

March 2014

International Financial Reporting Standards (IFRS®)

The IFRS® Taxonomy Illustrated

A view of the International Financial Reporting Standards for SMEs (Small and Medium-sized Entities) as presented in the IFRS Taxonomy 2014



International Financial Reporting Standards (IFRS®)

The IFRS® Taxonomy Illustrated

A view of the International Financial Reporting Standards for SMEs (Small and Medium-sized Entities) as presented in the IFRS Taxonomy 2014

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

Tel: +44 (0)20 7246 6410

Fax: +44 (0)20 7246 6411

Email: info@ifrs.org

Web: www.ifrs.org

The material contained in this document is provided for general information purposes only. It does not constitute accounting or other professional advice. This document is not an official IASB pronouncement and has not been subjected to the IASB's 'Due Process' review.

The IFRS Foundation, the authors and the publishers do not accept responsibility for loss caused to any person who acts or refrains from acting in reliance on the material in this publication, whether such loss is caused by negligence or otherwise.

Copyright © 2014 IFRS Foundation

The approved text of IFRSs, IASs, Interpretations and the IFRS for SMEs, as issued by the IASB, may be obtained from the IFRS Foundation Publications Department.

All rights reserved. No part of this publication may be translated, reprinted or reproduced or utilised in any form either in whole or in part or by any electronic, mechanical or other means, now known or hereafter invented, including photocopying and recording, or in any information storage and retrieval system, without prior permission in writing from the IFRS Foundation.

Please address XBRL matters to:

IASB XBRL Team

30 Cannon Street, London EC4M 6XH, United Kingdom

Email: xbrl@ifrs.org

Web: www.ifrs.org/XBRL



The IASB logo/the IFRS Foundation logo/'Hexagon Device', 'IFRS Foundation', 'eIFRS', 'IAS', 'IASB', 'IASC', 'IASCF', 'IASs', 'IFRIC', 'IFRS', 'IFRSs', 'International Accounting Standards', 'International Financial Reporting Standards' and 'SIC' are Trade Marks of the IFRS Foundation.

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 the IFRSs for SMEs 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:

- The IFRS for SMEs (excluding all other IFRSs).
- IFRSs (excluding the IFRS for SMEs) organised according to financial statements.
- IFRSs (excluding the IFRS for SMEs) organised by 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) |
|---|--------------------------------------|---|
| [110000] General information about financial statements | | |
| Disclosure of general information about financial statements [text block] | text block | IFRS for SMEs - 3 Identification of the financial statements Disclosure |
| Name of reporting entity or other means of identification | text | IFRS for SMEs 3.23 a Disclosure |
| Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period | text | IFRS for SMEs 3.23 a Disclosure |

First column - hierarchy

The first column of the document represents the hierarchy of the IFRS for SMEs:

- Column headings represent the name of an IFRS for SMEs 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 IFRS for SMEs).
- Rows below column headings represent the elements belonging to this component, which are IFRS 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 for SMEs 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.

