payable in breach which permitted lender to demand accelerated repayment	X instant, credit	IFRS 7.19 Disclosure

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	text	IFRS 7.19 Disclosure
Income, expense, gains or losses of financial instruments [abstract]		
Gains (losses) on financial instruments [abstract]		
Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.20 a (i) Disclosure
Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	X duration, credit	Effective on application of IFRS 9 IFRS 7.20 a (i) Disclosure
Total gains (losses) on financial assets at fair value through profit or loss	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	X duration, credit	IFRS 7.20 a (i) Disclosure
Total gains (losses) on financial liabilities at fair value through profit or loss	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on held-to-maturity investments	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.20 a (iii) Disclosure
Gains (losses) on loans and receivables	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.20 a (iv) Disclosure
Gains (losses) on available-for-sale financial assets	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.20 a (ii) Disclosure
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X duration, credit	Expiry date on application of IFRS 9 IAS 1.91 b Disclosure, Expiry date on application of IFRS 9 IFRS 7.20 a (ii) Disclosure
Reclassification adjustments on available-for-sale financial assets, before tax	X duration, debit	Expiry date on application of IFRS 9 IAS 1.92 Disclosure, Expiry date on application of IFRS 9 IFRS 7.20 a (ii) Disclosure
Gains (losses) on financial liabilities at amortised cost	X duration, credit	IFRS 7.20 a (v) Disclosure
Gains (losses) on financial assets at amortised cost	X duration, credit	Effective on application of IFRS 9 IFRS 7.20 a (vi) Disclosure
Gains (losses) on financial assets at fair value through other comprehensive income	X duration, credit	Effective on application of IFRS 9 IFRS 7.20 a (vii) Disclosure
Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]		
Interest income for financial assets not at fair value through profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.20 b Disclosure
Interest expense for financial liabilities not at fair value through profit or loss	X duration, debit	IFRS 7.20 b Disclosure
Interest income for financial assets measured at amortised cost	X duration, credit	Effective on application of IFRS 9 IFRS 7.20 b Disclosure
Fee income and expense [abstract]		
Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.20 c (i) Disclosure
Fee income (expense) arising from trust and fiduciary activities	X duration, credit	IFRS 7.20 c (ii) Disclosure
Fee income arising from financial assets measured at amortised cost	X duration, credit	Effective on application of IFRS 9 IFRS 7.20 c (i) Disclosure
Fee expense arising from financial liabilities not at fair value through profit or loss	X duration, debit	Effective on application of IFRS 9 IFRS 7.20 c (i) Disclosure
Interest income on impaired financial assets accrued [abstract]		
Interest income on impaired financial assets accrued	X duration, credit	IFRS 7.20 d Disclosure
Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]		
Gains arising from derecognition of financial assets measured at amortised cost	X duration, credit	Effective on application of IFRS 9 IFRS 7.20A Disclosure
Losses arising from derecognition of financial assets measured at amortised cost	(X) duration, debit	Effective on application of IFRS 9 IFRS 7.20A Disclosure
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Description of reason for derecognition of financial assets measured at amortised cost	text	Effective on application of IFRS 9 IFRS 7.20A Disclosure
Disclosure of hedge accounting [text block]	text block	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure
Disclosure of detailed information about hedges [text block]	text block	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure
Disclosure of detailed information about hedges [abstract]		
Disclosure of detailed information about hedges [table]	table	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure
Types of hedges [axis]	axis	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure, Effective on application of

		IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedges [member]	member [default]	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Fair value hedges [member]	member	IAS 39.86 a Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Disclosure of detailed information about hedges [line items]	line items	
Description of type of hedge	text	Expiry date on application of IFRS 9 IFRS 7.22 a Disclosure
Description of financial instruments designated as hedging instruments	text	Expiry date on application of IFRS 9 IFRS 7.22 b Disclosure
Financial instruments designated as hedging instruments, at fair value	X instant	Expiry date on application of IFRS 9 IFRS 7.22 b Disclosure
Description of nature of risks being hedged	text	Expiry date on application of IFRS 9 IFRS 7.22 c Disclosure
Description of periods when cash flows expected to occur	text	Expiry date on application of IFRS 9 IFRS 7.23 a Disclosure
Description of periods when cash flows affect profit or loss	text	Expiry date on application of IFRS 9 IFRS 7.23 a Disclosure
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	Effective on application of IFRS 9 IFRS 7.23F Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 b Disclosure
Gains (losses) on hedging instrument, fair value hedges	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.24 a (i) Disclosure
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.24 a (ii) Disclosure
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.24 b Disclosure
Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	X duration, credit	Expiry date on application of IFRS 9 IFRS 7.24 c Disclosure
Disclosure of general hedge accounting [text block]	text block	Effective on application of IFRS 9 IFRS 7 - Hedge accounting Disclosure
Description of cross-reference to disclosures about hedge accounting presented outside financial statements	text	Effective on application of IFRS 9 IFRS 7.21B Disclosure
Disclosure of risk management strategy related to hedge accounting [text block]	text block	Effective on application of IFRS 9 IFRS 7.22A Disclosure
Disclosure of risk management strategy related to hedge accounting [abstract]		
Disclosure of risk management strategy related to hedge accounting [table]	table	Effective on application of IFRS 9 IFRS 7.22A Disclosure
Types of risks [axis]	axis	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member [default]	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	IFRS 7.32 Example
Liquidity risk [member]	member	IFRS 7.32 Example
Market risk [member]	member	IFRS 7.32 Example
Currency risk [member]	member	IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Disclosure of risk management strategy related to hedge accounting [line items]	line items	

Explanation of risk management strategy related to hedge accounting [text block]	text block	Effective on application of IFRS 9 IFRS 7.22A Disclosure
Description of hedging instruments used to hedge risk exposures and how they are used	text	Effective on application of IFRS 9 IFRS 7.22B a Disclosure
Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	text	Effective on application of IFRS 9 IFRS 7.22B b Disclosure
Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	text	Effective on application of IFRS 9 IFRS 7.22B c Disclosure
Information about how entity determined risk component designated as hedged item [text block]	text block	Effective on application of IFRS 9 IFRS 7.22C a Disclosure
Information about how designated risk component relates to hedged item in its entirety [text block]	text block	Effective on application of IFRS 9 IFRS 7.22C b Disclosure
Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	text	Effective on application of IFRS 9 IFRS 7.23C b (i) Disclosure
Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets	text	Effective on application of IFRS 9 IFRS 7.23C b (ii) Disclosure
Indication of how frequently hedging relationships are discontinued and restarted	text	Effective on application of IFRS 9 IFRS 7.23C b (iii) Disclosure
Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes	text	Effective on application of IFRS 9 IFRS 7.24D Disclosure
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	text block	Effective on application of IFRS 9 IFRS 7.23A Disclosure
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]		
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	table	Effective on application of IFRS 9 IFRS 7.23A Disclosure
Types of risks [axis]	axis	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member [default]	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	IFRS 7.32 Example
Liquidity risk [member]	member	IFRS 7.32 Example
Market risk [member]	member	IFRS 7.32 Example
Currency risk [member]	member	IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Hedging instruments [axis]	axis	Effective on application of IFRS 9 IFRS 7.23A Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure
Hedging instruments [member]	member [default]	Effective on application of IFRS 9 IFRS 7.23A Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	IFRS 7.B35 e Example

Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]	line items	
Nominal amount of hedging instrument	X.XX instant	Effective on application of IFRS 9 IFRS 7.23B a Disclosure, Effective on application of IFRS 9 IFRS 7.24A d Disclosure
Average price of hedging instrument	X.XX instant	Effective on application of IFRS 9 IFRS 7.23B b Disclosure
Average rate of hedging instrument	X.XX instant	Effective on application of IFRS 9 IFRS 7.23B b Disclosure
Description of sources of hedge ineffectiveness expected to affect hedging relationship	text	Effective on application of IFRS 9 IFRS 7.23D Disclosure
Description of sources of hedge ineffectiveness that emerged in hedging relationship	text	Effective on application of IFRS 9 IFRS 7.23E Disclosure
Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship	text	Effective on application of IFRS 9 IFRS 7.23E Disclosure
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	Effective on application of IFRS 9 IFRS 7.23F Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 b Disclosure
Disclosure of detailed information about hedging instruments [text block]	text block	Effective on application of IFRS 9 IFRS 7.24A Disclosure
Disclosure of detailed information about hedging instruments [abstract]		
Disclosure of detailed information about hedging instruments [table]	table	Effective on application of IFRS 9 IFRS 7.24A Disclosure
Types of risks [axis]	axis	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member [default]	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	IFRS 7.32 Example
Liquidity risk [member]	member	IFRS 7.32 Example
Market risk [member]	member	IFRS 7.32 Example
Currency risk [member]	member	IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Types of hedges [axis]	axis	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedges [member]	member [default]	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Fair value hedges [member]	member	IAS 39.86 a Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedging instruments [axis]	axis	Effective on application of IFRS 9 IFRS 7.23A Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure
Hedging instruments [member]	member [default]	Effective on application of IFRS 9 IFRS 7.23A Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure

Disclosure of detailed information about hedging instruments [line items]	line items	
Hedging instrument, assets	X instant, debit	Effective on application of IFRS 9 IFRS 7.24A a Disclosure
Hedging instrument, liabilities	X instant, credit	Effective on application of IFRS 9 IFRS 7.24A a Disclosure
Description of line item in statement of financial position that includes hedging instrument	text	Effective on application of IFRS 9 IFRS 7.24A b Disclosure
Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness	X duration, credit	Effective on application of IFRS 9 IFRS 7.24A c Disclosure
Nominal amount of hedging instrument	X.XX instant	Effective on application of IFRS 9 IFRS 7.23B a Disclosure, Effective on application of IFRS 9 IFRS 7.24A d Disclosure
Disclosure of detailed information about hedged items [text block]	text block	Effective on application of IFRS 9 IFRS 7.24B Disclosure
Disclosure of detailed information about hedged items [abstract]		
Disclosure of detailed information about hedged items [table]	table	Effective on application of IFRS 9 IFRS 7.24B Disclosure
Types of risks [axis]	axis	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member [default]	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	IFRS 7.32 Example
Liquidity risk [member]	member	IFRS 7.32 Example
Market risk [member]	member	IFRS 7.32 Example
Currency risk [member]	member	IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Types of hedges [axis]	axis	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedges [member]	member [default]	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Fair value hedges [member]	member	IAS 39.86 a Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedged items [axis]	axis	Effective on application of IFRS 9 IFRS 7.24B Disclosure
Hedged items [member]	member [default]	Effective on application of IFRS 9 IFRS 7.24B Disclosure
Disclosure of detailed information about hedged items [line items]	line items	
Hedged item, assets	X instant, debit	Effective on application of IFRS 9 IFRS 7.24B a (i) Disclosure
Hedged item, liabilities	X instant, credit	Effective on application of IFRS 9 IFRS 7.24B a (i) Disclosure
Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets	X instant, debit	Effective on application of IFRS 9 IFRS 7.24B a (ii) Disclosure
Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	X instant, credit	Effective on application of IFRS 9 IFRS 7.24B a (ii) Disclosure
Description of line item in statement of financial position that includes hedged item	text	Effective on application of IFRS 9 IFRS 7.24B a (iii) Disclosure

Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	X duration, credit	Effective on application of IFRS 9 IFRS 7.24B a (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24B b (i) Disclosure
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	X instant, debit	Effective on application of IFRS 9 IFRS 7.24B a (v) Disclosure
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	X instant, credit	Effective on application of IFRS 9 IFRS 7.24B a (v) Disclosure
Reserve of cash flow hedges, continuing hedges	X instant, credit	Effective on application of IFRS 9 IFRS 7.24B b (ii) Disclosure
Reserve of exchange differences on translation, continuing hedges	X instant, credit	Effective on application of IFRS 9 IFRS 7.24B b (ii) Disclosure
Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied	X instant, credit	Effective on application of IFRS 9 IFRS 7.24B b (iii) Disclosure
Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	X instant, credit	Effective on application of IFRS 9 IFRS 7.24B b (iii) Disclosure
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]	text block	Effective on application of IFRS 9 IFRS 7.24C Disclosure
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract]		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]	table	Effective on application of IFRS 9 IFRS 7.24C Disclosure
Types of risks [axis]	axis	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member [default]	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	IFRS 7.32 Example
Liquidity risk [member]	member	IFRS 7.32 Example
Market risk [member]	member	IFRS 7.32 Example
Currency risk [member]	member	IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Types of hedges [axis]	axis	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedges [member]	member [default]	Expiry date on application of IFRS 9 IFRS 7.22 Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Fair value hedges [member]	member	IAS 39.86 a Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, Effective on application of IFRS 9 IFRS 7.24A Disclosure, Effective on application of IFRS 9 IFRS 7.24B Disclosure, Effective on application of IFRS 9 IFRS 7.24C Disclosure
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]	line items	
Gain (loss) on hedge ineffectiveness [abstract]		
Gain (loss) on hedge ineffectiveness recognised in profit or loss	X duration, credit	Effective on application of IFRS 9 IFRS 7.24C a (i) Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (ii) Disclosure
Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	X duration, credit	Effective on application of IFRS 9 IFRS 7.24C a (i) Disclosure
Total gain (loss) on hedge ineffectiveness	X duration, credit	Effective on application of IFRS 9 IFRS 7.24C a (i) Disclosure

Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	text	Effective on application of IFRS 9 IFRS 7.24C a (ii) Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (iii) Disclosure
Gains (losses) on cash flow hedges, net of tax	X duration, credit	IAS 1.91 a Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 c Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (i) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
Gains (losses) on hedges of net investments in foreign operations, net of tax	X duration, credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (i) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.13 a Disclosure
Reclassification adjustments on cash flow hedges, net of tax	X duration, debit	IAS 1.92 Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 d Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X duration, debit	Effective on application of IFRS 9 IFRS 7.24C b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X duration, debit	Effective on application of IFRS 9 IFRS 7.24C b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X duration, debit	IAS 1.92 Disclosure, IAS 39.102 Disclosure, Effective on application of IFRS 9 IFRS 7.24C b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.14 Disclosure
Description of line item in statement of comprehensive income that includes reclassification adjustments	text	Effective on application of IFRS 9 IFRS 7.24C b (v) Disclosure
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X duration, credit	Effective on application of IFRS 9 IFRS 7.24C b (vi) Disclosure, Effective on application of IFRS 9 IFRS 9.6.6.4 Disclosure
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]	text block	Effective on application of IFRS 9 IFRS 7.24G Disclosure
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]		
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]	table	Effective on application of IFRS 9 IFRS 7.24G Disclosure
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	axis	Effective on application of IFRS 9 IFRS 7.24G Disclosure
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	member [default]	Effective on application of IFRS 9 IFRS 7.24G Disclosure
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]	line items	
Reconciliation of nominal amount of credit derivative [abstract]		
Credit derivative, nominal amount at beginning of period	X instant	Effective on application of IFRS 9 IFRS 7.24G a Disclosure
Changes in nominal amount of credit derivative [abstract]		
Total increase (decrease) in credit derivative, nominal amount	X duration	Effective on application of IFRS 9 IFRS 7.24G a Disclosure
Credit derivative, nominal amount at end of period	X instant	Effective on application of IFRS 9 IFRS 7.24G a Disclosure
Reconciliation of fair value of credit derivative [abstract]		
Credit derivative, fair value at beginning of period	X instant, debit	Effective on application of IFRS 9 IFRS 7.24G a Disclosure
Changes in fair value of credit derivative [abstract]		
Total increase (decrease) in credit derivative, fair value	X duration, debit	Effective on application of IFRS 9 IFRS 7.24G a Disclosure
Credit derivative, fair value at end of period	X instant, debit	Effective on application of IFRS 9 IFRS 7.24G a Disclosure
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	X duration, credit	Effective on application of IFRS 9 IFRS 7.24G b Disclosure
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	X instant, debit	Effective on application of IFRS 9 IFRS 7.24G c Disclosure
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	X instant, credit	Effective on application of IFRS 9 IFRS 7.24G c Disclosure
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	X instant	Effective on application of IFRS 9 IFRS 7.24G c Disclosure
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]	text block	IFRS 7.30 Disclosure
Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	text	IFRS 7.30 a Disclosure
Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	text	IFRS 7.30 b Disclosure

Information about market for financial instruments	text	IFRS 7.30 c Disclosure
Information about whether and how entity intends to dispose of financial instruments	text	IFRS 7.30 d Disclosure
Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	text	IFRS 7.30 e Disclosure
Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X instant	IFRS 7.30 e Disclosure
Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	X duration, credit	IFRS 7.30 e Disclosure
Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	text	IFRS 7.B6 Disclosure
Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7.31 Disclosure
Disclosure of nature and extent of risks arising from financial instruments [abstract]		
Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Types of risks [axis]	axis	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member [default]	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	IFRS 7.32 Example
Liquidity risk [member]	member	IFRS 7.32 Example
Market risk [member]	member	IFRS 7.32 Example
Currency risk [member]	member	IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.IG32 Example
Risk diversification effect [member]	member	IFRS 7.32 Common practice
Disclosure of nature and extent of risks arising from financial instruments [line items]	line items	
Description of exposure to risk	text	IFRS 7.33 a Disclosure
Description of objectives, policies and processes for managing risk	text	IFRS 7.33 b Disclosure
Methods used to measure risk	text	IFRS 7.33 b Disclosure
Description of changes in exposure to risk	text	IFRS 7.33 c Disclosure
Description of changes in objectives, policies and processes for managing risk	text	IFRS 7.33 c Disclosure
Description of changes in methods used to measure risk	text	IFRS 7.33 c Disclosure
Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7.34 a Disclosure
Description of concentrations of risk	text	IFRS 7.34 c Disclosure
Description of how management determines concentrations	text	IFRS 7.B8 a Disclosure
Description of shared characteristic for concentration	text	IFRS 7.B8 b Disclosure
Risk exposure associated with instruments sharing characteristic	X instant	IFRS 7.B8 c Disclosure
Additional information about entity exposure to risk	text	IFRS 7.35 Disclosure
Sensitivity analysis for types of market risk [text block]	text block	IFRS 7.40 a Disclosure
Disclosure of financial assets that are either past due or impaired [text block]	text block	IFRS 7.37 Disclosure
Disclosure of financial assets that are either past due or impaired [abstract]		
Disclosure of financial assets that are either past due or impaired [table]	table	IFRS 7.37 Disclosure
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure
Financial assets, class [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	IFRS 7.IG40B Example
Consumer loans [member]	member	IFRS 7.IG40B Example
Corporate loans [member]	member	IAS 1.112 c Common practice
Trade receivables [member]	member	IAS 1.112 c Common practice
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 7.IG40B Example
Option contract [member]	member	IAS 1.112 c Common practice
Futures contract [member]	member	IAS 1.112 c Common practice
Swap contract [member]	member	IAS 1.112 c Common practice
Forward contract [member]	member	IAS 1.112 c Common practice
Equity investments [member]	member	IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure

Impairment of financial assets [axis]	axis	IFRS 7.37 Disclosure
Entity's total for impairment of financial assets [member]	member [default]	IFRS 7.37 Disclosure
Financial assets neither past due nor impaired [member]	member	IFRS 7.37 Common practice
Financial assets past due but not impaired [member]	member	IFRS 7.37 a Disclosure
Financial assets impaired [member]	member	IFRS 7.37 Common practice
Financial assets individually assessed for credit losses [member]	member	IFRS 7.37 b Disclosure
Financial assets collectively assessed for credit losses [member]	member	IFRS 7.37 Common practice
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e 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.IG29 Common practice
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example
Disclosure of financial assets that are either past due or impaired [line items]	line items	
Financial assets	X instant, debit	IFRS 7.25 Disclosure
Analysis of age of financial assets that are past due but not impaired [text block]	text block	IFRS 7.37 a Disclosure
Analysis of financial assets that are individually determined to be impaired [text block]	text block	IFRS 7.37 b Disclosure
Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	text	IFRS 7.IG29 c Example
Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	X instant, debit	IFRS 7.IG29 c Example
Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	text	IFRS 7.38 a Disclosure
Assets obtained by taking possession of collateral or calling on other credit enhancements	X instant, debit	IFRS 7.38 a Disclosure
Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	text block	IFRS 7.38 b Disclosure
Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7.39 a Disclosure
Disclosure of maturity analysis for non-derivative financial liabilities [abstract]		
Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7.39 a Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure,

		IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example
Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items	
Non-derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 a Disclosure
Gross finance lease obligations	X instant, credit	IFRS 7.B11D a Example
Disclosure of maturity analysis for derivative financial liabilities [text block]	text block	IFRS 7.39 b Disclosure
Disclosure of maturity analysis for derivative financial liabilities [abstract]		
Disclosure of maturity analysis for derivative financial liabilities [table]	table	IFRS 7.39 b Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example
Disclosure of maturity analysis for derivative financial liabilities [line items]	line items	
Derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 b Disclosure
Prices specified in forward agreements to purchase financial assets for cash	X instant, credit	IFRS 7.B11D b Example
Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	X instant, credit	IFRS 7.B11D c Example
Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	X instant, credit	IFRS 7.B11D d Example
Gross loan commitments	X instant, credit	IFRS 7.B11D e Example
Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7.39 c Disclosure
Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7.B11E Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on

		application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example
Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items	
Financial assets held for managing liquidity risk	X instant, debit	IFRS 7.B11E Disclosure
Disclosure of financial instruments by type of interest rate [text block]	text block	IFRS 7.39 Common practice
Disclosure of financial instruments by type of interest rate [abstract]		
Disclosure of financial instruments by type of interest rate [table]	table	IFRS 7.39 Common practice
Types of interest rates [axis]	axis	IFRS 7.39 Common practice
Interest rate types [member]	member [default]	IFRS 7.39 Common practice
Floating interest rate [member]	member	IFRS 7.39 Common practice
Fixed interest rate [member]	member	IFRS 7.39 Common practice
Disclosure of financial instruments by type of interest rate [line items]	line items	
Financial assets	X instant, debit	IFRS 7.25 Disclosure
Financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Disclosure of detailed information about borrowings [text block]	text block	IFRS 7.7 Common practice
Disclosure of detailed information about borrowings [abstract]		
Disclosure of detailed information about borrowings [table]	table	IFRS 7.7 Common practice
Borrowings by name [axis]	axis	IFRS 7.7 Common practice
Borrowings by name [member]	member [default]	IFRS 7.7 Common practice
Types of interest rates [axis]	axis	IFRS 7.39 Common practice
Interest rate types [member]	member [default]	IFRS 7.39 Common practice
Floating interest rate [member]	member	IFRS 7.39 Common practice
Fixed interest rate [member]	member	IFRS 7.39 Common practice
Range [axis]	axis	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member [default]	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.IE63 Example, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of detailed information about borrowings [line items]	line items	
Borrowings	X instant, credit	IAS 1.55 Common practice
Notional amount	X instant	IAS 1.112 c Common practice
Borrowings, interest rate	X.XX instant	IFRS 7.7 Common practice
Borrowings, interest rate basis	text	IFRS 7.7 Common practice
Borrowings, adjustment to interest rate basis	X.XX instant	IFRS 7.7 Common practice
Borrowings, maturity	text	IFRS 7.7 Common practice
Borrowings, original currency	text	IFRS 7.7 Common practice
Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 b Disclosure
Description of changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure

Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	text	IFRS 7.41 a Disclosure
Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	text	IFRS 7.41 b Disclosure
Value at risk	X instant	IFRS 7.41 Common practice
Description of fact and reason why sensitivity analyses are unrepresentative	text	IFRS 7.42 Disclosure
Disclosure of transfers of financial assets [text block]	text block	IFRS 7 - Transfers of financial assets Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS 7.42D Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]		
Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	IFRS 7.42D Disclosure
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7.42D Disclosure
Transferred financial assets that are not derecognised in their entirety [member]	member [default]	IFRS 7.42D Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	line items	
Description of nature of transferred financial assets that are not derecognised in their entirety	text	IFRS 7.42D a Disclosure
Description of nature of risks and rewards of ownership to which entity is exposed	text	IFRS 7.42D b Disclosure
Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	text	IFRS 7.42D c Disclosure
Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]		
Fair value of transferred financial assets that are not derecognised in their entirety	X instant, debit	IFRS 7.42D d Disclosure
Fair value of associated financial liabilities	(X) instant, credit	IFRS 7.42D d Disclosure
Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	X instant, debit	IFRS 7.42D d Disclosure
Assets that entity continues to recognise	X instant, debit	IFRS 7.42D e Disclosure
Associated liabilities that entity continues to recognise	X instant, credit	IFRS 7.42D e Disclosure
Original assets before transfer	X instant, debit	IFRS 7.42D f Disclosure
Assets that entity continues to recognise to extent of continuing involvement	X instant, debit	IFRS 7.42D f Disclosure
Associated liabilities that entity continues to recognise to extent of continuing involvement	X instant, credit	IFRS 7.42D f Disclosure
Disclosure of continuing involvement in derecognised financial assets [text block]	text block	IFRS 7.42E Disclosure, IFRS 7.42G Disclosure
Disclosure of continuing involvement in derecognised financial assets [abstract]		
Disclosure of continuing involvement in derecognised financial assets [table]	table	IFRS 7.42E Disclosure, IFRS 7.42G Disclosure
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example
Types of instrument [member]	member [default]	IFRS 7.B33 Example
Written put options [member]	member	IFRS 7.IG40B Example
Purchased call options [member]	member	IFRS 7.IG40B Example
Guarantees [member]	member	IFRS 7.B33 Example
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example
Types of transfer [member]	member [default]	IFRS 7.B33 Example
Securities lending [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Factoring of receivables [member]	member	IFRS 7.B33 Example
Securitisations [member]	member	IFRS 7.B33 Example
Disclosure of continuing involvement in derecognised financial assets [line items]	line items	
Recognised assets representing continuing involvement in derecognised financial assets	X instant, debit	IFRS 7.42E a Disclosure
Recognised liabilities representing continuing involvement in derecognised financial assets	X instant, credit	IFRS 7.42E a Disclosure
Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	text	IFRS 7.42E a Disclosure
Fair value of assets representing continuing involvement in derecognised financial assets	X instant, debit	IFRS 7.42E b Disclosure
Fair value of liabilities representing continuing involvement in derecognised financial assets	X instant, credit	IFRS 7.42E b Disclosure
Maximum exposure to loss from continuing involvement	X instant	IFRS 7.42E c Disclosure
Information about how maximum exposure to loss from continuing involvement is determined	text	IFRS 7.42E c Disclosure
Undiscounted cash outflow required to repurchase derecognised financial assets	X instant, credit	IFRS 7.42E d Disclosure
Other amounts payable to transferee in respect of transferred assets	X instant, credit	IFRS 7.42E d Disclosure
Qualitative information about continuing involvement in derecognised financial assets	text	IFRS 7.42E f Disclosure
Gain (loss) of derecognised financial assets at date of transfer	X duration, credit	IFRS 7.42G a Disclosure
Income from continuing involvement in derecognised financial assets	X duration, credit	IFRS 7.42G b Disclosure
Income from continuing involvement in derecognised financial assets cumulatively recognised	X instant, credit	IFRS 7.42G b Disclosure
Expense from continuing involvement in derecognised financial assets	X duration, debit	IFRS 7.42G b Disclosure
Expense from continuing involvement in derecognised financial assets cumulatively recognised	X instant, debit	IFRS 7.42G b Disclosure

Explanation when greatest transfer activity took place	text	IFRS 7.42G c (i) Disclosure
Gain (loss) from transfer activity during period representing greatest transfer activity	X duration, credit	IFRS 7.42G c (ii) Disclosure
Proceeds from transfer activity during period representing greatest transfer activity	X duration, debit	IFRS 7.42G c (iii) Disclosure
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]	text block	IFRS 7.42E e Disclosure
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]		
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	table	IFRS 7.42E e Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example
Types of instrument [member]	member [default]	IFRS 7.B33 Example
Written put options [member]	member	IFRS 7.IG40B Example
Purchased call options [member]	member	IFRS 7.IG40B Example
Guarantees [member]	member	IFRS 7.B33 Example
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example
Types of transfer [member]	member [default]	IFRS 7.B33 Example
Securities lending [member]	member	IFRS 7.B33 Example, IFRS 7.IG40B Example
Factoring of receivables [member]	member	IFRS 7.B33 Example
Securitisations [member]	member	IFRS 7.B33 Example
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]	line items	
Undiscounted cash outflow required to repurchase derecognised financial assets	X instant, credit	IFRS 7.42E d Disclosure
Other amounts payable to transferee in respect of transferred assets	X instant, credit	IFRS 7.42E d Disclosure
Explanation of first-time adoption of IFRS 9 [text block]	text block	Effective on application of IFRS 9 IFRS 7.44J Disclosure
Increase (decrease) in financial assets on basis of measurement category, first application of IFRS 9	X instant, debit	Effective on application of IFRS 9 IFRS 7.44T a Disclosure
Increase (decrease) in financial assets arising from change in measurement attribute, first application of IFRS 9	X instant, debit	Effective on application of IFRS 9 IFRS 7.44T b Disclosure
Increase (decrease) in financial liabilities on basis of measurement category, first application of IFRS 9	X instant, credit	Effective on application of IFRS 9 IFRS 7.44T a Disclosure
Increase (decrease) in financial liabilities arising from change in measurement attribute, first application of IFRS 9	X instant, credit	Effective on application of IFRS 9 IFRS 7.44T b Disclosure
Fair value of financial assets reclassified as measured at amortised cost, first application of IFRS 9	X instant, debit	Effective on application of IFRS 9 IFRS 7.44U a Disclosure
Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified, first application of IFRS 9	X duration, credit	Effective on application of IFRS 9 IFRS 7.44U b Disclosure
Effective interest rate determined on date of reclassification of financial assets, first application of IFRS 9	X.XX instant	Effective on application of IFRS 9 IFRS 7.44U c Disclosure
Interest income (expense) recognised for financial assets reclassified into measured at amortised cost, first application of IFRS 9	X duration, credit	Effective on application of IFRS 9 IFRS 7.44U d Disclosure
Fair value of financial liabilities reclassified as measured at amortised cost, first application of IFRS 9	X instant, credit	Effective on application of IFRS 9 IFRS 7.44U a Disclosure

Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified, first application of IFRS 9	X duration, credit	Effective on application of IFRS 9 IFRS 7.44U b Disclosure
Effective interest rate determined on date of reclassification of financial liabilities, first application of IFRS 9	X.XX instant	Effective on application of IFRS 9 IFRS 7.44U c Disclosure
Interest income (expense) recognised for financial liabilities reclassified into measured at amortised cost, first application of IFRS 9	X duration, credit	Effective on application of IFRS 9 IFRS 7.44U d Disclosure
[823000] Notes - Fair value measurement		
Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure Disclosure
Disclosure of fair value measurement of assets [text block]	text block	IFRS 13.93 Disclosure
Disclosure of fair value measurement of assets [abstract]		
Disclosure of fair value measurement of assets [table]	table	IFRS 13.93 Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure
Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure
Trading equity securities [member]	member	IFRS 13.IE60 Example
Other equity securities [member]	member	IFRS 13.IE60 Example
Debt securities [member]	member	IFRS 13.IE60 Example
Hedge fund investments [member]	member	IFRS 13.IE60 Example
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 7.IG40B Example
Investment property [member]	member	IAS 1.112 c Common practice, IAS 17.31 a Disclosure, IFRS 13.IE60 Example
Non-current assets held for sale [member]	member	IFRS 13.IE60 Example, IFRS 5.38 Common practice
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 1 of fair value hierarchy [member]	member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Disclosure of fair value measurement of assets [line items]	line items	
Assets	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Description of reasons for fair value measurement, assets	text	IFRS 13.93 a Disclosure
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	X duration	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	text	IFRS 13.93 c Disclosure
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	X duration	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	text	IFRS 13.93 c Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, assets	text	IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure
Description of valuation techniques used in fair value measurement, assets	text	IFRS 13.93 d Disclosure
Description of inputs used in fair value measurement, assets	text	IFRS 13.93 d Disclosure
Description of change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d Disclosure
Description of reasons for change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d Disclosure
Reconciliation of changes in fair value measurement, assets [abstract]		
Assets at beginning of period	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Changes in fair value measurement, assets [abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets	X duration	IFRS 13.93 e (i) Disclosure
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	X duration	IFRS 13.93 e (ii) Disclosure
Purchases, fair value measurement, assets	X duration, debit	IFRS 13.93 e (iii) Disclosure

Sales, fair value measurement, assets	(X) duration, credit	IFRS 13.93 e (iii) Disclosure
Issues, fair value measurement, assets	X duration, debit	IFRS 13.93 e (iii) Disclosure
Settlements, fair value measurement, assets	(X) duration, credit	IFRS 13.93 e (iii) Disclosure
Transfers into Level 3 of fair value hierarchy, assets	X duration, debit	IFRS 13.93 e (iv) Disclosure
Transfers out of Level 3 of fair value hierarchy, assets	(X) duration, credit	IFRS 13.93 e (iv) Disclosure
Total increase (decrease) in fair value measurement, assets	X duration, debit	IFRS 13.93 e Disclosure
Assets at end of period	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (i) Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (ii) Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) Disclosure
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	X duration, credit	IFRS 13.93 f Disclosure
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	text	IFRS 13.93 f Disclosure
Description of valuation processes used in fair value measurement, assets	text	IFRS 13.93 g Disclosure
Description of group within entity that decides entity's valuation policies and procedures, assets	text	IFRS 13.IE65 a (i) Example
Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets	text	IFRS 13.IE65 a (ii) Example
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	text	IFRS 13.IE65 a (iii) Example
Description of frequency and methods for testing procedures of pricing models, assets	text	IFRS 13.IE65 b Example
Description of process for analysing changes in fair value measurements, assets	text	IFRS 13.IE65 c Example
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets	text	IFRS 13.IE65 d Example
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	text	IFRS 13.IE65 e Example
Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	text	IFRS 13.93 h (i) Disclosure
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	text	IFRS 13.93 h (i) Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	text	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	X duration, debit	IFRS 13.93 h (ii) Disclosure
Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	X duration, debit	IFRS 13.93 h (ii) Disclosure
Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	X duration, credit	IFRS 13.93 h (ii) Disclosure
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	text	IFRS 13.93 h (ii) Disclosure
Description of fact that highest and best use of non-financial asset differs from current use	text	IFRS 13.93 i Disclosure
Description of reason why non-financial asset is being used in manner different from highest and best use	text	IFRS 13.93 i Disclosure
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]	text block	IFRS 13.94 Disclosure
Description of accounting policy decision to use exception in IFRS 13.48, assets	text	IFRS 13.96 Disclosure
Description of nature of class of assets measured at fair value	text	IFRS 13.IE64 a Example
Description of how third-party information was taken into account when measuring fair value, assets	text	IFRS 13.IE64 b Example
Disclosure of fair value measurement of liabilities [text block]	text block	IFRS 13.93 Disclosure
Disclosure of fair value measurement of liabilities [abstract]		
Disclosure of fair value measurement of liabilities [table]	table	IFRS 13.93 Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure

Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure
Liabilities [member]	member [default]	IFRS 13.93 Disclosure
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 1 of fair value hierarchy [member]	member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Disclosure of fair value measurement of liabilities [line items]	line items	
Liabilities	X instant, credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Description of reasons for fair value measurement, liabilities	text	IFRS 13.93 a Disclosure
Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	X duration	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 c Disclosure
Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	X duration	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	text	IFRS 13.93 c Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	text	IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure
Description of valuation techniques used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure
Description of inputs used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure
Description of change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure
Description of reasons for change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure
Reconciliation of changes in fair value measurement, liabilities [abstract]		
Liabilities at beginning of period	X instant, credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Changes in fair value measurement, liabilities [abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	(X) duration	IFRS 13.93 e (i) Disclosure
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	(X) duration	IFRS 13.93 e (ii) Disclosure
Purchases, fair value measurement, liabilities	X duration, credit	IFRS 13.93 e (iii) Disclosure
Sales, fair value measurement, liabilities	(X) duration, debit	IFRS 13.93 e (iii) Disclosure
Issues, fair value measurement, liabilities	X duration, credit	IFRS 13.93 e (iii) Disclosure
Settlements, fair value measurement, liabilities	(X) duration, debit	IFRS 13.93 e (iii) Disclosure
Transfers into Level 3 of fair value hierarchy, liabilities	X duration, credit	IFRS 13.93 e (iv) Disclosure
Transfers out of Level 3 of fair value hierarchy, liabilities	(X) duration, debit	IFRS 13.93 e (iv) Disclosure
Total increase (decrease) in fair value measurement, liabilities	X duration, credit	IFRS 13.93 e Disclosure
Liabilities at end of period	X instant, credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (i) Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (ii) Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) Disclosure
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	X duration, credit	IFRS 13.93 f Disclosure
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	text	IFRS 13.93 f Disclosure
Description of valuation processes used in fair value measurement, liabilities	text	IFRS 13.93 g Disclosure
Description of group within entity that decides entity's valuation policies and procedures, liabilities	text	IFRS 13.IE65 a (i) Example
Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	text	IFRS 13.IE65 a (ii) Example
Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	text	IFRS 13.IE65 a (iii) Example
Description of frequency and methods for testing procedures of pricing models, liabilities	text	IFRS 13.IE65 b Example
Description of process for analysing changes in fair value measurements, liabilities	text	IFRS 13.IE65 c Example
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities	text	IFRS 13.IE65 d Example
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	text	IFRS 13.IE65 e Example

Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	text	IFRS 13.93 h (i) Disclosure
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	text	IFRS 13.93 h (i) Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	text	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X duration, credit	IFRS 13.93 h (ii) Disclosure
Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X duration, credit	IFRS 13.93 h (ii) Disclosure
Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X duration, debit	IFRS 13.93 h (ii) Disclosure
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	text	IFRS 13.93 h (ii) Disclosure
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]	text block	IFRS 13.94 Disclosure
Description of accounting policy decision to use exception in IFRS 13.48, liabilities	text	IFRS 13.96 Disclosure
Description of nature of class of liabilities measured at fair value	text	IFRS 13.IE64 a Example
Description of how third-party information was taken into account when measuring fair value, liabilities	text	IFRS 13.IE64 b Example
Disclosure of fair value measurement of equity [text block]	text block	IFRS 13.93 Disclosure
Disclosure of fair value measurement of equity [abstract]		
Disclosure of fair value measurement of equity [table]	table	IFRS 13.93 Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure
Entity's own equity instruments [member]	member [default]	IFRS 13.93 Disclosure
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 1 of fair value hierarchy [member]	member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure
Disclosure of fair value measurement of equity [line items]	line items	
Equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Description of reasons for fair value measurement, entity's own equity instruments	text	IFRS 13.93 a Disclosure
Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X duration	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 c Disclosure
Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X duration	IFRS 13.93 c Disclosure
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 c Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	text	IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure
Description of valuation techniques used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure
Description of inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure
Description of change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure
Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure
Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]		
Equity at beginning of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Changes in fair value measurement, entity's own equity instruments [abstract]		

Losses (gains) recognised in profit or loss, fair value measurement, entity's own equity instruments	(X) duration	IFRS 13.93 e (i) Disclosure
Losses (gains) recognised in other comprehensive income, fair value measurement, entity's own equity instruments	(X) duration	IFRS 13.93 e (ii) Disclosure
Purchases, fair value measurement, entity's own equity instruments	X duration, credit	IFRS 13.93 e (iii) Disclosure
Sales, fair value measurement, entity's own equity instruments	(X) duration, debit	IFRS 13.93 e (iii) Disclosure
Issues, fair value measurement, entity's own equity instruments	X duration, credit	IFRS 13.93 e (iii) Disclosure
Settlements, fair value measurement, entity's own equity instruments	(X) duration, debit	IFRS 13.93 e (iii) Disclosure
Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	X duration, credit	IFRS 13.93 e (iv) Disclosure
Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	(X) duration, debit	IFRS 13.93 e (iv) Disclosure
Total increase (decrease) in fair value measurement, entity's own equity instruments	X duration, credit	IFRS 13.93 e Disclosure
Equity at end of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	IFRS 13.93 e (i) Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	IFRS 13.93 e (ii) Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e (iv) Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e (iv) Disclosure
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	X duration, credit	IFRS 13.93 f Disclosure
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	text	IFRS 13.93 f Disclosure
Description of valuation processes used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 g Disclosure
Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	text	IFRS 13.IE65 a (i) Example
Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	text	IFRS 13.IE65 a (ii) Example
Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	text	IFRS 13.IE65 a (iii) Example
Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	text	IFRS 13.IE65 b Example
Description of process for analysing changes in fair value measurements, entity's own equity instruments	text	IFRS 13.IE65 c Example
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	text	IFRS 13.IE65 d Example
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.IE65 e Example
Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	text	IFRS 13.93 h (i) Disclosure
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	text	IFRS 13.93 h (i) Disclosure
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	text	IFRS 13.93 h (ii) Disclosure
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X duration, credit	IFRS 13.93 h (ii) Disclosure
Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X duration, credit	IFRS 13.93 h (ii) Disclosure
Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X duration, debit	IFRS 13.93 h (ii) Disclosure
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	text	IFRS 13.93 h (ii) Disclosure
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]	text block	IFRS 13.94 Disclosure
Description of nature of class of entity's own equity instruments measured at fair value	text	IFRS 13.IE64 a Example
Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments	text	IFRS 13.IE64 b Example
Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	text block	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	IFRS 13.93 d Disclosure

Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure
Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure
Trading equity securities [member]	member	IFRS 13.IE60 Example
Other equity securities [member]	member	IFRS 13.IE60 Example
Debt securities [member]	member	IFRS 13.IE60 Example
Hedge fund investments [member]	member	IFRS 13.IE60 Example
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 7.IG40B Example
Investment property [member]	member	IAS 1.112 c Common practice, IAS 17.31 a Disclosure, IFRS 13.IE60 Example
Non-current assets held for sale [member]	member	IFRS 13.IE60 Example, IFRS 5.38 Common practice
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure
Valuation techniques [member]	member [default]	IFRS 13.93 d Disclosure
Market approach [member]	member	IFRS 13.62 Example
Market comparable companies [member]	member	IFRS 13.IE63 Example
Market comparable prices [member]	member	IFRS 13.IE63 Example
Matrix pricing [member]	member	IFRS 13.B7 Example
Consensus pricing [member]	member	IFRS 13.IE63 Example
Cost approach [member]	member	IFRS 13.62 Example
Income approach [member]	member	IFRS 13.62 Example
Discounted cash flow [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example
Option pricing model [member]	member	IFRS 13.B11 b Example, IFRS 13.IE63 Example
Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example
Range [axis]	axis	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member [default]	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.IE63 Example, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]	line items	
Interest rate, significant unobservable inputs, assets	X.XX duration	IFRS 13.B36 a Example
Historical volatility for shares, significant unobservable inputs, assets	X.XX duration	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, significant unobservable inputs, assets	X.XX duration	IFRS 13.B36 c Example
Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, assets	X duration	IFRS 13.B36 d Example
Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, assets	X duration	IFRS 13.B36 e Example
Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, assets	X duration	IFRS 13.B36 e Example
Weighted average cost of capital, significant unobservable inputs, assets	X.XX duration	IFRS 13.IE63 Example
Revenue multiple, significant unobservable inputs, assets	X.XX duration	IFRS 13.IE63 Example
Constant prepayment rate, significant unobservable inputs, assets	X.XX duration	IFRS 13.IE63 Example
Probability of default, significant unobservable inputs, assets	X.XX duration	IFRS 13.IE63 Example
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	text block	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	table	IFRS 13.93 d Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure

At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure
Liabilities [member]	member [default]	IFRS 13.93 Disclosure
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure
Valuation techniques [member]	member [default]	IFRS 13.93 d Disclosure
Market approach [member]	member	IFRS 13.62 Example
Market comparable companies [member]	member	IFRS 13.IE63 Example
Market comparable prices [member]	member	IFRS 13.IE63 Example
Matrix pricing [member]	member	IFRS 13.B7 Example
Consensus pricing [member]	member	IFRS 13.IE63 Example
Cost approach [member]	member	IFRS 13.62 Example
Income approach [member]	member	IFRS 13.62 Example
Discounted cash flow [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example
Option pricing model [member]	member	IFRS 13.B11 b Example, IFRS 13.IE63 Example
Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example
Range [axis]	axis	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member [default]	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.IE63 Example, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	line items	
Interest rate, significant unobservable inputs, liabilities	X.XX duration	IFRS 13.B36 a Example
Historical volatility for shares, significant unobservable inputs, liabilities	X.XX duration	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, significant unobservable inputs, liabilities	X.XX duration	IFRS 13.B36 c Example
Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, liabilities	X duration	IFRS 13.B36 d Example
Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, liabilities	X duration	IFRS 13.B36 e Example
Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, liabilities	X duration	IFRS 13.B36 e Example
Weighted average cost of capital, significant unobservable inputs, liabilities	X.XX duration	IFRS 13.IE63 Example
Revenue multiple, significant unobservable inputs, liabilities	X.XX duration	IFRS 13.IE63 Example
Constant prepayment rate, significant unobservable inputs, liabilities	X.XX duration	IFRS 13.IE63 Example
Probability of default, significant unobservable inputs, liabilities	X.XX duration	IFRS 13.IE63 Example
Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	text block	IFRS 13.93 d Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	IFRS 13.93 d Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure
Entity's own equity instruments [member]	member [default]	IFRS 13.93 Disclosure
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure
Valuation techniques [member]	member [default]	IFRS 13.93 d Disclosure
Market approach [member]	member	IFRS 13.62 Example
Market comparable companies [member]	member	IFRS 13.IE63 Example
Market comparable prices [member]	member	IFRS 13.IE63 Example
Matrix pricing [member]	member	IFRS 13.B7 Example

Consensus pricing [member]	member	IFRS 13.IE63 Example
Cost approach [member]	member	IFRS 13.62 Example
Income approach [member]	member	IFRS 13.62 Example
Discounted cash flow [member]	member	IFRS 13.B11 a Example, IFRS 13.IE63 Example
Option pricing model [member]	member	IFRS 13.B11 b Example, IFRS 13.IE63 Example
Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example
Range [axis]	axis	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member [default]	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Weighted average [member]	member	IFRS 13.IE63 Example, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	line items	
Interest rate, significant unobservable inputs, entity's own equity instruments	X.XX duration	IFRS 13.B36 a Example
Historical volatility for shares, significant unobservable inputs, entity's own equity instruments	X.XX duration	IFRS 13.B36 b Example
Adjustment to mid-market consensus price, significant unobservable inputs, entity's own equity instruments	X.XX duration	IFRS 13.B36 c Example
Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, entity's own equity instruments	X duration	IFRS 13.B36 d Example
Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, entity's own equity instruments	X duration	IFRS 13.B36 e Example
Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, entity's own equity instruments	X duration	IFRS 13.B36 e Example
Weighted average cost of capital, significant unobservable inputs, entity's own equity instruments	X.XX duration	IFRS 13.IE63 Example
Revenue multiple, significant unobservable inputs, entity's own equity instruments	X.XX duration	IFRS 13.IE63 Example
Constant prepayment rate, significant unobservable inputs, entity's own equity instruments	X.XX duration	IFRS 13.IE63 Example
Probability of default, significant unobservable inputs, entity's own equity instruments	X.XX duration	IFRS 13.IE63 Example
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	text block	IFRS 13.98 Disclosure
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]		
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	table	IFRS 13.98 Disclosure
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13.98 Disclosure
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	member [default]	IFRS 13.98 Disclosure
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]	line items	
Description of existence of third-party credit enhancement	text	IFRS 13.98 Disclosure
Description of whether third-party credit enhancement is reflected in fair value measurement	text	IFRS 13.98 Disclosure
[823180] Notes - Intangible assets		
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure
Disclosure of detailed information about intangible assets [text block]	text block	IAS 38.118 Disclosure
Disclosure of detailed information about intangible assets [abstract]		
Disclosure of detailed information about intangible assets [table]	table	IAS 38.118 Disclosure
Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 Disclosure
Intangible assets other than goodwill [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure
Brand names [member]	member	IAS 38.119 a Example
Intangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure
Mastheads and publishing titles [member]	member	IAS 38.119 b Example
Computer software [member]	member	IAS 38.119 c Example
Licences and franchises [member]	member	IAS 38.119 d Example
GSM licences [member]	member	IAS 38.119 Common practice
UMTS licences [member]	member	IAS 38.119 Common practice
LTE licences [member]	member	IAS 38.119 Common practice
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Example
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Example
Customer-related intangible assets [member]	member	IAS 38.119 Common practice

Value of business acquired [member]	member	IAS 38.119 Common practice
Capitalised development expenditure [member]	member	IAS 38.119 Common practice
Mining rights [member]	member	IAS 38.119 Common practice
Intangible assets under development [member]	member	IAS 38.119 g Example
Other intangible assets [member]	member	IAS 38.119 Common practice
Methods of generation [axis]	axis	IAS 38.118 Disclosure
Methods of generation [member]	member [default]	IAS 38.118 Disclosure
Internally generated [member]	member	IAS 38.118 Disclosure
Not internally generated [member]	member	IAS 38.118 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e 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.IG29 Common practice
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example
Disclosure of detailed information about intangible assets [line items]	line items	
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	text	IAS 38.118 d Disclosure
Amortisation method, intangible assets other than goodwill	text	IAS 38.118 b Disclosure
Useful lives or amortisation rates, intangible assets other than goodwill	text	IAS 38.118 a Disclosure
Effective dates of revaluation, intangible assets other than goodwill	text	IAS 38.124 a (i) Disclosure
Reconciliation of changes in intangible assets other than goodwill [abstract]		
Intangible assets other than goodwill at beginning of period	X instant, debit	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Changes in intangible assets other than goodwill [abstract]		
Additions other than through business combinations, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (i) Disclosure
Acquisitions through business combinations, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (i) Disclosure
Increase (decrease) through net exchange differences, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (vii) Disclosure
Amortisation, intangible assets other than goodwill	(X) duration	IAS 38.118 e (vi) Disclosure
Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X) duration	IAS 38.118 e (iv) Disclosure
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X duration	IAS 38.118 e (v) Disclosure
Revaluation increase (decrease), intangible assets other than goodwill	X duration, debit	IAS 38.118 e (iii) Disclosure
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) duration	IAS 38.118 e (iii) Disclosure
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X duration	IAS 38.118 e (iii) Disclosure
Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]		
Increase (decrease) through transfers, intangible assets other than goodwill	X duration, debit	IAS 38.118 e Common practice
Increase (decrease) through other changes, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (viii) Disclosure
Total increase (decrease) through transfers and other changes, intangible assets other than goodwill	X duration, debit	IAS 38.118 e Common practice
Disposals and retirements, intangible assets other than goodwill [abstract]		
Disposals, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e (ii) Disclosure
Retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice
Total disposals and retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice
Decrease through classified as held for sale, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e (ii) Disclosure

Decrease through loss of control of subsidiary, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice
Total increase (decrease) in intangible assets other than goodwill	X duration, debit	IAS 38.118 e Disclosure
Intangible assets other than goodwill at end of period	X instant, debit	IAS 1.54 c Disclosure, IAS 38.118 e Disclosure
Revaluation of intangible assets [abstract]		
Intangible assets other than goodwill, revalued assets	X instant, debit	IAS 38.124 a (ii) Disclosure
Intangible assets other than goodwill, revalued assets, at cost	X instant, debit	IAS 38.124 a (iii) Disclosure
Intangible assets other than goodwill, revaluation surplus	X instant, credit	IAS 38.124 b Disclosure
Disclosure of intangible assets with indefinite useful life [text block]	text block	IAS 38.122 a Disclosure
Disclosure of intangible assets with indefinite useful life [abstract]		
Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38.122 a Disclosure
Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 a Disclosure
Intangible assets with indefinite useful life [member]	member [default]	IAS 38.122 a Disclosure
Disclosure of intangible assets with indefinite useful life [line items]	line items	
Intangible assets with indefinite useful life	X instant, debit	IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.122 a Disclosure
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	text	IAS 38.122 a Disclosure
Disclosure of intangible assets material to entity [text block]	text block	IAS 38.122 b Disclosure
Disclosure of intangible assets material to entity [abstract]		
Disclosure of intangible assets material to entity [table]	table	IAS 38.122 b Disclosure
Intangible assets material to entity [axis]	axis	IAS 38.122 b Disclosure
Intangible assets material to entity [member]	member [default]	IAS 38.122 b Disclosure
Disclosure of intangible assets material to entity [line items]	line items	
Description of intangible assets material to entity	text	IAS 38.122 b Disclosure
Intangible assets material to entity	X instant, debit	IAS 38.122 b Disclosure
Remaining amortisation period of intangible assets material to entity	X.XX instant	IAS 38.122 b Disclosure
Intangible assets acquired by way of government grant, fair value initially recognised	X instant, debit	IAS 38.122 c (i) Disclosure
Intangible assets acquired by way of government grant	X instant, debit	IAS 38.122 c (ii) Disclosure
Explanation of assets acquired by way of government grant and initially recognised at fair value	text	IAS 38.122 c (iii) Disclosure
Intangible assets whose title is restricted	X instant, debit	IAS 38.122 d Disclosure
Intangible assets pledged as security for liabilities	X instant, debit	IAS 38.122 d Disclosure
Contractual commitments for acquisition of intangible assets	X instant, credit	IAS 38.122 e Disclosure
Description of fully amortised intangible assets	text	IAS 38.128 a Example
Description of significant intangible assets controlled by entity but not recognised	text	IAS 38.128 b Example
Explanation of restrictions on distribution of revaluation surplus for intangible assets	text	IAS 38.124 b Disclosure
Research and development expense	X duration, debit	IAS 38.126 Disclosure
Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	text block	IAS 38.118 Common practice
Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]		
Disclosure of reconciliation of changes in intangible assets and goodwill [table]	table	IAS 38.118 Common practice
Classes of intangible assets and goodwill [axis]	axis	IAS 38.118 Common practice
Intangible assets and goodwill [member]	member [default]	IAS 38.118 Common practice
Intangible assets other than goodwill [member]	member	IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure
Brand names [member]	member	IAS 38.119 a Example
Intangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure
Mastheads and publishing titles [member]	member	IAS 38.119 b Example
Computer software [member]	member	IAS 38.119 c Example
Licences and franchises [member]	member	IAS 38.119 d Example
GSM licences [member]	member	IAS 38.119 Common practice
UMTS licences [member]	member	IAS 38.119 Common practice
LTE licences [member]	member	IAS 38.119 Common practice
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Example
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Example
Customer-related intangible assets [member]	member	IAS 38.119 Common practice
Value of business acquired [member]	member	IAS 38.119 Common practice
Capitalised development expenditure [member]	member	IAS 38.119 Common practice
Mining rights [member]	member	IAS 38.119 Common practice
Intangible assets under development [member]	member	IAS 38.119 g Example
Other intangible assets [member]	member	IAS 38.119 Common practice
Goodwill [member]	member	IAS 36.127 Example
Methods of generation [axis]	axis	IAS 38.118 Disclosure

Methods of generation [member]	member [default]	IAS 38.118 Disclosure
Internally generated [member]	member	IAS 38.118 Disclosure
Not internally generated [member]	member	IAS 38.118 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e 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.IG29 Common practice
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example
Disclosure of reconciliation of changes in intangible assets and goodwill [line items]	line items	
Reconciliation of changes in intangible assets and goodwill [abstract]		
Intangible assets and goodwill at beginning of period	X instant, debit	IAS 1.55 Common practice
Changes in intangible assets and goodwill [abstract]		
Additions other than through business combinations, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (i) Disclosure
Acquisitions through business combinations, intangible assets and goodwill	X duration, debit	IAS 38.118 e (i) Common practice
Increase (decrease) through net exchange differences, intangible assets and goodwill	X duration, debit	IAS 38.118 e (vii) Common practice
Amortisation, intangible assets other than goodwill	(X) duration	IAS 38.118 e (vi) Disclosure
Impairment loss recognised in profit or loss, intangible assets and goodwill	(X) duration	IAS 38.118 e (iv) Common practice
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X duration	IAS 38.118 e (v) Disclosure
Revaluation increase (decrease), intangible assets other than goodwill	X duration, debit	IAS 38.118 e (iii) Disclosure
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) duration	IAS 38.118 e (iii) Disclosure
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X duration	IAS 38.118 e (iii) Disclosure
Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]		
Increase (decrease) through transfers, intangible assets and goodwill	X duration, debit	IAS 38.118 e Common practice
Increase (decrease) through other changes, intangible assets and goodwill	X duration, debit	IAS 38.118 e (viii) Common practice
Total increase (decrease) through transfers and other changes, intangible assets and goodwill	X duration, debit	IAS 38.118 e Common practice
Disposals and retirements, intangible assets and goodwill [abstract]		
Disposals, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e (ii) Common practice
Retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice
Total disposals and retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice
Decrease through classified as held for sale, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e (ii) Common practice
Decrease through loss of control of subsidiary, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice
Subsequent recognition of deferred tax assets, goodwill	(X) duration, credit	IFRS 3.B67 d (iii) Disclosure
Total increase (decrease) in intangible assets and goodwill	X duration, debit	IAS 38.118 e Common practice
Intangible assets and goodwill at end of period	X instant, debit	IAS 1.55 Common practice
Identification of unadjusted comparative information	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure

Explanation of basis of preparation of unadjusted comparative information	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
[824180] Notes - Agriculture		
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - Disclosure Disclosure
Gains (losses) on initial recognition of biological assets and agricultural produce for current period	X duration, credit	IAS 41.40 Disclosure
Gains (losses) on change in fair value less costs to sell of biological assets for current period	X duration, credit	IAS 41.40 Disclosure
Disclosure of detailed information about biological assets [text block]	text block	IAS 41.43 Example
Disclosure of detailed information about biological assets [abstract]		
Disclosure of detailed information about biological assets [table]	table	IAS 41.43 Example
Biological assets by type [axis]	axis	IAS 41.43 Example
Biological assets, type [member]	member [default]	IAS 41.43 Example
Consumable biological assets [member]	member	IAS 41.43 Example
Bearer biological assets [member]	member	IAS 41.43 Example
Biological assets by age [axis]	axis	IAS 41.43 Example
Biological assets, age [member]	member [default]	IAS 41.43 Example
Mature biological assets [member]	member	IAS 41.43 Example
Immature biological assets [member]	member	IAS 41.43 Example
Disclosure of detailed information about biological assets [line items]	line items	
Description of biological assets	text	IAS 41.41 Disclosure
Biological assets	X instant, debit	IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure
Description of nature of activities of biological assets	text	IAS 41.46 a Disclosure
Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce	text	IAS 41.46 b Disclosure
Biological assets whose title is restricted	X instant, debit	IAS 41.49 a Disclosure
Biological assets pledged as security for liabilities	X instant, debit	IAS 41.49 a Disclosure
Commitments for development or acquisition of biological assets	X instant, credit	IAS 41.49 b Disclosure
Description of financial risk management related to agricultural activity	text	IAS 41.49 c Disclosure
Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41.50 Disclosure
Disclosure of reconciliation of changes in biological assets [abstract]		
Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e 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.IG29 Common practice
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example