| CONTENTS | PAGE |
|--|------|
| [110000] General information about financial statements | 2 |
| [210000] Statement of financial position, current/non-current | 2 |
| [220000] Statement of financial position, order of liquidity | 3 |
| [310000] Income statement, by function of expense | 4 |
| [320000] Income statement, by nature of expense | 4 |
| [410000] Statement of comprehensive income, OCI components presented net of tax | 5 |
| [420000] Statement of comprehensive income, OCI components presented before tax | 5 |
| [510000] Statement of cash flows, direct method | 6 |
| [520000] Statement of cash flows, indirect method | 7 |
| [610000] Statement of changes in equity | 8 |
| [650000] Statement of income and retained earnings, additional disclosures | 9 |
| [800100] Notes - Subclassifications of assets, liabilities and equities | 9 |
| [800200] Notes - Analysis of income and expense | 12 |
| [810000] Notes - Corporate information and statement of IFRS compliance | 12 |
| [811000] Notes - Accounting policies, changes in accounting estimates and errors | 13 |
| [815000] Notes - Events after reporting period | 13 |
| [816000] Notes - Hyperinflationary reporting | 14 |
| [817000] Notes - Business combinations | 14 |
| [818000] Notes - Related party | 14 |
| [819100] Notes - First time adoption | 15 |
| [822100] Notes - Property, plant and equipment | 16 |
| [822390] Notes - Financial instruments | 17 |
| [823180] Notes - Intangible assets | 18 |
| [824180] Notes - Agriculture | 19 |
| [825100] Notes - Investment property | 20 |
| [825480] Notes - Consolidated, combined and separate financial statements | 21 |
| [825500] Notes - Interests in joint ventures | 21 |
| [825600] Notes - Investments in associates | 21 |
| [825900] Notes - Non-current assets or disposal groups held for sale | 21 |
| [826380] Notes - Inventories | 21 |
| [827570] Notes - Other provisions, contingent liabilities and contingent assets | 21 |
| [831110] Notes - Revenue | 22 |
| [831400] Notes - Government grants | 22 |
| [831710] Notes - Construction contracts | 23 |
| [832410] Notes - Impairment of assets | 23 |
| [832600] Notes - Leases | 23 |
| [834120] Notes - Share-based payment arrangements | 25 |
| [834480] Notes - Employee benefits | 25 |
| [835110] Notes - Income taxes | 27 |
| [842000] Notes - Effects of changes in foreign exchange rates | 28 |
| [851100] Notes - Cash flow statement | 28 |
| [861200] Notes - Share capital, reserves and other equity interest | 28 |
| [901000] Axis - Retrospective application and retrospective restatement | 29 |
| [901500] Axis - Creation date | 29 |
| [913000] Axis - Consolidated, combined and separate financial statements | 29 |

| [110000] General information about financial statements | | |
|---|--------------------|--|
| Disclosure of general information about financial statements [text block] | text block | IFRS for SMEs - 3 Identification of the financial statements Disclosure |
| Name of reporting entity or other means of identification | text | IFRS for SMEs 3.23 a Disclosure |
| Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period | text | IFRS for SMEs 3.23 a Disclosure |
| Description of nature of financial statements | text | IFRS for SMEs 3.23 b Disclosure, IFRS for SMEs 9.23 a Disclosure, IFRS for SMEs 9.27 a Disclosure, IFRS for SMEs 9.30 a Disclosure |
| Date of end of reporting period | yyyy-mm-dd | IFRS for SMEs 3.23 c Disclosure |
| Period covered by financial statements | text | IFRS for SMEs 3.23 c Disclosure |
| Description of presentation currency | text | IFRS for SMEs 3.23 d Disclosure, IFRS for SMEs 30.26 Disclosure |
| Level of rounding used in financial statements | text | IFRS for SMEs 3.23 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 | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure |
| Investment property | X instant, debit | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure |
| Goodwill | X instant, debit | IFRS for SMEs 4.3 Common practice |
| Intangible assets other than goodwill | X instant, debit | IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure |
| Investments in associates | X instant, debit | IFRS for SMEs 14.12 b Disclosure, IFRS for SMEs 4.2 j Disclosure |
| Investments in joint ventures | X instant, debit | IFRS for SMEs 15.19 b Disclosure, IFRS for SMEs 4.2 k Disclosure |
| Non-current biological assets, at cost less accumulated depreciation and impairment | X instant, debit | IFRS for SMEs 4.2 h Disclosure |
| Non-current biological assets, at fair value | X instant, debit | IFRS for SMEs 4.2 i Disclosure |
| Trade and other non-current receivables | X instant, debit | IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure |
| Non-current inventories | X instant, debit | IFRS for SMEs 4.2 d Disclosure |
| Deferred tax assets | X instant, debit | IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure |
| Current tax assets, non-current | X instant, debit | IFRS for SMEs 4.2 n Disclosure |
| Other non-current financial assets | X instant, debit | IFRS for SMEs 4.2 c Disclosure |
| Other non-current non-financial assets | X instant, debit | IFRS for SMEs 4.3 Common practice |
| Total non-current assets | X instant, debit | IFRS for SMEs 4.6 Disclosure |
| Current assets [abstract] | | |
| Current inventories | X instant, debit | IFRS for SMEs 13.22 b Disclosure, IFRS for SMEs 4.11 c Disclosure, IFRS for SMEs 4.2 d Disclosure |
| Trade and other current receivables | X instant, debit | IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure |
| Current tax assets, current | X instant, debit | IFRS for SMEs 4.2 n Disclosure |
| Current biological assets, at cost less accumulated depreciation and impairment | X instant, debit | IFRS for SMEs 4.2 h Disclosure |
| Current biological assets, at fair value | X instant, debit | IFRS for SMEs 4.2 i Disclosure |
| Other current financial assets | X instant, debit | IFRS for SMEs 4.2 c Disclosure |
| Other current non-financial assets | X instant, debit | IFRS for SMEs 4.3 Common practice |
| Cash and cash equivalents | X instant, debit | IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure |
| Total current assets | X instant, debit | IFRS for SMEs 4.5 Disclosure |
| Total assets | X instant, debit | IFRS for SMEs 4.3 Disclosure |
| Equity and liabilities [abstract] | | |
| Equity [abstract] | | |
| Issued capital | X instant, credit | IFRS for SMEs 4.11 f Disclosure |
| Retained earnings | X instant, credit | IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure |
| Share premium | X instant, credit | IFRS for SMEs 4.11 f Disclosure |
| Treasury shares | (X) instant, debit | IFRS for SMEs 4.11 f Disclosure |
| Other equity interest | X instant, credit | IFRS for SMEs 4.11 f Disclosure |
| Other reserves | X instant, credit | IFRS for SMEs 4.11 f Disclosure |