Disclosure of reconciliation of changes in biological assets [line items]	line items	
Reconciliation of changes in biological assets [abstract]		
Biological assets at beginning of period	X instant, debit	IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure
Changes in biological assets [abstract]		
Additions other than through business combinations, biological assets	X duration, debit	IAS 41.50 b Disclosure
Acquisitions through business combinations, biological assets	X duration, debit	IAS 41.50 e Disclosure
Increase (decrease) through net exchange differences, biological assets	X duration, debit	IAS 41.50 f Disclosure
Depreciation, biological assets	(X) duration	IAS 41.55 c Disclosure
Impairment loss recognised in profit or loss, biological assets	(X) duration	IAS 41.55 a Disclosure
Reversal of impairment loss recognised in profit or loss, biological assets	X duration	IAS 41.55 b Disclosure
Gains (losses) on fair value adjustment, biological assets [abstract]		
Gains (losses) on fair value adjustment attributable to physical changes, biological assets	X duration	IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example
Gains (losses) on fair value adjustment attributable to price changes, biological assets	X duration	IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example
Total gains (losses) on fair value adjustment, biological assets	X duration	IAS 41.50 a Disclosure
Increase (decrease) through other changes, biological assets	X duration, debit	IAS 41.50 g Disclosure
Disposals, biological assets	(X) duration, credit	IAS 41.50 c Disclosure
Decrease due to harvest, biological assets	(X) duration, credit	IAS 41.50 d Disclosure
Decrease through classified as held for sale, biological assets	(X) duration, credit	IAS 41.50 c Disclosure
Total increase (decrease) in biological assets	X duration, debit	IAS 41.50 Disclosure
Biological assets at end of period	X instant, debit	IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure
Description of biological assets where fair value information is unreliable	text	IAS 41.54 a Disclosure
Explanation of why fair value cannot be reliably measured for biological assets, at cost	text	IAS 41.54 b Disclosure
Range of estimates within which fair value is likely to lie for biological assets, at cost	text	IAS 41.54 c Disclosure
Depreciation method, biological assets, at cost	text	IAS 41.54 d Disclosure
Useful lives or depreciation rates, biological assets, at cost	text	IAS 41.54 e Disclosure
Description of biological assets previously measured at cost	text	IAS 41.56 a Disclosure
Explanation of why fair value becomes reliable for biological assets previously measured at cost	text	IAS 41.56 b Disclosure
Explanation of effect of change for biological asset for which fair value becomes reliably measurable	text	IAS 41.56 c Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements	text	IAS 41.57 a Disclosure
Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	text	IAS 41.57 b Disclosure
Explanation of significant decrease in level of government grants for agricultural activity	text	IAS 41.57 c Disclosure
[825100] Notes - Investment property		
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure
Disclosure of detailed information about investment property [text block]	text block	IAS 40.32A Disclosure
Disclosure of detailed information about investment property [abstract]		
Disclosure of detailed information about investment property [table]	table	IAS 40.32A Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure
Fair value model [member]	member	IAS 40.32A Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure
At cost within fair value model [member]	member	IAS 40.78 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e 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.IG29 Common practice
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice

Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example
Types of investment property [axis]	axis	IAS 1.112 c Common practice
Investment property [member]	member [default]	IAS 1.112 c Common practice, IAS 17.31 a Disclosure, IFRS 13.IE60 Example
Investment property completed [member]	member	IAS 1.112 c Common practice
Investment property under construction or development [member]	member	IAS 1.112 c Common practice
Disclosure of detailed information about investment property [line items]	line items	
Reconciliation of changes in investment property [abstract]		
Investment property at beginning of period	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Changes in investment property [abstract]		
Additions, investment property [abstract]		
Additions from subsequent expenditure recognised as asset, investment property	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
Additions from acquisitions, investment property	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
Total additions other than through business combinations, investment property	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
Acquisitions through business combinations, investment property	X duration, debit	IAS 40.76 b Disclosure, IAS 40.79 d (ii) Disclosure
Increase (decrease) through net exchange differences, investment property	X duration, debit	IAS 40.76 e Disclosure, IAS 40.79 d (vi) Disclosure
Depreciation, investment property	(X) duration	IAS 40.76 Disclosure, IAS 40.79 d (iv) Disclosure
Impairment loss recognised in profit or loss, investment property	(X) duration	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure
Reversal of impairment loss recognised in profit or loss, investment property	X duration	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure
Gains (losses) on fair value adjustment, investment property	X duration	IAS 40.76 d Disclosure
Transfer from (to) inventories and owner-occupied property, investment property	X duration, debit	IAS 40.76 f Disclosure, IAS 40.79 d (vii) Disclosure
Transfer from investment property under construction or development, investment property	X duration, debit	IAS 40.76 Common practice, IAS 40.79 d Common practice
Disposals, investment property	(X) duration, credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure
Decrease through classified as held for sale, investment property	(X) duration, credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure
Increase (decrease) through other changes, investment property	X duration, debit	IAS 40.76 g Disclosure, IAS 40.79 d (viii) Disclosure
Total increase (decrease) in investment property	X duration, debit	IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Investment property at end of period	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Explanation of whether entity applied fair value model or cost model to measure investment property	text	IAS 40.75 a Disclosure
Explanation of circumstances under which operating leases classified as investment property	text	IAS 40.75 b Disclosure
Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	text	IAS 40.75 c Disclosure
Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IAS 40.75 e Disclosure
Rental income from investment property, net of direct operating expense [abstract]		
Rental income from investment property	X duration, credit	IAS 40.75 f (i) Disclosure
Direct operating expense from investment property [abstract]		
Direct operating expense from investment property generating rental income	(X) duration, debit	IAS 40.75 f (ii) Disclosure
Direct operating expense from investment property not generating rental income	(X) duration, debit	IAS 40.75 f (iii) Disclosure
Total direct operating expense from investment property	(X) duration, debit	IAS 40.75 f Common practice
Rental income from investment property, net of direct operating expense	X duration, credit	IAS 1.112 c Common practice
Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	X duration, credit	IAS 40.75 f (iv) Disclosure
Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	text	IAS 40.75 g Disclosure
Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	X instant	IAS 40.75 g Disclosure
Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	text	IAS 40.75 h Disclosure
Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40.77 Disclosure
Description of investment property, at cost within fair value model	text	IAS 40.78 a Disclosure
Explanation of why fair value cannot be reliably measured for investment property, at cost within fair value model	text	IAS 40.78 b Disclosure

Range of estimates within which fair value is likely to lie for investment property, at cost within fair value model	text	IAS 40.78 c Disclosure
Explanation of disposal of investment property carried at cost within fair value model	text	IAS 40.78 d (i) Disclosure
Investment property carried at cost within fair value model, at time of sale	X instant, debit	IAS 40.78 d (ii) Disclosure
Gains (losses) on disposals of investment property carried at cost within fair value model	X duration, credit	IAS 40.78 d (iii) Disclosure
Depreciation method, investment property, cost model	text	IAS 40.79 a Disclosure
Useful lives or depreciation rates, investment property, cost model	text	IAS 40.79 b Disclosure
Description of investment property where fair value information is unreliable, cost model	text	IAS 40.79 e (i) Disclosure
Explanation of why fair value cannot be reliably measured for investment property, cost model	text	IAS 40.79 e (ii) Disclosure
Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (iii) Disclosure
[825480] Notes - Separate financial statements		
Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure Disclosure, IFRS 12 - Objective Disclosure
Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.16 a Disclosure, IAS 27.17 a Disclosure
Description of fact that exemption from consolidation has been used	text	IAS 27.16 a Disclosure
Description of reasons why separate financial statements are prepared if not required by law	text	IAS 27.17 a Disclosure
Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure
Principal place of business of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure
Country of incorporation of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure
Address where consolidated financial statements are obtainable	text	IAS 27.16 a Disclosure
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Disclosure of subsidiaries [abstract]		
Disclosure of subsidiaries [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Entity's total for subsidiaries [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Disclosure of subsidiaries [line items]	line items	
Name of subsidiary	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Proportion of ownership interest in subsidiary	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure
Proportion of voting rights held in subsidiary	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure
Disclosure of joint ventures [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Disclosure of joint ventures [abstract]		
Disclosure of joint ventures [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Entity's total for joint ventures [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Disclosure of joint ventures [line items]	line items	
Name of joint venture	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Principal place of business of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in joint venture	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Proportion of voting rights held in joint venture	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure

Disclosure of associates [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Disclosure of associates [abstract]		
Disclosure of associates [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Disclosure of associates [line items]	line items	
Name of associate	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Principal place of business of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in associate	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Proportion of voting rights held in associate	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Method used to account for investments in subsidiaries	text	IAS 27.16 c Disclosure, IAS 27.17 c Disclosure
Method used to account for investments in joint ventures	text	IAS 27.16 c Disclosure, IAS 27.17 c Disclosure
Method used to account for investments in associates	text	IAS 27.16 c Disclosure, IAS 27.17 c Disclosure
Statement that investment entity prepares separate financial statements as its only financial statements	text	IAS 27.16A Disclosure
Description of identification of financial statements to which separate financial statements relate	text	IAS 27.17 Disclosure
Identification of unadjusted comparative information	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
[825700] Notes - Interests in other entities		
Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure
Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	text block	IFRS 12.7 Disclosure
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	text	IFRS 12.9 a Example
Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights	text	IFRS 12.9 b Example
Description of significant judgements and assumptions made in determining that entity is agent or principal	text	IFRS 12.9 c Example
Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	text	IFRS 12.9 d Example
Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	text	IFRS 12.9 e Example
Disclosure of how entity aggregated interests in similar entities [text block]	text block	IFRS 12.B3 Disclosure
Disclosure of interests in subsidiaries [text block]	text block	IFRS 12.2 b (i) Disclosure
Disclosure of composition of group [text block]	text block	IFRS 12.10 a (i) Disclosure
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Disclosure of subsidiaries [abstract]		
Disclosure of subsidiaries [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Entity's total for subsidiaries [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure
Subsidiaries with material non-controlling interests [member]	member	IFRS 12.12 Disclosure
Disclosure of subsidiaries [line items]	line items	

Name of subsidiary	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Proportion of ownership interests held by non-controlling interests	X.XX duration	IFRS 12.12 c Disclosure
Proportion of voting rights held by non-controlling interests	X.XX duration	IFRS 12.12 d Disclosure
Profit (loss), attributable to non-controlling interests	X duration, credit	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure
Dividends paid to non-controlling interests	X duration, credit	IFRS 12.B10 a Disclosure
Current assets	X instant, debit	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure
Non-current assets	X instant, debit	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure
Current liabilities	X instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Non-current liabilities	X instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	IFRS 12.11 a Disclosure
Description of reason why using different reporting date or period for subsidiary	text	IFRS 12.11 b Disclosure
Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 a Disclosure
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	text	IFRS 12.13 b Disclosure
Assets to which significant restrictions apply	X instant, debit	IFRS 12.13 c Disclosure
Liabilities to which significant restrictions apply	X instant, credit	IFRS 12.13 c Disclosure
Disclosure of information about consolidated structured entities [text block]	text block	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Disclosure of information about consolidated structured entities [abstract]		
Disclosure of information about consolidated structured entities [table]	table	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Entity's total for consolidated structured entities [member]	member [default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Consolidated structured entities [member]	member	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure
Disclosure of information about consolidated structured entities [line items]	line items	
Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	text	IFRS 12.14 Disclosure, IFRS 12.B26 a Example
Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure
Support provided to structured entity without having contractual obligation to do so	X duration	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure
Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.15 b Disclosure, IFRS 12.30 b Disclosure
Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	text	IFRS 12.16 Disclosure
Description of intentions to provide support to structured entity	text	IFRS 12.17 Disclosure, IFRS 12.31 Disclosure
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]	text block	IFRS 12.18 Disclosure

Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	X duration, credit	IFRS 12.18 Disclosure
Gains (losses) recognised when control of subsidiary is lost	X duration, credit	IFRS 12.19 Disclosure
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	X duration, credit	IFRS 12.19 a Disclosure
Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost	text	IFRS 12.19 b Disclosure
Disclosure of interests in associates [text block]	text block	IFRS 12.2 b (ii) Disclosure
Disclosure of associates [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Disclosure of associates [abstract]		
Disclosure of associates [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Associates [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure
Aggregated individually immaterial associates [member]	member	IFRS 12.21 c (ii) Disclosure
Disclosure of associates [line items]	line items	
Name of associate	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Description of nature of entity's relationship with associate	text	IFRS 12.21 a (ii) Disclosure
Principal place of business of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of associate	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in associate	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Proportion of voting rights held in associate	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Description of whether investment in associate is measured using equity method or at fair value	text	IFRS 12.21 b (i) Disclosure
Description of basis of preparation of summarised financial information of associate	text	IFRS 12.B15 Disclosure
Dividends received	X duration, debit	IFRS 12.B12 a Disclosure
Current assets	X instant, debit	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure
Non-current assets	X instant, debit	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure
Current liabilities	X instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Non-current liabilities	X instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 ea Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure
Other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Fair value of investments in associates for which there are quoted market prices	X instant, debit	IFRS 12.21 b (iii) Disclosure
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 a Disclosure
Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 b Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure

Share of total comprehensive income of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 d Disclosure
Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	text block	IFRS 12.B14 b Disclosure
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure
Date of end of reporting period of financial statements of associate	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure
Description of reason why using different reporting date or period for associate	text	IFRS 12.22 b (ii) Disclosure
Unrecognised share of losses of associates	X duration, debit	IFRS 12.22 c Disclosure
Cumulative unrecognised share of losses of associates	X instant, credit	IFRS 12.22 c Disclosure
Contingent liabilities incurred in relation to interests in associates	X instant, credit	IFRS 12.23 b Disclosure
Share of contingent liabilities of associates incurred jointly with other investors	X instant, credit	IFRS 12.23 b Disclosure
Disclosure of interests in joint arrangements [text block]	text block	IFRS 12.2 b (ii) Disclosure
Disclosure of joint operations [text block]	text block	IFRS 12.B4 c Disclosure
Disclosure of joint operations [abstract]		
Disclosure of joint operations [table]	table	IFRS 12.B4 c Disclosure
Joint operations [axis]	axis	IFRS 12.B4 c Disclosure
Entity's total for joint operations [member]	member [default]	IFRS 12.B4 c Disclosure
Joint operations [member]	member	IFRS 12.B4 c Disclosure
Disclosure of joint operations [line items]	line items	
Name of joint operation	text	IFRS 12.21 a (i) Disclosure
Description of nature of entity's relationship with joint operation	text	IFRS 12.21 a (ii) Disclosure
Principal place of business of joint operation	text	IFRS 12.21 a (iii) Disclosure
Country of incorporation of joint operation	text	IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in joint operation	X.XX duration	IFRS 12.21 a (iv) Disclosure
Proportion of voting rights held in joint operation	X.XX duration	IFRS 12.21 a (iv) Disclosure
Disclosure of joint ventures [text block]	text block	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Disclosure of joint ventures [abstract]		
Disclosure of joint ventures [table]	table	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Joint ventures [axis]	axis	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Entity's total for joint ventures [member]	member [default]	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Joint ventures [member]	member	IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) Disclosure
Disclosure of joint ventures [line items]	line items	
Name of joint venture	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure
Description of nature of entity's relationship with joint venture	text	IFRS 12.21 a (ii) Disclosure
Principal place of business of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Country of incorporation of joint venture	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure
Proportion of ownership interest in joint venture	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Proportion of voting rights held in joint venture	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure
Description of whether investment in joint venture is measured using equity method or at fair value	text	IFRS 12.21 b (i) Disclosure
Description of basis of preparation of summarised financial information of joint venture	text	IFRS 12.B15 Disclosure
Dividends received	X duration, debit	IFRS 12.B12 a Disclosure
Current assets	X instant, debit	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure
Non-current assets	X instant, debit	IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure
Current liabilities	X instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure
Non-current liabilities	X instant, credit	IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure

		IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 ea Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure
Other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure
Comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Other current financial liabilities	X instant, credit	IAS 1.54 m Disclosure, IFRS 12.B13 b Disclosure
Other non-current financial liabilities	X instant, credit	IAS 1.54 m Disclosure, IFRS 12.B13 c Disclosure
Depreciation and amortisation expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Interest income	X duration, credit	IAS 18.35 b (iii) Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
Interest expense	X duration, debit	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Tax expense (income), continuing operations	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (vii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Fair value of investments in joint ventures for which there are quoted market prices	X instant, debit	IFRS 12.21 b (iii) Disclosure
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 a Disclosure
Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 b Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure
Share of total comprehensive income of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 12.B16 d Disclosure
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]	text block	IFRS 12.B14 b Disclosure
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure
Date of end of reporting period of financial statements of joint venture	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure
Description of reason why using different reporting date or period for joint venture	text	IFRS 12.22 b (ii) Disclosure
Unrecognised share of losses of joint ventures	X duration, debit	IFRS 12.22 c Disclosure
Cumulative unrecognised share of losses of joint ventures	X instant, credit	IFRS 12.22 c Disclosure
Commitments in relation to joint ventures	X instant, credit	IFRS 12.23 a Disclosure
Contingent liabilities incurred in relation to interests in joint ventures	X instant, credit	IFRS 12.23 b Disclosure
Share of contingent liabilities of joint ventures incurred jointly with other investors	X instant, credit	IFRS 12.23 b Disclosure
Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12.2 b (iii) Disclosure
Disclosure of unconsolidated structured entities [text block]	text block	IFRS 12.B4 e Disclosure
Disclosure of unconsolidated structured entities [abstract]		
Disclosure of unconsolidated structured entities [table]	table	IFRS 12.B4 e Disclosure
Unconsolidated structured entities [axis]	axis	IFRS 12.B4 e Disclosure
Entity's total for unconsolidated structured entities [member]	member [default]	IFRS 12.B4 e Disclosure
Unconsolidated structured entities [member]	member	IFRS 12.B4 e Disclosure
Securitisation vehicles [member]	member	IFRS 12.B23 a Example
Asset-backed financings [member]	member	IFRS 12.B23 b Example
Investment funds [member]	member	IFRS 12.B23 c Example
Disclosure of unconsolidated structured entities [line items]	line items	
Disclosure of information about interests in structured entity [text block]	text block	IFRS 12.26 Disclosure
Description of how entity determined which structured entities it sponsored	text	IFRS 12.27 a Disclosure
Income from structured entities	X duration, credit	IFRS 12.27 b Disclosure
Description of types of income from structured entities	text	IFRS 12.27 b Disclosure, IFRS 12.B26 c Example
Assets transferred to structured entities, at time of transfer	X duration, credit	IFRS 12.27 c Disclosure
Assets recognised in entity's financial statements in relation to structured entities	X instant, debit	IFRS 12.29 a Disclosure
Liabilities recognised in entity's financial statements in relation to structured entities	X instant, credit	IFRS 12.29 a Disclosure

Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised	text	IFRS 12.29 b Disclosure
Maximum exposure to loss from interests in structured entities	X instant	IFRS 12.29 c Disclosure
Information about how maximum exposure to loss from interests in structured entities is determined	text	IFRS 12.29 c Disclosure
Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	text	IFRS 12.29 c Disclosure
Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities	text	IFRS 12.29 d Disclosure
Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure
Support provided to structured entity without having contractual obligation to do so	X duration	IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure
Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.15 b Disclosure, IFRS 12.30 b Disclosure
Description of intentions to provide support to structured entity	text	IFRS 12.17 Disclosure, IFRS 12.31 Disclosure
Additional information about nature of and changes in risks associated with interests in structured entities [text block]	text block	IFRS 12.B25 Disclosure
Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity	text	IFRS 12.14 Disclosure, IFRS 12.B26 a Example
Losses incurred in relation to interests in structured entities	X duration, debit	IFRS 12.B26 b Example
Description of whether entity is required to absorb losses of structured entities before other parties	text	IFRS 12.B26 d Example
Maximum limit of losses of structured entities which entity is required to absorb before other parties	X instant, credit	IFRS 12.B26 d Example
Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]	text block	IFRS 12.B26 d Example
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]	text block	IFRS 12.B26 e Example
Description of difficulties structured entity experienced in financing its activities	text	IFRS 12.B26 f Example
Disclosure of forms of funding of structured entity and their weighted-average life [text block]	text block	IFRS 12.B26 g Example
Disclosure of investment entities [text block]	text block	IFRS 12 - Investment entity status Disclosure
Information about significant judgements and assumptions made in determining that entity is investment entity	text	IFRS 12.9A Disclosure
Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	text	IFRS 12.9A Disclosure
Description of change of investment entity status	text	IFRS 12.9B Disclosure
Description of reasons for change of investment entity status	text	IFRS 12.9B Disclosure
Disclosure of effect of change of investment entity status on financial statements [text block]	text block	IFRS 12.9B Disclosure
Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	X instant, debit	IFRS 12.9B a Disclosure
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	X duration, credit	IFRS 12.9B b Disclosure
Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised	text	IFRS 12.9B c Disclosure
Statement that investment entity is required to apply exception from consolidation	text	IFRS 12.19A Disclosure
Disclosure of information about unconsolidated subsidiaries [text block]	text block	IFRS 12.19B Disclosure
Disclosure of information about unconsolidated subsidiaries [abstract]		
Disclosure of information about unconsolidated subsidiaries [table]	table	IFRS 12.19B Disclosure
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B Disclosure
Entity's total for unconsolidated subsidiaries [member]	member [default]	IFRS 12.19B Disclosure
Unconsolidated subsidiaries [member]	member	IFRS 12.19B Disclosure
Unconsolidated subsidiaries that investment entity controls directly [member]	member	IFRS 12.19B Disclosure
Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]	member	IFRS 12.19C Disclosure
Disclosure of information about unconsolidated subsidiaries [line items]	line items	
Name of subsidiary	text	IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure
Proportion of ownership interest in subsidiary	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure
Proportion of voting rights held in subsidiary	X.XX duration	IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure
Description of current commitments or intentions to provide support to subsidiary	text	IFRS 12.19D b Disclosure

Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	IFRS 12.19E a Disclosure
Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X duration	IFRS 12.19E a Disclosure
Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	IFRS 12.19E b Disclosure
Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	text block	IFRS 12.19F Disclosure
Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]		
Disclosure of information about unconsolidated structured entities controlled by investment entity [table]	table	IFRS 12.19F Disclosure
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F Disclosure
Unconsolidated structured entities controlled by investment entity [member]	member [default]	IFRS 12.19F Disclosure
Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]	line items	
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	text	IFRS 12.19F Disclosure
Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity	text	IFRS 12.19G Disclosure
Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	text	IFRS 11.C4 Disclosure
Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	X instant, credit	IFRS 11.C4 Disclosure
Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block]	text block	IFRS 11.C5 Disclosure
Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	text block	IFRS 11.C10 Disclosure
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]	text block	IFRS 11.C12 b Disclosure
Identification of unadjusted comparative information	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
Statement that unadjusted comparative information has been prepared on different basis	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
Explanation of basis of preparation of unadjusted comparative information	text	Effective 2014-07-01 IAS 16.80A Disclosure, IAS 27.18I Disclosure, Effective 2014-07-01 IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure
[825900] Notes - Non-current asset held for sale and discontinued operations		
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure Disclosure
Revenue, discontinued operations	X duration, credit	IFRS 5.33 b (i) Disclosure
Expenses, discontinued operations	X duration, debit	IFRS 5.33 b (i) Disclosure
Profit (loss) before tax, discontinued operations	X duration, credit	IFRS 5.33 b (i) Disclosure
Tax expense relating to profit (loss) from ordinary activities of discontinued operations	X duration, debit	IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii) Disclosure
Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	X duration, credit	IFRS 5.33 b (iii) Disclosure
Tax expense relating to gain (loss) on discontinuance	X duration, debit	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure
Cash flows from continuing and discontinued operations [abstract]		
Cash flows from (used in) operating activities [abstract]		
Net cash flows from (used in) operating activities, continuing operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) operating activities, discontinued operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) operating activities	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) investing activities [abstract]		
Net cash flows from (used in) investing activities, continuing operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) investing activities, discontinued operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) financing activities [abstract]		
Net cash flows from (used in) financing activities, continuing operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) financing activities, discontinued operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Increase (decrease) in cash and cash equivalents, discontinued operations	X duration, debit	IFRS 5.33 c Common practice
Income from continuing operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure
Income from discontinued operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure
Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 Example

Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 Example
Explanation of nature and adjustments to amounts previously presented in discontinued operations	text	IFRS 5.35 Disclosure
Description of non-current asset or disposal group held for sale which were sold or reclassified	text	IFRS 5.41 a Disclosure
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	text	IFRS 5.41 b Disclosure
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	X duration, credit	IFRS 5.41 c Disclosure
Description of segment in which non-current asset or disposal group held for sale is presented	text	IFRS 5.41 d Disclosure
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	text	IFRS 5.42 Disclosure
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	text	IFRS 5.42 Disclosure
Description of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 Disclosure
[826380] Notes - Inventories		
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a Disclosure
Description of inventory cost formulas	text	IAS 2.36 a Disclosure
Inventories, at fair value less costs to sell	X instant, debit	IAS 2.36 c Disclosure
Inventory write-down	X duration	IAS 1.98 a Disclosure; IAS 2.36 e Disclosure
Reversal of inventory write-down	X duration	IAS 1.98 a Disclosure; IAS 2.36 f Disclosure
Description of circumstances leading to reversals of inventory write-down	text	IAS 2.36 g Disclosure
Cost of inventories recognised as expense during period	X duration, debit	IAS 2.36 d Disclosure
Inventories pledged as security for liabilities	X instant, debit	IAS 2.36 h Disclosure
[827570] Notes - Other provisions, contingent liabilities and contingent assets		
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure
Disclosure of other provisions [text block]	text block	IAS 37.84 Disclosure
Disclosure of other provisions [abstract]		
Disclosure of other provisions [table]	table	IAS 37.84 Disclosure
Classes of other provisions [axis]	axis	IAS 37.84 Disclosure
Other provisions [member]	member [default]	IAS 37.84 Disclosure
Warranty provision [member]	member	IAS 37 - Example 1 Warranties Disclosure
Restructuring provision [member]	member	IAS 37.70 Example
Legal proceedings provision [member]	member	IAS 37 - Example 10 A court case Example
Refunds provision [member]	member	IAS 37 - Example 4 Refunds policy Example
Onerous contracts provision [member]	member	IAS 37 - Example 8 An onerous contract Example
Provision for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 - D Examples: disclosures Example
Other environment related provision [member]	member	IAS 37.84 Common practice
Provision for credit commitments [member]	member	IAS 37.84 Common practice
Provision for taxes other than income tax [member]	member	IAS 37.84 Common practice
Miscellaneous other provisions [member]	member	IAS 37.84 Disclosure
Disclosure of other provisions [line items]	line items	
Reconciliation of changes in other provisions [abstract]		
Other provisions at beginning of period	X instant, credit	IAS 1.78 d Disclosure; IAS 37.84 a Disclosure
Changes in other provisions [abstract]		
Additional provisions, other provisions [abstract]		
New provisions, other provisions	X duration, credit	IAS 37.84 b Common practice
Increase in existing provisions, other provisions	X duration, credit	IAS 37.84 b Disclosure
Total additional provisions, other provisions	X duration, credit	IAS 37.84 b Disclosure
Acquisitions through business combinations, other provisions	X duration, credit	IAS 37.84 Common practice
Provision used, other provisions	(X) duration, debit	IAS 37.84 c Disclosure
Unused provision reversed, other provisions	(X) duration, debit	IAS 37.84 d Disclosure
Increase through adjustments arising from passage of time, other provisions	X duration, credit	IAS 37.84 e Disclosure
Increase (decrease) through change in discount rate, other provisions	X duration, credit	IAS 37.84 e Disclosure
Increase (decrease) through net exchange differences, other provisions	X duration, credit	IAS 37.84 Common practice
Decrease through loss of control of subsidiary, other provisions	(X) duration, debit	IAS 37.84 Common practice
Increase (decrease) through transfers and other changes, other provisions	X duration, credit	IAS 37.84 Common practice
Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	(X) duration, debit	IAS 37.84 Common practice
Total increase (decrease) in other provisions	X duration, credit	IAS 37.84 Disclosure
Other provisions at end of period	X instant, credit	IAS 1.78 d Disclosure; IAS 37.84 a Disclosure
Description of nature of obligation, other provisions	text	IAS 37.85 a Disclosure
Description of expected timing of outflows, other provisions	text	IAS 37.85 a Disclosure
Indication of uncertainties of amount or timing of outflows, other provisions	text	IAS 37.85 b Disclosure

Description of major assumptions made concerning future events, other provisions	text	IAS 37.85 b Disclosure
Asset recognised for expected reimbursement, other provisions	X instant, debit	IAS 37.85 c Disclosure
Expected reimbursement, other provisions	X instant, debit	IAS 37.85 c Disclosure
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 Disclosure
Disclosure of contingent liabilities [abstract]		
Disclosure of contingent liabilities [table]	table	IAS 37.86 Disclosure
Classes of contingent liabilities [axis]	axis	IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure
Contingent liabilities [member]	member [default]	IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure
Warranty contingent liability [member]	member	IAS 37.88 Example
Restructuring contingent liability [member]	member	IAS 37.88 Example
Legal proceedings contingent liability [member]	member	IAS 37.88 Example
Onerous contracts contingent liability [member]	member	IAS 37.88 Example
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example
Other environment related contingent liability [member]	member	IAS 37.88 Common practice
Tax contingent liability [member]	member	IAS 37.88 Common practice
Contingent liability for guarantees [member]	member	IAS 37.88 Common practice
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example
Contingent liability arising from post-employment benefit obligations [member]	member	IAS 19.152 Disclosure
Other contingent liabilities [member]	member	IAS 37.88 Example
Disclosure of contingent liabilities [line items]	line items	
Description of nature of obligation, contingent liabilities	text	IAS 37.86 Disclosure
Explanation of estimated financial effect of contingent liabilities	text	IAS 37.86 a Disclosure
Estimated financial effect of contingent liabilities	X instant	IAS 37.86 a Disclosure
Explanation of possibility of reimbursement, contingent liabilities	text	IAS 37.86 c Disclosure
Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IAS 37.86 b Disclosure
Description of nature of contingent assets	text	IAS 37.89 Disclosure
Explanation of estimated financial effect of contingent assets	text	IAS 37.89 Disclosure
Estimated financial effect of contingent assets	X instant	IAS 37.89 Disclosure
Information about contingent assets that disclosure is not practicable	text	IAS 37.91 Disclosure
Information about contingent liabilities that disclosure is not practicable	text	IAS 37.91 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	text	IAS 37.92 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	text	IAS 37.92 Disclosure
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	text	IAS 37.92 Disclosure
[831110] Notes - Revenue		
Disclosure of revenue [text block]	text block	IAS 18 - Disclosure Disclosure
Description of accounting policy for recognition of revenue [text block]	text block	IAS 18.35 a Disclosure
[831400] Notes - Government grants		
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure
Description of accounting policy for government grants [text block]	text block	IAS 20.39 a Disclosure
Description of nature and extent of government grants recognised in financial statements	text	IAS 20.39 b Disclosure
Income from government grants	X duration, credit	IAS 20.39 b Common practice
Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 b Disclosure
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IAS 20.39 c Disclosure
[831710] Notes - Construction contracts		
Disclosure of recognised revenue from construction contracts [text block]	text block	IAS 11 - Disclosure Disclosure
Revenue from construction contracts	X duration, credit	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure
Methods used to determine construction contract revenue recognised	text	IAS 11.39 b Disclosure, IFRIC 15.20 a Disclosure
Methods used to determine stage of completion of construction in progress	text	IAS 11.39 c Disclosure, IFRIC 15.20 c Disclosure
Costs incurred and recognised profits (less recognised losses)	X instant	IAS 11.40 a Disclosure, IFRIC 15.21 a Disclosure
Advances received for contracts in progress	X instant, credit	IAS 11.40 b Disclosure, IFRIC 15.21 b Disclosure
Retention for contracts in progress	X instant, debit	IAS 11.40 c Disclosure
Gross amount due from customers for contract work as asset	X instant, debit	IAS 11.42 a Disclosure
Gross amount due to customers for contract work as liability	X instant, credit	IAS 11.42 b Disclosure
Progress billings	X instant	IAS 11 - Contract disclosures Example
[832410] Notes - Impairment of assets		
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure

Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36.126 Disclosure
Disclosure of impairment loss and reversal of impairment loss [abstract]		
Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36.126 Disclosure
Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure
Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example
Intangible assets other than goodwill [member]	member	IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure
Exploration and evaluation assets [member]	member	IAS 36.127 Common practice
Financial assets, class [member]	member	IAS 36.127 Example, IFRS 7.6 Disclosure
Goodwill [member]	member	IAS 36.127 Example
Investments accounted for using equity method [member]	member	IAS 36.127 Common practice
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 Common practice
Other impaired assets [member]	member	IAS 36.127 Example
Disclosure of impairment loss and reversal of impairment loss [line items]	line items	
Impairment loss recognised in profit or loss	X duration, debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	text	IAS 36.126 a Disclosure
Reversal of impairment loss recognised in profit or loss	X duration, credit	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	text	IAS 36.126 b Disclosure
Impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in other comprehensive income	X duration, credit	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	text block	IAS 36.130 Disclosure
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]		
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]	table	IAS 36.130 Disclosure
Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure
Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 Disclosure
Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	line items	
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure
Impairment loss	X duration, debit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Reversal of impairment loss	X duration, credit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Description of nature of individual asset	text	IAS 36.130 c (i) Disclosure
Description of reportable segment to which individual asset belongs	text	IAS 36.130 c (ii) Disclosure
Description of cash-generating unit	text	IAS 36.130 d (i) Disclosure
Description of current and former way of aggregating assets	text	IAS 36.130 d (iii) Disclosure
Description of reasons for changing way cash-generating unit is identified	text	IAS 36.130 d (iii) Disclosure
Recoverable amount of asset or cash-generating unit	X instant, debit	IAS 36.130 e Disclosure
Information whether recoverable amount of asset is fair value less costs of disposal or value in use	text	IAS 36.130 e Disclosure
Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) Disclosure, IAS 36.134 e (iiA) Disclosure
Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e Disclosure
Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) Disclosure, IAS 36.134 e (i) Disclosure
Discount rate used in current measurement of fair value less costs of disposal	X.XX instant	IAS 36.130 f (iii) Disclosure
Discount rate used in previous measurement of fair value less costs of disposal	X.XX instant	IAS 36.130 f (iii) Disclosure
Discount rate used in current estimate of value in use	X.XX instant	IAS 36.130 g Disclosure
Discount rate used in previous estimate of value in use	X.XX instant	IAS 36.130 g Disclosure
Explanation of impairment loss recognised or reversed [text block]	text block	IAS 36.130 d (ii) Disclosure
Disclosure of impairment loss recognised or reversed [abstract]		
Disclosure of impairment loss recognised or reversed [table]	table	IAS 36.130 d (ii) Disclosure
Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure

Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 Disclosure
Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure
Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure
Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example
Intangible assets other than goodwill [member]	member	IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure
Exploration and evaluation assets [member]	member	IAS 36.127 Common practice
Financial assets, class [member]	member	IAS 36.127 Example, IFRS 7.6 Disclosure
Goodwill [member]	member	IAS 36.127 Example
Investments accounted for using equity method [member]	member	IAS 36.127 Common practice
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 Common practice
Other impaired assets [member]	member	IAS 36.127 Example
Segments [axis]	axis	IAS 36.130 d (ii) Disclosure, IFRS 8.23 Disclosure
Segments [member]	member [default]	IAS 36.130 d (ii) Disclosure, IFRS 8.28 Disclosure
Reportable segments [member]	member	IFRS 8.23 Disclosure
Disclosure of impairment loss recognised or reversed [line items]	line items	
Impairment loss	X duration, debit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Reversal of impairment loss	X duration, credit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure
Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	text	IAS 36.131 a Disclosure
Unallocated goodwill	X instant, debit	IAS 36.133 Disclosure
Explanation of goodwill not allocated to cash-generating unit	text	IAS 36.133 Disclosure
Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	text	IAS 36.135 Disclosure
Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant	text	IAS 36.135 Disclosure
Disclosure of information for cash-generating units [text block]	text block	IAS 36.134 Disclosure
Disclosure of information for cash-generating units [abstract]		
Disclosure of information for cash-generating units [table]	table	IAS 36.134 Disclosure
Cash-generating units [axis]	axis	IAS 36.134 Disclosure
Entity's total for cash-generating units [member]	member [default]	IAS 36.134 Disclosure, IAS 36.135 Disclosure
Cash-generating units [member]	member	IAS 36.134 Disclosure
Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	member	IAS 36.135 Disclosure
Disclosure of information for cash-generating units [line items]	line items	
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
Intangible assets with indefinite useful life	X instant, debit	IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.122 a Disclosure
Description of basis on which unit's recoverable amount has been determined	text	IAS 36.134 c Disclosure
Description of key assumptions on which management has based cash flow projections	text	IAS 36.134 d (i) Disclosure, IAS 36.135 c Disclosure
Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e Disclosure
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) Disclosure, IAS 36.134 e (i) Disclosure
Description of management's approach to determining values assigned to key assumptions	text	IAS 36.134 d (ii) Disclosure, IAS 36.134 e (ii) Disclosure, IAS 36.135 d Disclosure
Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) Disclosure, IAS 36.134 e (iiA) Disclosure
Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure
Explanation of period over which management has projected cash flows	text	IAS 36.134 d (iii) Disclosure, IAS 36.134 e (iii) Disclosure
Growth rate used to extrapolate cash flow projections	X.XX instant	IAS 36.134 d (iv) Disclosure, IAS 36.134 e (iv) Disclosure
Description of justification for using growth rate that exceeds long-term average growth rate	text	IAS 36.134 d (iv) Disclosure
Discount rate applied to cash flow projections	X.XX instant	IAS 36.134 d (v) Disclosure, IAS 36.134 e (v) Disclosure
Amount by which unit's recoverable amount exceeds its carrying amount	X instant, debit	IAS 36.134 f (i) Disclosure, IAS 36.135 e (i) Disclosure
Explanation of value assigned to key assumption	text	IAS 36.134 f (ii) Disclosure, IAS 36.135 e (ii) Disclosure

Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	X.XX instant	IAS 36.134 f (iii) Disclosure, IAS 36.135 e (iii) Disclosure
[832600] Notes - Leases		
Disclosure of leases [text block]	text block	IAS 17 - Leases in the financial statements of lessors Disclosure, IAS 17 - Leases in the financial statements of lessees Disclosure
Disclosure of recognised finance lease as assets by lessee [text block]	text block	IAS 17.31 a Disclosure
Disclosure of recognised finance lease as assets by lessee [abstract]		
Disclosure of recognised finance lease as assets by lessee [table]	table	IAS 17.31 a Disclosure
Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure
Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example
Intangible assets other than goodwill [member]	member	IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure
Investment property [member]	member	IAS 1.112 c Common practice, IAS 17.31 a Disclosure, IFRS 13.IE60 Example
Biological assets [member]	member	IAS 17.31 a Disclosure
Other assets [member]	member	IAS 17.31 a Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e 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.IG29 Common practice
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 a Example
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, IFRS 7.IG29 Common practice
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation and amortisation [member]	member	IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice
Accumulated impairment [member]	member	IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, IFRS 7.IG29 b Example
Disclosure of recognised finance lease as assets by lessee [line items]	line items	
Recognised finance lease as assets	X instant, debit	IAS 17.31 a Disclosure
Disclosure of finance lease and operating lease by lessee [text block]	text block	IAS 17.31 Disclosure, IAS 17.35 Disclosure
Disclosure of finance lease and operating lease by lessee [abstract]		
Disclosure of finance lease and operating lease by lessee [table]	table	IAS 17.31 b Disclosure, IAS 17.35 a Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example

Disclosure of finance lease and operating lease by lessee [line items]	line items	
Minimum finance lease payments payable	X instant, credit	IAS 17.31 b Disclosure
Minimum finance lease payments payable, at present value	X instant, credit	IAS 17.31 b Disclosure
Future finance charge on finance lease	X instant, credit	IAS 17.31 b Disclosure
Minimum lease payments payable under non-cancellable operating lease	X instant, credit	IAS 17.35 a Disclosure
Minimum lease payments of arrangements that include payments for non-lease elements	X instant, credit	IFRIC 4.15 b (i) Disclosure
Minimum lease payments of other arrangements that do not include payments for non-lease elements	X instant, credit	IFRIC 4.15 b (i) Disclosure
Lease and sublease payments recognised as expense [abstract]		
Contingent rents recognised as expense, classified as finance lease	X duration, debit	IAS 17.31 c Disclosure
Contingent rents recognised as expense, classified as operating lease	X duration, debit	IAS 17.35 c Disclosure
Total contingent rents recognised as expense	X duration, debit	IAS 17.31 c Disclosure, IAS 17.35 c Disclosure
Sublease payments recognised as expense	X duration, debit	IAS 17.35 c Disclosure
Minimum operating lease payments recognised as expense	X duration, debit	IAS 17.35 c Disclosure
Total lease and sublease payments recognised as expense	X duration, debit	IAS 17.35 c Disclosure
Expected future minimum sublease payments receivable under non-cancellable subleases, classified as finance lease	X instant, debit	IAS 17.31 d Disclosure
Expected future minimum sublease payments receivable under non-cancellable subleases, classified as operating lease	X instant, debit	IAS 17.35 b Disclosure
Description of material leasing arrangements by lessee classified as finance lease	text	IAS 17.31 e Disclosure
Description of material leasing arrangements by lessee classified as operating lease	text	IAS 17.35 d Disclosure
Disclosure of finance lease and operating lease by lessor [text block]	text block	IAS 17.47 Disclosure, IAS 17.56 Disclosure
Disclosure of finance lease and operating lease by lessor [abstract]		
Disclosure of finance lease and operating lease by lessor [table]	table	IAS 17.47 a Disclosure, IAS 17.56 a Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective on application of IFRS 9 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example
Disclosure of finance lease and operating lease by lessor [line items]	line items	
Gross investment in finance lease	X instant, debit	IAS 17.47 a Disclosure
Unearned finance income on finance lease	X instant, debit	IAS 17.47 b Disclosure
Minimum finance lease payments receivable, at present value	X instant, debit	IAS 17.47 a Disclosure
Minimum lease payments receivable under non-cancellable operating lease	X instant, debit	IAS 17.56 a Disclosure
Contingent rents recognised as income [abstract]		
Contingent rents recognised as income, classified as finance lease	X duration, credit	IAS 17.47 e Disclosure
Contingent rents recognised as income, classified as operating lease	X duration, credit	IAS 17.56 b Disclosure
Total contingent rents recognised as income	X duration, credit	IAS 17.47 e Disclosure, IAS 17.56 b Disclosure
Explanation of unguaranteed residual values accruing to benefit of lessor	text	IAS 17.47 c Disclosure
Accumulated allowance for uncollectible minimum lease payments receivable	X instant, credit	IAS 17.47 d Disclosure
Description of material leasing arrangements by lessor classified as finance lease	text	IAS 17.47 f Disclosure
Description of material leasing arrangements by lessor classified as operating lease	text	IAS 17.56 c Disclosure
[832800] Notes - Transactions involving legal form of lease		
Disclosure of arrangements involving legal form of lease [text block]	text block	SIC 27 - Disclosure Disclosure
Disclosure of detailed information about arrangements involving legal form of lease [text block]	text block	SIC 27.10 Disclosure
Disclosure of detailed information about arrangements involving legal form of lease [abstract]		
Disclosure of detailed information about arrangements involving legal form of lease [table]	table	SIC 27.10 Disclosure
Arrangements involving legal form of lease [axis]	axis	SIC 27.10 Disclosure
Arrangements involving legal form of lease [member]	member [default]	SIC 27.10 Disclosure
Disclosure of detailed information about arrangements involving legal form of lease [line items]	line items	
Description of arrangement involving legal form of lease	text	SIC 27.10 a Disclosure

Description of asset underlying arrangement involving legal form of lease and any restrictions on its use	text	SIC 27.10 a (i) Disclosure
Description of life and other significant terms of arrangement involving legal form of lease	text	SIC 27.10 a (ii) Disclosure
Explanation of transactions linked together	text	SIC 27.10 a (iii) Disclosure
Explanation of accounting treatment applied to any fee received	text	SIC 27.10 b Disclosure
Amount recognised as income from arrangement involving legal form of lease	X duration, credit	SIC 27.10 b Disclosure
Description of line item of statement of comprehensive income in which amount recognised as income from arrangement involving legal form of lease is included	text	SIC 27.10 b Disclosure
[832900] Notes - Service concession arrangements		
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus Disclosure
Disclosure of detailed information about service concession arrangements [text block]	text block	SIC 29.6 Disclosure
Disclosure of detailed information about service concession arrangements [abstract]		
Disclosure of detailed information about service concession arrangements [table]	table	SIC 29.6 Disclosure
Service concession arrangements [axis]	axis	SIC 29.6 Disclosure
Service concession arrangements [member]	member [default]	SIC 29.6 Disclosure
Disclosure of detailed information about service concession arrangements [line items]	line items	
Description of service concession arrangement	text	SIC 29.6 a Disclosure
Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows	text	SIC 29.6 b Disclosure
Explanation of nature and extent of rights to use specified assets	text	SIC 29.6 c (i) Disclosure
Explanation of nature and extent of obligations to provide or rights to expect provision of services	text	SIC 29.6 c (ii) Disclosure
Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	text	SIC 29.6 c (iii) Disclosure
Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	text	SIC 29.6 c (iv) Disclosure
Explanation of nature and extent of renewal and termination options	text	SIC 29.6 c (v) Disclosure
Explanation of nature and extent of other rights and obligations	text	SIC 29.6 c (vi) Disclosure
Description of changes in service concession arrangement	text	SIC 29.6 d Disclosure
Explanation of how service concession arrangement has been classified	text	SIC 29.6 e Disclosure
Revenue recognised on exchanging construction services for financial asset	X duration, credit	SIC 29.6A Disclosure
Revenue recognised on exchanging construction services for intangible asset	X duration, credit	SIC 29.6A Disclosure
Profit (loss) recognised on exchanging construction services for financial asset	X duration, credit	SIC 29.6A Disclosure
Profit (loss) recognised on exchanging construction services for intangible asset	X duration, credit	SIC 29.6A Disclosure
[834120] Notes - Share-based payment arrangements		
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 Disclosure
Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS 2.45 Disclosure
Disclosure of terms and conditions of share-based payment arrangement [abstract]		
Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS 2.45 Disclosure
Types of share-based payment arrangements [axis]	axis	IFRS 2.45 Disclosure
Share-based payment arrangements [member]	member [default]	IFRS 2.45 Disclosure
Disclosure of terms and conditions of share-based payment arrangement [line items]	line items	
Description of share-based payment arrangement	text	IFRS 2.45 a Disclosure
Description of vesting requirements for share-based payment arrangement	text	IFRS 2.45 a Disclosure
Description of maximum term of options granted for share-based payment arrangement	text	IFRS 2.45 a Disclosure
Description of method of settlement for share-based payment arrangement	text	IFRS 2.45 a Disclosure
Date of grant of share-based payment arrangement	text	IFRS 2.IG23 Example
Number of instruments granted in share-based payment arrangement	X.XX duration	IFRS 2.IG23 Example
Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS 2.45 b Disclosure
Number of share options outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure, IFRS 2.45 d Disclosure
Number of share options granted in share-based payment arrangement	X.XX duration	IFRS 2.45 b (ii) Disclosure
Number of share options forfeited in share-based payment arrangement	X.XX duration	IFRS 2.45 b (iii) Disclosure
Number of share options exercised in share-based payment arrangement	X.XX duration	IFRS 2.45 b (iv) Disclosure
Number of share options expired in share-based payment arrangement	X.XX duration	IFRS 2.45 b (v) Disclosure
Number of share options outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure, IFRS 2.45 d Disclosure
Number of share options exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 b (vii) Disclosure
Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X instant	IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure
Weighted average exercise price of share options granted in share-based payment arrangement	X duration	IFRS 2.45 b (ii) Disclosure
Weighted average exercise price of share options forfeited in share-based payment arrangement	X duration	IFRS 2.45 b (iii) Disclosure
Weighted average exercise price of share options exercised in share-based payment arrangement	X duration	IFRS 2.45 b (iv) Disclosure

Weighted average exercise price of share options expired in share-based payment arrangement	X _{duration}	IFRS 2.45 b (v) Disclosure
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X _{instant}	IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi) Disclosure
Weighted average exercise price of share options exercisable in share-based payment arrangement	X _{instant}	IFRS 2.45 b (vii) Disclosure
Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise	X _{duration}	IFRS 2.45 c Disclosure
Weighted average share price	X _{duration}	IFRS 2.45 c Disclosure
Disclosure of range of exercise prices of outstanding share options [text block]	text block	IFRS 2.45 d Disclosure
Disclosure of range of exercise prices of outstanding share options [abstract]		
Disclosure of range of exercise prices of outstanding share options [table]	table	IFRS 2.45 d Disclosure
Range [axis]	axis	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Ranges [member]	member [default]	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Bottom of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Top of range [member]	member	IFRS 13.IE63 Example, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice
Disclosure of range of exercise prices of outstanding share options [line items]	line items	
Exercise price of outstanding share options	X _{instant}	IFRS 2.45 d Disclosure
Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	text block	IFRS 2.45 d Disclosure
Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]		
Disclosure of number and weighted average remaining contractual life of outstanding share options [table]	table	IFRS 2.45 d Disclosure
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d Disclosure
Ranges of exercise prices for outstanding share options [member]	member [default]	IFRS 2.45 d Disclosure
Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]	line items	
Number of share options outstanding in share-based payment arrangement	X.XX _{instant}	IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure, IFRS 2.45 d Disclosure
Weighted average remaining contractual life of outstanding share options	X.XX _{instant}	IFRS 2.45 d Disclosure
Disclosure of number and weighted average exercise prices of other equity instruments [text block]	text block	IFRS 2.45 Common practice
Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX _{instant}	IFRS 2.45 Common practice
Number of other equity instruments granted in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Common practice, IFRS 2.47 b Disclosure
Number of other equity instruments forfeited in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Common practice
Number of other equity instruments exercised or vested in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Common practice
Number of other equity instruments expired in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Common practice
Number of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX _{instant}	IFRS 2.45 Common practice
Number of other equity instruments exercisable in share-based payment arrangement	X.XX _{instant}	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X _{instant}	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments granted in share-based payment arrangement	X _{duration}	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	X _{duration}	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement	X _{duration}	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments expired in share-based payment arrangement	X _{duration}	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	X _{instant}	IFRS 2.45 Common practice
Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement	X _{instant}	IFRS 2.45 Common practice
Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	text	IFRS 2.46 Disclosure
Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]	text block	IFRS 2.47 a Disclosure
Weighted average fair value at measurement date, share options granted	X _{instant, credit}	IFRS 2.47 a Disclosure
Information about how fair value was measured, share options granted	text	IFRS 2.47 a Disclosure
Description of option pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure
Description of inputs to option pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure
Weighted average share price, share options granted	X _{duration}	IFRS 2.47 a (i) Disclosure
Exercise price, share options granted	X _{duration}	IFRS 2.47 a (i) Disclosure
Expected volatility, share options granted	X.XX _{duration}	IFRS 2.47 a (i) Disclosure
Option life, share options granted	X.XX _{duration}	IFRS 2.47 a (i) Disclosure

Expected dividend, share options granted	X duration	IFRS 2.47 a (i) Disclosure
Expected dividend as percentage, share options granted	X.XX duration	IFRS 2.47 a (i) Disclosure
Risk free interest rate, share options granted	X.XX duration	IFRS 2.47 a (i) Disclosure
Description of other inputs to options pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure
Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	text	IFRS 2.47 a (i) Disclosure
Information about how expected volatility was determined, share options granted	text	IFRS 2.47 a (ii) Disclosure
Information whether and how other features were incorporated into measurement of fair value, share options granted	text	IFRS 2.47 a (iii) Disclosure
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	text block	IFRS 2.47 b Disclosure
Number of other equity instruments granted in share-based payment arrangement	X.XX duration	IFRS 2.45 Common practice, IFRS 2.47 b Disclosure
Weighted average fair value at measurement date, other equity instruments granted	X instant, credit	IFRS 2.47 b Disclosure
Information how fair value was measured, other equity instruments granted	text	IFRS 2.47 b Disclosure
Information about how fair was determined if not on basis of observable market, other equity instruments granted	text	IFRS 2.47 b (i) Disclosure
Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (ii) Disclosure
Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (iii) Disclosure
Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block]	text block	IFRS 2.47 c Disclosure
Explanation of modifications, modified share-based payment arrangements	text	IFRS 2.47 c (i) Disclosure
Incremental fair value granted, modified share-based payment arrangements	X duration	IFRS 2.47 c (ii) Disclosure
Information on how incremental fair value granted was measured, modified share-based payment arrangements	text	IFRS 2.47 c (iii) Disclosure
Explanation of direct measurement of fair value of goods or services received	text	IFRS 2.48 Disclosure
Description of reason why fair value of goods or services received cannot be reliably estimated	text	IFRS 2.49 Disclosure
Explanation of effect of share-based payments on entity's profit or loss [text block]	text block	IFRS 2.50 Disclosure
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]		
Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X duration, debit	IFRS 2.51 a Disclosure
Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X duration, debit	IAS 1.112 c Common practice
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	X duration, debit	IFRS 2.51 a Disclosure
Expense from share-based payment transactions with employees	X duration, debit	IAS 1.112 c Common practice
Explanation of effect of share-based payments on entity's financial position [text block]	text block	IFRS 2.50 Disclosure
Liabilities from share-based payment transactions	X instant, credit	IFRS 2.51 b (i) Disclosure
Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested	X instant, credit	IFRS 2.51 b (ii) Disclosure
Additional information about share-based payment arrangements [text block]	text block	IFRS 2.52 Disclosure
[834480] Notes - Employee benefits		
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure
Disclosure of defined benefit plans [text block]	text block	IAS 19.138 Disclosure
Disclosure of defined benefit plans [abstract]		
Disclosure of defined benefit plans [table]	table	IAS 19.138 Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure
Foreign defined benefit plans [member]	member	IAS 19.138 a Example
Domestic defined benefit plans [member]	member	IAS 19.138 a Example
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Disclosure of defined benefit plans [line items]	line items	
Description of type of plan	text	IAS 19.139 a Disclosure
Description of nature of benefits provided by plan	text	IAS 19.139 a (i) Disclosure
Description of regulatory framework in which plan operates	text	IAS 19.139 a (ii) Disclosure
Description of effect of regulatory framework on plan	text	IAS 19.139 a (ii) Disclosure
Description of any other entity's responsibilities for governance of plan	text	IAS 19.139 a (iii) Disclosure
Description of risks to which plan exposes entity	text	IAS 19.139 b Disclosure
Description of significant concentrations of risk related to plan	text	IAS 19.139 b Disclosure
Description of plan amendments, curtailments and settlements	text	IAS 19.139 c Disclosure
Surplus (deficit) in plan [abstract]		
Defined benefit obligation, at present value	(X) instant, credit	IAS 19.57 a Common practice

Plan assets, at fair value	X instant, debit	IAS 19.57 a Common practice
Net surplus (deficit) in plan	X instant, debit	IAS 19.57 a Common practice
Description of link between reimbursement right and related obligation	text	IAS 19.140 b Disclosure
Description of how entity determined maximum economic benefit available	text	IAS 19.141 c (iv) Disclosure
Entity's own financial instruments included in fair value of plan assets	X instant, debit	IAS 19.143 Disclosure
Property occupied by entity included in fair value of plan assets	X instant, debit	IAS 19.143 Disclosure
Other assets used by entity included in fair value of plan assets	X instant, debit	IAS 19.143 Disclosure
Actuarial assumption of discount rates	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of expected rates of salary increases	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of medical cost trend rates	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of expected rates of pension increases	X.XX instant	IAS 19.144 Common practice
Actuarial assumption of expected rates of inflation	X.XX instant	IAS 19.144 Common practice
Other material actuarial assumptions	X.XX instant	IAS 19.144 Common practice
Description of asset-liability matching strategies used by plan or entity to manage risk	text	IAS 19.146 Disclosure
Description of funding arrangements and funding policy that affect future contributions	text	IAS 19.147 a Disclosure, IAS 19.148 a Disclosure
Estimate of contributions expected to be paid to plan for next annual reporting period	X duration, credit	IAS 19.147 b Disclosure, IAS 19.148 d (iii) Disclosure
Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	IAS 19.147 c Disclosure
Weighted average duration of defined benefit obligation	X.XX duration	IAS 19.147 c Disclosure
Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations	text	IAS 19.148 b Disclosure
Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	text	IAS 19.148 c (i) Disclosure
Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	text	IAS 19.148 c (ii) Disclosure
Description of fact that multi-employer or state plan is defined benefit plan	text	IAS 19.148 d (i) Disclosure
Description of reason why sufficient information is not available to account for multi-employer or state plan as defined benefit plan	text	IAS 19.148 d (ii) Disclosure
Description of information about surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) Disclosure
Description of basis used to determine surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) Disclosure
Description of implications of surplus or deficit on multi-employer or state plan for entity	text	IAS 19.148 d (iv) Disclosure
Level of participation of entity compared with other participating entities	X.XX instant	IAS 19.148 d (v) Disclosure
Description of contractual agreement or stated policy for charging net defined benefit cost	text	IAS 19.149 a Disclosure
Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]	text block	IAS 19.149 b Disclosure
Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	text	IAS 19.150 Disclosure
Disclosure of net defined benefit liability (asset) [text block]	text block	IAS 19.140 a Disclosure
Disclosure of net defined benefit liability (asset) [abstract]		
Disclosure of net defined benefit liability (asset) [table]	table	IAS 19.140 a Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure
Foreign defined benefit plans [member]	member	IAS 19.138 a Example
Domestic defined benefit plans [member]	member	IAS 19.138 a Example
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Net defined benefit liability (asset) [axis]	axis	IAS 19.140 a Disclosure
Net defined benefit liability (asset) [member]	member [default]	IAS 19.140 a Disclosure
Present value of defined benefit obligation [member]	member	IAS 19.140 a (ii) Disclosure
Plan assets [member]	member	IAS 19.140 a (i) Disclosure
Effect of asset ceiling [member]	member	IAS 19.140 a (iii) Disclosure
Disclosure of net defined benefit liability (asset) [line items]	line items	
Net defined benefit liability (asset) at beginning of period	X instant, credit	IAS 19.140 a Disclosure
Changes in net defined benefit liability (asset) [abstract]		
Current service cost, net defined benefit liability (asset)	X duration, credit	IAS 19.141 a Disclosure
Interest expense (income), net defined benefit liability (asset)	X duration, credit	IAS 19.141 b Disclosure
Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]		
Return on plan assets, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 c (i) Disclosure
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 c (ii) Disclosure
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 c (iii) Disclosure
Loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 c (iv) Disclosure