| | | |
|---|-------------------|---|
| Total equity attributable to owners of parent | X instant, credit | IFRS for SMEs 4.2 r Disclosure |
| Non-controlling interests | X instant, credit | IFRS for SMEs 4.2 q Disclosure |
| Total equity | X instant, credit | IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure |
| Liabilities [abstract] | | |
| Non-current liabilities [abstract] | | |
| Non-current provisions [abstract] | | |
| Non-current provisions for employee benefits | X instant, credit | IFRS for SMEs 4.11 e Disclosure |
| Other non-current provisions | X instant, credit | IFRS for SMEs 4.11 e Disclosure |
| Total non-current provisions | X instant, credit | IFRS for SMEs 4.2 p Disclosure |
| Trade and other non-current payables | X instant, credit | IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure |
| Deferred tax liabilities | X instant, credit | IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure |
| Current tax liabilities, non-current | X instant, credit | IFRS for SMEs 4.2 n Disclosure |
| Other non-current financial liabilities | X instant, credit | IFRS for SMEs 4.2 m Common practice |
| Non-current portion of non-current borrowings | X instant, credit | IFRS for SMEs 4.3 Common practice |
| Other non-current non-financial liabilities | X instant, credit | IFRS for SMEs 4.3 Common practice |
| Total non-current liabilities | X instant, credit | IFRS for SMEs 4.8 Disclosure |
| Current liabilities [abstract] | | |
| Current provisions [abstract] | | |
| Current provisions for employee benefits | X instant, credit | IFRS for SMEs 4.11 e Disclosure |
| Other current provisions | X instant, credit | IFRS for SMEs 4.11 e Disclosure |
| Total current provisions | X instant, credit | IFRS for SMEs 4.2 p Disclosure |
| Trade and other current payables | X instant, credit | IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure |
| Current tax liabilities, current | X instant, credit | IFRS for SMEs 4.2 n Disclosure |
| Other current financial liabilities | X instant, credit | IFRS for SMEs 4.2 m Common practice |
| Current borrowings | X instant, credit | IFRS for SMEs 4.3 Common practice |
| Current portion of non-current borrowings | X instant, credit | IFRS for SMEs 4.3 Common practice |
| Other current non-financial liabilities | X instant, credit | IFRS for SMEs 4.3 Common practice |
| Total current liabilities | X instant, credit | IFRS for SMEs 4.7 Disclosure |
| Total liabilities | X instant, credit | IFRS for SMEs 4.3 Disclosure |
| Total equity and liabilities | X instant, credit | IFRS for SMEs 4.3 Disclosure |
| [220000] Statement of financial position, order of liquidity | | |
| Statement of financial position [abstract] | | |
| Assets [abstract] | | |
| Property, plant and equipment | X instant, debit | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure |
| Investment property | X instant, debit | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure |
| Goodwill | X instant, debit | IFRS for SMEs 4.3 Common practice |
| Intangible assets other than goodwill | X instant, debit | IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure |
| Other financial assets | X instant, debit | IFRS for SMEs 4.2 c Disclosure |
| Other non-financial assets | X instant, debit | IFRS for SMEs 4.3 Common practice |
| Investments in associates | X instant, debit | IFRS for SMEs 14.12 b Disclosure, IFRS for SMEs 4.2 j Disclosure |
| Investments in joint ventures | X instant, debit | IFRS for SMEs 15.19 b Disclosure, IFRS for SMEs 4.2 k Disclosure |
| Biological assets, at cost less accumulated depreciation and impairment | X instant, debit | IFRS for SMEs 4.2 h Disclosure |
| Biological assets, at fair value | X instant, debit | IFRS for SMEs 4.2 i Disclosure |
| Inventories | X instant, debit | IFRS for SMEs 4.2 d Disclosure |
| Current tax assets | X instant, debit | IFRS for SMEs 4.2 n Disclosure |
| Deferred tax assets | X instant, debit | IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure |
| Trade and other receivables | X instant, debit | IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure |
| Cash and cash equivalents | X instant, debit | IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure |
| Total assets | X instant, debit | IFRS for SMEs 4.3 Disclosure |
| Equity and liabilities [abstract] | | |
| Equity [abstract] | | |