Total loss (gain) on remeasurement, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 c Disclosure
Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]		
Past service cost, net defined benefit liability (asset)	X duration, credit	IAS 19.141 d Disclosure
Losses (gains) arising from settlements, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 d Disclosure
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)	X duration, credit	IAS 19.141 d Disclosure
Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)	X duration, credit	IAS 19.141 e Disclosure
Contributions to plan, net defined benefit liability (asset) [abstract]		
Contributions to plan by employer, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 f Disclosure
Contributions to plan by plan participants, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 f Disclosure
Total contributions to plan, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 f Disclosure
Payments from plan, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 g Disclosure
Payments in respect of settlements, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 g Disclosure
Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)	X duration, credit	IAS 19.141 h Disclosure
Increase (decrease) through other changes, net defined benefit liability (asset)	X duration, credit	IAS 19.141 Common practice
Total increase (decrease) in net defined benefit liability (asset)	X duration, credit	IAS 19.141 Disclosure
Net defined benefit liability (asset) at end of period	X instant, credit	IAS 19.140 a Disclosure
Disclosure of reimbursement rights [text block]	text block	IAS 19.140 b Disclosure
Disclosure of reimbursement rights [abstract]		
Disclosure of reimbursement rights [table]	table	IAS 19.140 b Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure
Foreign defined benefit plans [member]	member	IAS 19.138 a Example
Domestic defined benefit plans [member]	member	IAS 19.138 a Example
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Disclosure of reimbursement rights [line items]	line items	
Reimbursement rights, at fair value at beginning of period	X instant, debit	IAS 19.140 b Disclosure
Changes in reimbursement rights [abstract]		
Interest income, reimbursement rights	X duration, debit	IAS 19.141 b Disclosure
Gain (loss) on remeasurement, reimbursement rights [abstract]		
Return on reimbursement rights	X duration, debit	IAS 19.141 c (i) Disclosure
Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling, reimbursement rights	X duration, debit	IAS 19.141 c (iv) Disclosure
Total gain (loss) on remeasurement, reimbursement rights	X duration, debit	IAS 19.141 c Disclosure
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X duration, debit	IAS 19.141 e Disclosure
Decrease through benefits paid, reimbursement rights, at fair value	(X) duration, credit	IAS 19.141 g Disclosure
Payments in respect of settlements, reimbursement rights	(X) duration, credit	IAS 19.141 g Disclosure
Increase (decrease) through business combinations and disposals, reimbursement rights	X duration, debit	IAS 19.141 h Disclosure
Total increase (decrease) in reimbursement rights, at fair value	X duration, debit	IAS 19.141 Disclosure
Reimbursement rights, at fair value at end of period	X instant, debit	IAS 19.140 b Disclosure
Disclosure of fair value of plan assets [text block]	text block	IAS 19.142 Disclosure
Disclosure of fair value of plan assets [abstract]		
Disclosure of fair value of plan assets [table]	table	IAS 19.142 Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure
Foreign defined benefit plans [member]	member	IAS 19.138 a Example
Domestic defined benefit plans [member]	member	IAS 19.138 a Example
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 1 of fair value hierarchy [member]	member	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure
Level 2 and 3 of fair value hierarchy [member]	member	IAS 19.142 Disclosure
Disclosure of fair value of plan assets [line items]	line items	
Cash and cash equivalents, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 a Example

Equity instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 b Example
Debt instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 c Example
Real estate, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 d Example
Derivatives, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 e Example
Investment funds, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 f Example
Asset-backed securities, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 g Example
Structured debt, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 h Example
Other assets, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 Common practice
Disclosure of sensitivity analysis for actuarial assumptions [text block]	text block	IAS 19.145 Disclosure
Disclosure of sensitivity analysis for actuarial assumptions [abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [table]	table	IAS 19.145 Disclosure
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure
Foreign defined benefit plans [member]	member	IAS 19.138 a Example
Domestic defined benefit plans [member]	member	IAS 19.138 a Example
Multi-employer defined benefit plans [member]	member	IAS 19.33 b Disclosure, IAS 19.34 b Disclosure
State defined benefit plans [member]	member	IAS 19.45 Disclosure
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure
Actuarial assumptions [axis]	axis	IAS 19.145 Disclosure
Actuarial assumptions [member]	member [default]	IAS 19.145 Disclosure
Actuarial assumption of discount rates [member]	member	IAS 19.145 Common practice
Actuarial assumption of expected rates of salary increases [member]	member	IAS 19.145 Common practice
Actuarial assumption of medical cost trend rates [member]	member	IAS 19.145 Common practice
Actuarial assumption of expected rates of pension increases [member]	member	IAS 19.145 Common practice
Actuarial assumption of expected rates of inflation [member]	member	IAS 19.145 Common practice
Other material actuarial assumptions [member]	member	IAS 19.145 Common practice
Disclosure of sensitivity analysis for actuarial assumptions [line items]	line items	
Percentage of reasonably possible increase in actuarial assumption	X.XX instant	IAS 19.145 a Disclosure
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	X instant, credit	IAS 19.145 a Disclosure
Percentage of reasonably possible decrease in actuarial assumption	X.XX instant	IAS 19.145 a Disclosure
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	X instant, credit	IAS 19.145 a Disclosure
Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure
Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure
Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 c Disclosure
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 c Disclosure
Disclosure of additional information about defined benefit plans [text block]	text block	IAS 19.137 Disclosure
Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	text block	IAS 19.137 Example
Termination benefits expense	X duration, debit	IAS 19.171 Common practice
[835110] Notes - Income taxes		
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure
Major components of tax expense (income) [abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [abstract]		
Current tax expense (income)	X duration, debit	IAS 12.80 a Example
Adjustments for current tax of prior periods	X duration, debit	IAS 12.80 b Example
Total current tax expense (income) and adjustments for current tax of prior periods	X duration, debit	IAS 12.80 Common practice
Deferred tax expense (income) relating to origination and reversal of temporary differences	X duration, debit	IAS 12.80 c Example
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X duration, debit	IAS 12.80 d Example
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	(X) duration, credit	IAS 12.80 e Example
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	(X) duration, credit	IAS 12.80 f Example
Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset	X duration, debit	IAS 12.80 g Example
Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X duration, debit	IAS 12.80 h Example
Adjustments for deferred tax of prior periods	X duration, debit	IAS 12.80 Common practice
Other components of deferred tax expense (income)	X duration, debit	IAS 12.80 Common practice
Total tax expense (income)	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure

		IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Current and deferred tax relating to items charged or credited directly to equity [abstract]		
Current tax relating to items credited (charged) directly to equity	X duration, debit	IAS 12.81 a Disclosure
Deferred tax relating to items credited (charged) directly to equity	X duration	IAS 12.81 a Disclosure
Aggregate current and deferred tax relating to items credited (charged) directly to equity	X duration, debit	IAS 12.81 a Disclosure
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to exchange differences on translation of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to available-for-sale financial assets of other comprehensive income	X duration, debit	Expiry date on application of IFRS 9 IAS 12.81 ab Disclosure, Expiry date on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to cash flow hedges of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to changes in revaluation surplus of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to investments in equity instruments of other comprehensive income	X duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to hedges of net investments in foreign operations of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	X duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to hedges of investments in equity instruments of other comprehensive income	X duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to change in value of time value of options of other comprehensive income	X duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to change in value of forward elements of forward contracts of other comprehensive income	X duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Income tax relating to change in value of foreign currency basis spreads of other comprehensive income	X duration, debit	Effective on application of IFRS 9 IAS 12.81 ab Disclosure, Effective on application of IFRS 9 IAS 1.90 Disclosure
Aggregated income tax relating to components of other comprehensive income	X duration	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X duration, debit	IAS 1.90 Disclosure
Tax expense of discontinued operation [abstract]		
Tax expense relating to gain (loss) on discontinuance	X duration, debit	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure
Tax expense relating to profit (loss) from ordinary activities of discontinued operations	X duration, debit	IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii) Disclosure
Explanation of changes in applicable tax rates to previous accounting period	text	IAS 12.81 d Disclosure
Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	text	IAS 12.81 e Disclosure
Deductible temporary differences for which no deferred tax asset is recognised	X instant	IAS 12.81 e Disclosure
Unused tax losses for which no deferred tax asset recognised	X instant	IAS 12.81 e Disclosure
Unused tax credits for which no deferred tax asset recognised	X instant	IAS 12.81 e Disclosure
Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised	X instant	IAS 12.81 f Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 g Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IAS 12.81 g Disclosure
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g Disclosure
Temporary difference, unused tax losses and unused tax credits [member]	member [default]	IAS 12.81 g Disclosure
Temporary differences [member]	member	IAS 12.81 g Disclosure
Allowance for credit losses [member]	member	IAS 12.81 g Common practice
Unrealised foreign exchange gains (losses) [member]	member	IAS 12.81 g Common practice
Other temporary differences [member]	member	IAS 12.81 g Common practice
Unused tax losses [member]	member	IAS 12.81 g Disclosure
Unused tax credits [member]	member	IAS 12.81 g Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	line items	
Deferred tax assets and liabilities [abstract]		
Deferred tax assets	(X) instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Net deferred tax liability (asset)	X instant, credit	IAS 12.81 g (i) Disclosure
Net deferred tax assets and liabilities [abstract]		
Net deferred tax assets	X instant, debit	IAS 12.81 g (i) Common practice

Net deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Common practice
Deferred tax expense (income) [abstract]		
Deferred tax expense (income)	X duration, debit	IAS 12.81 g (ii) Disclosure
Deferred tax expense (income) recognised in profit or loss	X duration	IAS 12.81 g (ii) Disclosure
Reconciliation of changes in deferred tax liability (asset) [abstract]		
Deferred tax liability (asset) at beginning of period	X instant, credit	IAS 12.81 g (i) Disclosure
Changes in deferred tax liability (asset) [abstract]		
Deferred tax expense (income) recognised in profit or loss	X duration	IAS 12.81 g (ii) Disclosure
Deferred tax relating to items credited (charged) directly to equity	X duration	IAS 12.81 a Disclosure
Income tax relating to components of other comprehensive income	X duration	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Increase (decrease) through business combinations, deferred tax liability (asset)	X duration, credit	IAS 12.81 Common practice
Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)	X duration, credit	IAS 12.81 Common practice
Increase (decrease) through net exchange differences, deferred tax liability (asset)	X duration, credit	IAS 12.81 Common practice
Total increase (decrease) in deferred tax liability (asset)	X duration, credit	IAS 12.81 Common practice
Deferred tax liability (asset) at end of period	X instant, credit	IAS 12.81 g (i) Disclosure
Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability	X duration	IAS 12.81 i Disclosure
Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	X duration, debit	IAS 12.81 j Disclosure
Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	text	IAS 12.81 k Disclosure
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	text	IAS 12.82 Disclosure
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	X instant, debit	IAS 12.82 Disclosure
Description of nature of potential income tax consequences that would result from payment of dividend	text	IAS 12.82A Disclosure
Description of amounts of potential income tax consequences practicably determinable	text	IAS 12.82A Disclosure
Description of whether there are potential income tax consequences not practicably determinable	text	IAS 12.82A Disclosure
Reconciliation of accounting profit multiplied by applicable tax rates [abstract]		
Accounting profit	X duration, credit	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure
Tax expense (income) at applicable tax rate	X duration, debit	IAS 12.81 c (i) Disclosure
Tax effect of revenues exempt from taxation	(X) duration, credit	IAS 12.81 c (i) Disclosure
Tax effect of expense not deductible in determining taxable profit (tax loss)	X duration, debit	IAS 12.81 c (i) Disclosure
Tax effect of impairment of goodwill	X duration, debit	IAS 12.81 c (i) Common practice
Tax effect of tax losses	X duration, debit	IAS 12.81 c (i) Disclosure
Tax effect of foreign tax rates	X duration, debit	IAS 12.81 c (i) Disclosure
Tax effect from change in tax rate	X duration, debit	IAS 12.81 c (i) Disclosure
Other tax effects for reconciliation between accounting profit and tax expense (income)	X duration, debit	IAS 12.81 c (i) Disclosure
Total tax expense (income)	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Reconciliation of average effective tax rate and applicable tax rate [abstract]		
Accounting profit	X duration, credit	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure
Applicable tax rate	X.XX duration	IAS 12.81 c (ii) Disclosure
Tax rate effect of revenues exempt from taxation	(X.XX) duration	IAS 12.81 c (ii) Disclosure
Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X.XX duration	IAS 12.81 c (ii) Disclosure
Tax rate effect of impairment of goodwill	X.XX duration	IAS 12.81 c (ii) Common practice
Tax rate effect of tax losses	X.XX duration	IAS 12.81 c (ii) Disclosure
Tax rate effect of foreign tax rates	X.XX duration	IAS 12.81 c (ii) Disclosure
Tax rate effect from change in tax rate	X.XX duration	IAS 12.81 c (ii) Disclosure
Tax rate effect of adjustments for current tax of prior periods	X.XX duration	IAS 12.81 c (ii) Common practice
Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X.XX duration	IAS 12.81 c (ii) Disclosure
Total average effective tax rate	X.XX duration	IAS 12.81 c (ii) Disclosure
[836200] Notes - Borrowing costs		
Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure Disclosure
Borrowing costs [abstract]		
Borrowing costs capitalised	X duration	IAS 23.26 a Disclosure
Borrowing costs recognised as expense	X duration, debit	IAS 1.112 c Common practice
Total borrowing costs incurred	X duration	IAS 1.112 c Common practice
Interest costs [abstract]		
Interest costs capitalised	X duration	IAS 1.112 c Common practice

Interest expense	X duration, debit	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Total interest costs incurred	X duration	IAS 1.112 c Common practice
Capitalisation rate of borrowing costs eligible for capitalisation	X.XX duration	IAS 23.26 b Disclosure
[836500] Notes - Insurance contracts		
Disclosure of insurance contracts [text block]	text block	IFRS 4 - Disclosure Disclosure
Disclosure of amounts arising from insurance contracts [text block]	text block	IFRS 4.36 Disclosure
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IFRS 4.37 a Disclosure
Assets arising from insurance contracts	X instant, debit	IFRS 4.37 b Disclosure
Assets under insurance contracts and reinsurance contracts issued	X instant, debit	IFRS 4.IG20 b Example
Deferred acquisition costs arising from insurance contracts	X instant, debit	IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example
Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	X instant, debit	IFRS 4.IG23 b Example
Assets under reinsurance ceded	X instant, debit	IFRS 4.IG20 c Example
Liabilities under insurance contracts and reinsurance contracts issued [abstract]		
Unearned premiums	X instant, credit	IFRS 4.IG22 a Example
Claims reported by policyholders	X instant, credit	IFRS 4.IG22 b Example
Claims incurred but not reported	X instant, credit	IFRS 4.IG22 c Example
Provisions arising from liability adequacy tests	X instant, credit	IFRS 4.IG22 d Example
Provisions for future non-participating benefits	X instant, credit	IFRS 4.IG22 e Example
Liabilities or components of equity relating to discretionary participation features	X instant, credit	IFRS 4.IG22 f Example
Receivables and payables related to insurance contracts	X instant, credit	IFRS 4.IG22 g Example
Non-insurance assets acquired by exercising rights to recoveries	X instant, credit	IFRS 4.IG22 h Example
Other liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	IFRS 4.IG22 Example
Total liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.IG20 a Example, IFRS 4.IG37 a Example
Income arising from insurance contracts	X duration, credit	IFRS 4.37 b Disclosure
Expense arising from insurance contracts	X duration, debit	IFRS 4.37 b Disclosure
Revenue from insurance contracts issued (without reduction for reinsurance held)	X duration, credit	IFRS 4.IG24 a Example
Income from contracts with reinsurers	X duration, credit	IFRS 4.IG24 b Example
Expense for policyholder claims and benefits (without reduction for reinsurance held)	X duration, debit	IFRS 4.IG24 c Example
Expenses arising from reinsurance held	X duration, debit	IFRS 4.IG24 d Example
Cash flows from (used in) insurance contracts	X duration, debit	IFRS 4.37 b Disclosure
Gains (losses) recognised in profit or loss on buying reinsurance	X duration, credit	IFRS 4.37 b (i) Disclosure
Amortisation of losses (gains) arising on buying reinsurance	X duration, debit	IFRS 4.37 b (ii) Disclosure
Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	X instant, credit	IFRS 4.37 b (ii) Disclosure
Remaining unamortised gains (losses) arising on buying reinsurance at end of period	X instant, credit	IFRS 4.37 b (ii) Disclosure
Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	text	IFRS 4.37 c Disclosure
Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	text	IFRS 4.37 d Disclosure
Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]		
Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	X instant, credit	IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.IG20 a Example, IFRS 4.IG37 a Example
Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]		
Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	IFRS 4.IG37 b Example
Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	IFRS 4.37 e Common practice
Cash paid, liabilities under insurance contracts and reinsurance contracts issued	(X) duration, debit	IFRS 4.IG37 c Example
Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	IFRS 4.IG37 d Example
Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	IFRS 4.IG37 e Example
Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	IFRS 4.IG37 f Example
Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	IFRS 4.37 e Common practice
Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	IFRS 4.IG37 Example
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	IFRS 4.IG37 Example
Liabilities under insurance contracts and reinsurance contracts issued at end of period	X instant, credit	IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.IG20 a Example, IFRS 4.IG37 a Example
Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]		

Deferred acquisition costs arising from insurance contracts at beginning of period	X instant, debit	IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example
Changes in deferred acquisition costs arising from insurance contracts [abstract]		
Amounts incurred, deferred acquisition costs arising from insurance contracts	X duration, debit	IFRS 4.IG39 b Example
Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X duration, debit	IFRS 4.37 e Common practice
Amortisation, deferred acquisition costs arising from insurance contracts	(X) duration, credit	IFRS 4.IG39 c Example
Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	(X) duration, credit	IFRS 4.IG39 d Example
Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	X duration, debit	IFRS 4.37 e Common practice
Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	X duration, debit	IFRS 4.37 e Common practice
Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	X duration, debit	IFRS 4.IG39 e Example
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	X duration, debit	IFRS 4.IG39 Example
Deferred acquisition costs arising from insurance contracts at end of period	X instant, debit	IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example
Reconciliation of changes in reinsurance assets [abstract]		
Reinsurance assets at beginning of period	X instant, debit	IFRS 4.37 e Disclosure
Changes in reinsurance assets [abstract]		
Additions other than through business combinations, reinsurance assets	X duration, debit	IFRS 4.37 e Common practice
Acquisitions through business combinations, reinsurance assets	X duration, debit	IFRS 4.37 e Common practice
Increase (decrease) through net exchange differences, reinsurance assets	X duration, debit	IFRS 4.37 e Common practice
Increase (decrease) through adjustments arising from passage of time, reinsurance assets	X duration, debit	IFRS 4.37 e Common practice
Increase (decrease) through other changes, reinsurance assets	X duration, debit	IFRS 4.37 e Common practice
Total increase (decrease) in reinsurance assets	X duration, debit	IFRS 4.IG37 Example
Reinsurance assets at end of period	X instant, debit	IFRS 4.37 e Disclosure
Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	IFRS 4.38 Disclosure
Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	text	IFRS 4.39 a Disclosure
Disclosure of insurance risk [text block]	text block	IFRS 4.39 c Disclosure
Disclosure of sensitivity to insurance risk [text block]	text block	IFRS 4.39 c (i) Disclosure
Sensitivity analysis to insurance risk	text	IFRS 4.39A a Disclosure
Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	text	IFRS 4.39A b Disclosure
Description of concentrations of insurance risk	text	IFRS 4.39 c (ii) Disclosure
Disclosure of actual claims compared with previous estimates [text block]	text block	IFRS 4.39 c (iii) Disclosure
Disclosure of credit risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure
Disclosure of liquidity risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure
Disclosure of market risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure
Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	text	IFRS 4.39 e Disclosure
Disclosure of types of insurance contracts [text block]	text block	IFRS 4 - Disclosure Common practice
Disclosure of types of insurance contracts [abstract]		
Disclosure of types of insurance contracts [table]	table	IFRS 4 - Disclosure Common practice
Types of insurance contracts [axis]	axis	IFRS 4 - Disclosure Common practice
Insurance contracts [member]	member [default]	IFRS 4 - Disclosure Common practice
Life insurance contracts [member]	member	IFRS 4 - Disclosure Common practice
Non-life insurance contracts [member]	member	IFRS 4 - Disclosure Common practice
Disclosure of types of insurance contracts [line items]	line items	
Income arising from insurance contracts	X duration, credit	IFRS 4.37 b Disclosure
Expense arising from insurance contracts	X duration, debit	IFRS 4.37 b Disclosure
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	text block	IFRS 4 - Disclosure Common practice
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]	table	IFRS 4 - Disclosure Common practice
Amounts arising from insurance contracts [axis]	axis	IFRS 4 - Disclosure Common practice
Net amount arising from insurance contracts [member]	member [default]	IFRS 4 - Disclosure Common practice
Gross amount arising from insurance contracts [member]	member	IFRS 4 - Disclosure Common practice
Reinsurer's share of amount arising from insurance contracts [member]	member	IFRS 4 - Disclosure Common practice
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	line items	
Income arising from insurance contracts	X duration, credit	IFRS 4.37 b Disclosure
Expense arising from insurance contracts	X duration, debit	IFRS 4.37 b Disclosure