| | | |
|---|---------------------|--|
| Issued capital | X instant, credit | IFRS for SMEs 4.11 f Disclosure |
| Retained earnings | X instant, credit | IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure |
| Share premium | X instant, credit | IFRS for SMEs 4.11 f Disclosure |
| Treasury shares | (X) instant, debit | IFRS for SMEs 4.11 f Disclosure |
| Other equity interest | X instant, credit | IFRS for SMEs 4.11 f Disclosure |
| Other reserves | X instant, credit | IFRS for SMEs 4.11 f Disclosure |
| Total equity attributable to owners of parent | X instant, credit | IFRS for SMEs 4.2 r Disclosure |
| Non-controlling interests | X instant, credit | IFRS for SMEs 4.2 q Disclosure |
| Total equity | X instant, credit | IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure |
| Liabilities [abstract] | | |
| Trade and other payables | X instant, credit | IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure |
| Provisions [abstract] | | |
| Provisions for employee benefits | X instant, credit | IFRS for SMEs 4.11 e Disclosure |
| Other provisions | X instant, credit | IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure |
| Total provisions | X instant, credit | IFRS for SMEs 4.2 p Disclosure |
| Other financial liabilities | X instant, credit | IFRS for SMEs 4.2 m Disclosure |
| Borrowings | X instant, credit | IFRS for SMEs 4.3 Common practice |
| Other non-financial liabilities | X instant, credit | IFRS for SMEs 4.3 Common practice |
| Current tax liabilities | X instant, credit | IFRS for SMEs 4.2 n Disclosure |
| Deferred tax liabilities | X instant, credit | IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure |
| Total liabilities | X instant, credit | IFRS for SMEs 4.3 Disclosure |
| Total equity and liabilities | X instant, credit | IFRS for SMEs 4.3 Disclosure |
| [310000] Income statement, by function of expense | | |
| Profit or loss [abstract] | | |
| Profit (loss) [abstract] | | |
| Revenue | X duration, credit | IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure |
| Cost of sales | (X) duration, debit | IFRS for SMEs 5.11 b Disclosure |
| Gross profit | X duration, credit | IFRS for SMEs 5.11 b Common practice |
| Other income | X duration, credit | IFRS for SMEs 5.9 Common practice |
| Distribution costs | (X) duration, debit | IFRS for SMEs 5.11 b Common practice |
| Administrative expenses | (X) duration, debit | IFRS for SMEs 5.11 b Common practice |
| Other expense | (X) duration, debit | IFRS for SMEs 5.11 b Common practice |
| Other gains (losses) | X duration, credit | IFRS for SMEs 5.9 Common practice |
| Finance income | X duration, credit | IFRS for SMEs 5.9 Common practice |
| Finance costs | (X) duration, debit | IFRS for SMEs 5.5 b Disclosure |
| Share of profit (loss) of associates and joint ventures accounted for using equity method | X duration, credit | IFRS for SMEs 5.5 c Disclosure |
| Profit (loss) before tax | X duration, credit | IFRS for SMEs 5.5 Common practice |
| Tax income (expense) | (X) duration, debit | IFRS for SMEs 29.31 Disclosure, IFRS for SMEs 5.5 d Disclosure |
| Profit (loss) from continuing operations | X duration, credit | IFRS for SMEs 5.5 Common practice |
| Profit (loss) from discontinued operations | X duration, credit | IFRS for SMEs 5.5 e Disclosure |
| Profit (loss) | X duration, credit | IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure |
| Profit (loss), attributable to [abstract] | | |
| Profit (loss), attributable to owners of parent | X duration, credit | IFRS for SMEs 5.6 a (ii) Disclosure |
| Profit (loss), attributable to non-controlling interests | X duration, credit | IFRS for SMEs 5.6 a (i) Disclosure |
| [320000] Income statement, by nature of expense | | |
| Profit or loss [abstract] | | |
| Profit (loss) [abstract] | | |
| Revenue | X duration, credit | IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure |
| Other income | X duration, credit | IFRS for SMEs 5.9 Common practice |
| Increase (decrease) in inventories of finished goods and work in progress | (X) duration, debit | IFRS for SMEs 5.11 a Common practice |
| Other work performed by entity and capitalised | X duration, credit | IFRS for SMEs 5.11 a Common practice |
| Raw materials and consumables used | (X) duration, debit | IFRS for SMEs 5.11 a Common practice |