[838000] Notes - Earnings per share		
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX duration	IAS 33.66 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX duration	IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX duration	IAS 33.66 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX duration	IAS 33.68 Disclosure
Total diluted earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity [abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a Disclosure
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a Disclosure
Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]		
Weighted average number of ordinary shares outstanding	shares	IAS 33.70 b Disclosure
Adjusted weighted average number of ordinary shares outstanding	shares	IAS 33.70 b Disclosure
Increase (decrease) in number of ordinary shares issued	shares	IAS 1.112 c Common practice
Explanation of adjustments of numerator to calculate basic earnings per share	text	IAS 33.70 a Disclosure
Explanation of adjustments of numerator to calculate diluted earnings per share	text	IAS 33.70 a Disclosure
Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	text	IAS 33.70 b Disclosure
Dilutive effect of convertible instruments on number of ordinary shares	shares	IAS 33.70 b Common practice
Dilutive effect of share options on number of ordinary shares	shares	IAS 33.70 b Common practice
Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	text	IAS 33.70 c Disclosure
Description of transactions after reporting period that significantly change number of ordinary shares outstanding	text	IAS 33.70 d Disclosure
Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	text	IAS 33.70 d Disclosure
[842000] Notes - Effects of changes in foreign exchange rates		
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure
Description of functional currency	text	IAS 21.53 Disclosure, IAS 21.57 c Disclosure
Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure
Description of reason why presentation currency is different from functional currency	text	IAS 21.53 Disclosure
Description of reason for change in functional currency	text	IAS 21.54 Disclosure
Description of currency in which supplementary information is displayed	text	IAS 21.57 b Disclosure
Description of methods of translation used to determine supplementary information	text	IAS 21.57 c Disclosure
Foreign exchange gain (loss)	X duration, credit	IAS 21.52 a Disclosure, IAS 7 - A Statement of cash flows for an entity other than a financial institution Example
Net foreign exchange gain	X duration, credit	IAS 21.52 a Common practice
Net foreign exchange loss	X duration, debit	IAS 21.52 a Common practice
Reserve of exchange differences on translation	X instant, credit	IAS 21.52 b Disclosure
Foreign exchange rates [abstract]		
Closing foreign exchange rate	X.XX instant	IAS 1.112 c Common practice
Average foreign exchange rate	X.XX duration	IAS 1.112 c Common practice
[851100] Notes - Cash flow statement		
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure
Consideration paid (received)	X duration, credit	IAS 7.40 a Disclosure
Portion of consideration paid (received) consisting of cash and cash equivalents	X duration, credit	IAS 7.40 b Disclosure
Cash and cash equivalents in subsidiary or businesses acquired or disposed	X duration, debit	IAS 7.40 c Disclosure
Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X duration, debit	IAS 7.40 d Disclosure
Liabilities in subsidiary or businesses acquired or disposed	X duration, credit	IAS 7.40 d Disclosure
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 Disclosure
Cash and cash equivalents if different from statement of financial position [abstract]		
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure
Bank overdrafts	(X) instant, credit	IAS 7.45 Common practice

Cash and cash equivalents classified as part of disposal group held for sale	X instant, debit	IAS 7.45 Common practice
Other differences to cash and cash equivalents in statement of cash flows	(X) instant, credit	IAS 7.45 Common practice
Total cash and cash equivalents if different from statement of financial position	X instant, debit	IAS 7.45 Common practice
Explanation of investing and financing transactions not requiring use of cash or cash equivalents	text	IAS 7.43 Disclosure
Description of acquisition of assets by assuming directly related liabilities or means of finance lease	text	IAS 7.44 a Disclosure
Description of acquisition of entity by means of equity issue	text	IAS 7.44 b Disclosure
Description of conversion of debt to equity	text	IAS 7.44 c Disclosure
Cash and cash equivalents held by entity unavailable for use by group	X instant, debit	IAS 7.48 Disclosure
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	text	IAS 7.48 Disclosure
Disclosure of additional information about understanding financial position and liquidity of entity [text block]	text block	IAS 7.50 Example
Undrawn borrowing facilities	X instant, credit	IAS 7.50 a Example
Cash flows from (used in) increases in operating capacity	X duration, debit	IAS 7.50 c Example
Cash flows from (used in) maintaining operating capacity	X duration, debit	IAS 7.50 c Example
Income taxes paid (refund) [abstract]		
Income taxes paid (refund), classified as operating activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Income taxes paid (refund), classified as investing activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Income taxes paid (refund), classified as financing activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Total income taxes paid (refund)	X duration, credit	IAS 7.35 Disclosure
[861000] Notes - Analysis of other comprehensive income by item		
Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106A Disclosure
Disclosure of analysis of other comprehensive income by item [abstract]		
Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106A Disclosure
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member [default]	IAS 1.106 Disclosure
Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure
Issued capital [member]	member	IAS 1.106 Disclosure
Share premium [member]	member	IAS 1.106 Disclosure
Treasury shares [member]	member	IAS 1.106 Disclosure
Other equity interest [member]	member	IAS 1.106 Disclosure
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure
Reserve of cash flow hedges [member]	member	IAS 1.108 Example, Effective on application of IFRS 9 IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	Effective on application of IFRS 9 IAS 1.108 Example
Reserve of change in value of time value of options [member]	member	Effective on application of IFRS 9 IAS 1.108 Example, Effective on application of IFRS 9 IFRS 9.6.5.15 Disclosure
Reserve of change in value of forward elements of forward contracts [member]	member	Effective on application of IFRS 9 IAS 1.108 Example, Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads [member]	member	Effective on application of IFRS 9 IAS 1.108 Example, Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date on application of IFRS 9 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
Reserve of gains and losses from investments in equity instruments [member]	member	Effective on application of IFRS 9 IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective on application of IFRS 9 IAS 1.108 Example
Reserve for catastrophe [member]	member	IFRS 4.IG58 Disclosure
Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Non-controlling interests [member]	member	IAS 1.106 Disclosure
Types of risks [axis]	axis	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure

Risks [member]	member [default]	Effective on application of IFRS 9 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	IFRS 7.32 Example
Liquidity risk [member]	member	IFRS 7.32 Example
Market risk [member]	member	IFRS 7.32 Example
Currency risk [member]	member	IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.IG32 Example
Disclosure of analysis of other comprehensive income by item [line items]	line items	
Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date on application of IFRS 9 IAS 1.7 Disclosure, Expiry date on application of IFRS 9 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Gains (losses) on cash flow hedges, net of tax	X duration, credit	IAS 1.91 a Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 c Disclosure, Effective on application of IFRS 9 IFRS 7.24 b (i) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges, net of tax	X duration, debit	IAS 1.92 Disclosure, Expiry date on application of IFRS 9 IFRS 7.23 d Disclosure, Effective on application of IFRS 9 IFRS 7.24 b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X duration, debit	Effective on application of IFRS 9 IFRS 7.24 b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X duration, debit	Effective on application of IFRS 9 IFRS 7.24 b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure
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	X duration, debit	Effective on application of IFRS 9 IFRS 7.24E a Disclosure
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X duration, credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.13 a Disclosure
Gains (losses) on hedges of net investments in foreign operations, net of tax	X duration, credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective on application of IFRS 9 IFRS 7.24 b (i) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.13 a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X duration, debit	IAS 1.92 Disclosure, IAS 39.102 Disclosure, Effective on application of IFRS 9 IFRS 7.24 b (iv) Disclosure, Effective on application of IFRS 9 IFRS 7.24E a Disclosure, Effective on application of IFRS 9 IFRS 9.6.5.14 Disclosure
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in value of time value of options	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in value of time value of options that hedge transaction related hedged items	X duration, credit	Effective on application of IFRS 9 IFRS 7.24E b Disclosure
Other comprehensive income, net of tax, change in value of time value of options that hedge time-period related hedged items	X duration, credit	Effective on application of IFRS 9 IFRS 7.24E b Disclosure
Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items	X duration, credit	Effective on application of IFRS 9 IFRS 7.24E c Disclosure
Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items	X duration, credit	Effective on application of IFRS 9 IFRS 7.24E c Disclosure
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items	X duration, credit	Effective on application of IFRS 9 IFRS 7.24E c Disclosure
Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items	X duration, credit	Effective on application of IFRS 9 IFRS 7.24E c Disclosure

Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	Effective on application of IFRS 9 IAS 1.7 Disclosure, Effective on application of IFRS 9 IAS 1.91 a Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure
[861200] Notes - Share capital, reserves and other equity interest		
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure
Disclosure of classes of share capital [text block]	text block	IAS 1.79 a Disclosure
Disclosure of classes of share capital [abstract]		
Disclosure of classes of share capital [table]	table	IAS 1.79 a Disclosure
Classes of share capital [axis]	axis	IAS 1.79 a Disclosure
Share capital [member]	member [default]	IAS 1.79 a Disclosure
Ordinary shares [member]	member	IAS 1.79 a Common practice, IAS 33.66 Disclosure
Preference shares [member]	member	IAS 1.79 a Common practice
Disclosure of classes of share capital [line items]	line items	
Number of shares authorised	shares	IAS 1.79 a (i) Disclosure
Number of shares issued [abstract]		
Number of shares issued and fully paid	shares	IAS 1.79 a (ii) Disclosure
Number of shares issued but not fully paid	shares	IAS 1.79 a (ii) Disclosure
Total number of shares issued	shares	IAS 1.106 d Common practice
Par value per share	X.XX instant	IAS 1.79 a (iii) Disclosure
Explanation of fact that shares have no par value	text	IAS 1.79 a (iii) Disclosure
Reconciliation of number of shares outstanding [abstract]		
Number of shares outstanding at beginning of period	shares	IAS 1.79 a (iv) Disclosure
Changes in number of shares outstanding [abstract]		
Total increase (decrease) in number of shares outstanding	shares	IAS 1.79 a (iv) Disclosure
Number of shares outstanding at end of period	shares	IAS 1.79 a (iv) Disclosure
Rights, preferences and restrictions attaching to class of share capital	text	IAS 1.79 a (v) Disclosure
Number of shares in entity held by entity or by its subsidiaries or associates	shares	IAS 1.79 a (vi) Disclosure
Number of shares reserved for issue under options and contracts for sale of shares	shares	IAS 1.79 a (vii) Disclosure
Description of terms of shares reserved for issue under options and contracts for sale of shares	text	IAS 1.79 a (vii) Disclosure
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure
Disclosure of reserves within equity [abstract]		
Disclosure of reserves within equity [table]	table	IAS 1.79 b Disclosure
Reserves within equity [axis]	axis	IAS 1.79 b Disclosure
Other reserves [member]	member [default]	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure
Reserve of cash flow hedges [member]	member	IAS 1.108 Example, Effective on application of IFRS 9 IFRS 9.6.5.11 Disclosure
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	Effective on application of IFRS 9 IAS 1.108 Example
Reserve of change in value of time value of options [member]	member	Effective on application of IFRS 9 IAS 1.108 Example, Effective on application of IFRS 9 IFRS 9.6.5.15 Disclosure
Reserve of change in value of forward elements of forward contracts [member]	member	Effective on application of IFRS 9 IAS 1.108 Example, Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
Reserve of change in value of foreign currency basis spreads [member]	member	Effective on application of IFRS 9 IAS 1.108 Example, Effective on application of IFRS 9 IFRS 9.6.5.16 Disclosure
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date on application of IFRS 9 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
Reserve of gains and losses from investments in equity instruments [member]	member	Effective on application of IFRS 9 IAS 1.108 Example

Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective on application of IFRS 9 IAS 1.108 Example
Reserve for catastrophe [member]	member	IFRS 4.IG58 Disclosure
Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure
Disclosure of reserves within equity [line items]	line items	
Description of nature and purpose of reserves within equity	text	IAS 1.79 b Disclosure
Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	text	IAS 1.80 Disclosure
Summary quantitative data about puttable financial instruments classified as equity instruments	text	IAS 1.136A a Disclosure
Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	text	IAS 1.136A b Disclosure
Expected cash outflow on redemption or repurchase of puttable financial instruments	X duration, credit	IAS 1.136A c Disclosure
Information about how expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d Disclosure
[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds		
Disclosure of interest in funds [text block]	text block	IFRIC 5 - Consensus Disclosure
Description of nature of interest in funds	text	IFRIC 5.11 Disclosure
Description of restrictions on access to assets in funds	text	IFRIC 5.11 Disclosure
[868500] Notes - Members' shares in co-operative entities and similar instruments		
Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]	text block	IFRIC 2 - Disclosure Disclosure
Transfer between financial liabilities and equity attributable to change in redemption prohibition	X duration	IFRIC 2.13 Disclosure
Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition	text	IFRIC 2.13 Disclosure
[871100] Notes - Operating segments		
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure
Description of factors used to identify entity's reportable segments	text	IFRS 8.22 a Disclosure
Description of judgements made by management in applying aggregation criteria for operating segments	text	Effective 2014-07-01 IFRS 8.22 aa Disclosure
Description of types of products and services from which each reportable segment derives its revenues	text	IFRS 8.22 b Disclosure
Description of sources of revenue for all other segments	text	IFRS 8.16 Disclosure
Description of basis of accounting for transactions between reportable segments	text	IFRS 8.27 a Disclosure
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	text	IFRS 8.27 b Disclosure
Description of nature of differences between measurements of reportable segments' assets and entity's assets	text	IFRS 8.27 c Disclosure
Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	text	IFRS 8.27 d Disclosure
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	text	IFRS 8.27 e Disclosure
Description of nature and effect of any asymmetrical allocations to reportable segments	text	IFRS 8.27 f Disclosure
Disclosure of operating segments [text block]	text block	IFRS 8.23 Disclosure
Disclosure of operating segments [abstract]		
Disclosure of operating segments [table]	table	IFRS 8.23 Disclosure
Segment consolidation items [axis]	axis	IFRS 8.23 Disclosure
Entity's total for segment consolidation items [member]	member [default]	IFRS 8.28 Disclosure
Operating segments [member]	member	IFRS 8.28 Disclosure
Material reconciling items [member]	member	IFRS 8.28 Disclosure
Elimination of intersegment amounts [member]	member	IFRS 8.IG4 Example
Unallocated amounts [member]	member	IFRS 8.IG4 Example
Segments [axis]	axis	IAS 36.130 d (ii) Disclosure, IFRS 8.23 Disclosure
Segments [member]	member [default]	IAS 36.130 d (ii) Disclosure, IFRS 8.28 Disclosure
Reportable segments [member]	member	IFRS 8.23 Disclosure
All other segments [member]	member	IFRS 8.16 Disclosure
Disclosure of operating segments [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Interest income	X duration, credit	IAS 18.35 b (iii) Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
Interest expense	X duration, debit	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Interest income (expense)	X duration, credit	IFRS 8.23 Disclosure, IFRS 8.28 e Disclosure

Depreciation and amortisation expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
Tax expense (income), continuing operations	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure
Other material non-cash items	X duration, debit	IFRS 8.23 i Disclosure, IFRS 8.28 e Disclosure
Profit (loss) before tax	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example
Profit (loss) from continuing operations	X duration, credit	IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Assets	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure
Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts	X duration, debit	IFRS 8.24 b Disclosure, IFRS 8.28 e Disclosure
Liabilities	X instant, credit	IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Impairment loss recognised in profit or loss	X duration, debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in profit or loss	X duration, credit	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure
Impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in other comprehensive income	X duration, credit	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure
Net cash flows from (used in) operating activities	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Description of material reconciling items	text	IFRS 8.28 Disclosure
Disclosure of products and services [text block]	text block	IFRS 8.32 Disclosure
Disclosure of products and services [abstract]		
Disclosure of products and services [table]	table	IFRS 8.32 Disclosure
Products and services [axis]	axis	IFRS 8.32 Disclosure
Products and services [member]	member [default]	IFRS 8.32 Disclosure
Disclosure of products and services [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Disclosure of geographical areas [text block]	text block	IFRS 8.33 Disclosure
Disclosure of geographical areas [abstract]		
Disclosure of geographical areas [table]	table	IFRS 8.33 Disclosure
Geographical areas [axis]	axis	IFRS 8.33 Disclosure
Geographical areas [member]	member [default]	IFRS 8.33 Disclosure
Country of domicile [member]	member	IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure
Foreign countries [member]	member	IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure
Disclosure of geographical areas [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	X instant, debit	IFRS 8.33 b Disclosure
Disclosure of major customers [text block]	text block	IFRS 8.34 Disclosure
Disclosure of major customers [abstract]		
Disclosure of major customers [table]	table	IFRS 8.34 Disclosure
Major customers [axis]	axis	IFRS 8.34 Disclosure

Customers [member]	member [default]	IFRS 8.34 Disclosure
Government [member]	member	IFRS 8.34 Disclosure
Disclosure of major customers [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Percentage of entity's revenue	X.XX duration	IFRS 8.34 Common practice
Information about major customers	text	IFRS 8.34 Disclosure
Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a Disclosure
Explanation of interest income reported net of interest expense	text	IFRS 8.23 Disclosure
Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported	text	IFRS 8.32 Disclosure, IFRS 8.33 Disclosure
[880000] Notes - Additional information		
Disclosure of additional information [text block]	text block	IAS 1.112 c Disclosure
Capital commitments [abstract]		
Contractual capital commitments	X instant, credit	IAS 1.112 c Common practice
Authorised capital commitments but not contracted for	X instant, credit	IAS 1.112 c Common practice
Total capital commitments	X instant, credit	IAS 1.112 c Common practice
Auditor's remuneration [abstract]		
Auditor's remuneration for audit services	X duration, debit	IAS 1.112 c Common practice
Auditor's remuneration for tax services	X duration, debit	IAS 1.112 c Common practice
Auditor's remuneration for other services	X duration, debit	IAS 1.112 c Common practice
Total auditor's remuneration	X duration, debit	IAS 1.112 c Common practice
Number and average number of employees [abstract]		
Number of employees	X.XX instant	IAS 1.112 c Common practice
Average number of employees	X.XX duration	IAS 1.112 c Common practice
Miscellaneous time bands [abstract]		
On demand [member]	member	IAS 1.112 c Common practice
Later than one month and not later than two months [member]	member	IAS 1.112 c Common practice
Later than two months and not later than three months [member]	member	IAS 1.112 c Common practice
Later than three months and not later than four months [member]	member	IAS 1.112 c Common practice
Later than four months [member]	member	IAS 1.112 c Common practice
Later than six months [member]	member	IAS 1.112 c Common practice
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice
Later than two years and not later than three years [member]	member	IAS 1.112 c Common practice
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice
Later than four years and not later than five years [member]	member	IAS 1.112 c Common practice
Later than two years and not later than five years [member]	member	IAS 1.112 c Common practice
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice
Later than ten years [member]	member	IAS 1.112 c Common practice
[901000] Axis - Retrospective application and retrospective restatement		
Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Previously stated [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure
Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 b (i) Disclosure, IAS 8.49 c Disclosure
[901100] Axis - Departure from requirement of IFRS		
Departure from requirement of IFRS [axis]	axis	IAS 1.20 d Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Reported if in compliance with requirement of IFRS [member]	member	IAS 1.20 d Common practice
Increase (decrease) due to departure from requirement of IFRS [member]	member	IAS 1.20 d Disclosure

[901500] Axis - Creation date		
Creation date [axis]	axis	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Default financial statements date [member]	member [default]	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
[903000] Axis - Continuing and discontinued operations		
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure Disclosure
Aggregate continuing and discontinued operations [member]	member [default]	IFRS 5 - Presentation and disclosure Disclosure
Continuing operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure
Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure
Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure Disclosure, IFRS 5.38 Common practice
[904000] Axis - Assets and liabilities classified as held for sale		
Assets and liabilities classified as held for sale [axis]	axis	IFRS 5.38 Disclosure
Assets and liabilities not classified as held for sale [member]	member [default]	IFRS 5.38 Disclosure
Assets and liabilities classified as held for sale [member]	member	IFRS 5.38 Disclosure
Non-current assets held for sale [member]	member	IFRS 13.IE60 Example, IFRS 5.38 Common practice
Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure Disclosure, IFRS 5.38 Common practice
[913000] Axis - Consolidated and separate financial statements		
Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure
Consolidated [member]	member [default]	IAS 27.4 Disclosure
Separate [member]	member	IAS 27.4 Disclosure

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