| | | |
|---|---------------------|--|
| Employee benefits expense | (X) duration, debit | IFRS for SMEs 5.11 a Common practice |
| Depreciation and amortisation expense | (X) duration, debit | IFRS for SMEs 5.11 a Common practice |
| Reversal of impairment loss (impairment loss) recognised in profit or loss | (X) duration, debit | IFRS for SMEs 5.11 a Common practice |
| Other expenses | (X) duration, debit | IFRS for SMEs 5.11 a Common practice |
| Other gains (losses) | X duration, credit | IFRS for SMEs 5.9 Common practice |
| Finance income | X duration, credit | IFRS for SMEs 5.9 Common practice |
| Finance costs | (X) duration, debit | IFRS for SMEs 5.5 b Disclosure |
| Share of profit (loss) of associates and joint ventures accounted for using equity method | X duration, credit | IFRS for SMEs 5.5 c Disclosure |
| Profit (loss) before tax | X duration, credit | IFRS for SMEs 5.5 Common practice |
| Tax income (expense) | (X) duration, debit | IFRS for SMEs 29.31 Disclosure, IFRS for SMEs 5.5 d Disclosure |
| Profit (loss) from continuing operations | X duration, credit | IFRS for SMEs 5.5 Common practice |
| Profit (loss) from discontinued operations | X duration, credit | IFRS for SMEs 5.5 e Disclosure |
| Profit (loss) | X duration, credit | IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure |
| Profit (loss), attributable to [abstract] | | |
| Profit (loss), attributable to owners of parent | X duration, credit | IFRS for SMEs 5.6 a (ii) Disclosure |
| Profit (loss), attributable to non-controlling interests | X duration, credit | IFRS for SMEs 5.6 a (i) Disclosure |
| [410000] Statement of comprehensive income, OCI components presented net of tax | | |
| Statement of comprehensive income [abstract] | | |
| Profit (loss) | X duration, credit | IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure |
| Other comprehensive income [abstract] | | |
| Components of other comprehensive income, net of tax [abstract] | | |
| Other comprehensive income, net of tax, exchange differences on translation | X duration, credit | IFRS for SMEs 5.4 b (i) Disclosure, IFRS for SMEs 5.5 g Disclosure |
| Other comprehensive income, net of tax, cash flow hedges | X duration, credit | IFRS for SMEs 5.4 b (iii) Disclosure, IFRS for SMEs 5.5 g Disclosure |
| Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans | X duration, credit | IFRS for SMEs 5.4 b (ii) Disclosure, IFRS for SMEs 5.5 g Disclosure |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax | X duration, credit | IFRS for SMEs 5.5 h Disclosure |
| Total other comprehensive income | X duration, credit | IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure |
| Total comprehensive income | X duration, credit | IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure |
| Comprehensive income attributable to [abstract] | | |
| Comprehensive income, attributable to owners of parent | X duration, credit | IFRS for SMEs 5.6 b (ii) Disclosure, IFRS for SMEs 6.3 a Disclosure |
| Comprehensive income, attributable to non-controlling interests | X duration, credit | IFRS for SMEs 5.6 b (i) Disclosure, IFRS for SMEs 6.3 a Disclosure |
| [420000] Statement of comprehensive income, OCI components presented before tax | | |
| Statement of comprehensive income [abstract] | | |
| Profit (loss) | X duration, credit | IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure |
| Components of other comprehensive income, before tax [abstract] | | |
| Other comprehensive income, before tax, exchange differences on translation | X duration, credit | IFRS for SMEs 5.4 b (i) Disclosure, IFRS for SMEs 5.5 g Disclosure |
| Other comprehensive income, before tax, cash flow hedges | X duration, credit | IFRS for SMEs 5.4 b (iii) Disclosure, IFRS for SMEs 5.5 g Disclosure |
| Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans | X duration, credit | IFRS for SMEs 28.41 b Disclosure, IFRS for SMEs 5.4 b (ii) Disclosure, IFRS for SMEs 5.5 g Disclosure |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax | X duration, credit | IFRS for SMEs 5.5 h Disclosure |
| Total other comprehensive income, before tax | X duration, credit | IFRS for SMEs 5.5 Common practice |
| Income tax relating to components of other comprehensive income | (X) duration | IFRS for SMEs 29.32 a Disclosure |
| Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method | (X) duration, debit | IFRS for SMEs 29.32 a Disclosure |
| Total other comprehensive income | X duration, credit | IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure |

| | | |
|---|----------------------|---|
| Total comprehensive income | X duration, credit | IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure |
| Comprehensive income attributable to [abstract] | | |
| Comprehensive income, attributable to owners of parent | X duration, credit | IFRS for SMEs 5.6 b (ii) Disclosure, IFRS for SMEs 6.3 a Disclosure |
| Comprehensive income, attributable to non-controlling interests | X duration, credit | IFRS for SMEs 5.6 b (i) Disclosure, IFRS for SMEs 6.3 a 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 | IFRS for SMEs 7.4 a Example |
| Receipts from royalties, fees, commissions and other revenue | X duration, debit | IFRS for SMEs 7.4 b Example |
| Receipts from contracts held for dealing or trading purposes | X duration, debit | IFRS for SMEs 7.4 f Example |
| Receipts from premiums and claims, annuities and other policy benefits | X duration, debit | IFRS for SMEs 7.4 Example |
| Other cash receipts from operating activities | X duration, debit | IFRS for SMEs 7.4 Example |
| Classes of cash payments from operating activities [abstract] | | |
| Payments to suppliers for goods and services | (X) duration, credit | IFRS for SMEs 7.4 c Example |
| Payments from contracts held for dealing or trading purpose | (X) duration, credit | IFRS for SMEs 7.4 f Example |
| Payments to and on behalf of employees | (X) duration, credit | IFRS for SMEs 7.4 d Example |
| Payments for premiums and claims, annuities and other policy benefits | (X) duration, credit | IFRS for SMEs 7.4 Example |
| Other cash payments from operating activities | (X) duration, credit | IFRS for SMEs 7.4 Example |
| Dividends paid | (X) duration, credit | IFRS for SMEs 7.15 Disclosure |
| Dividends received | X duration, debit | IFRS for SMEs 7.15 Disclosure |
| Interest paid | (X) duration, credit | IFRS for SMEs 7.15 Disclosure |
| Interest received | X duration, debit | IFRS for SMEs 7.15 Disclosure |
| Income taxes refund (paid) | (X) duration, credit | IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example |
| Other inflows (outflows) of cash | X duration, debit | IFRS for SMEs 7.4 Disclosure |
| Net cash flows from (used in) operating activities | X duration | IFRS for SMEs 7.4 Disclosure |
| Cash flows from (used in) investing activities [abstract] | | |
| Cash flows from losing control of subsidiaries or other businesses | X duration, debit | IFRS for SMEs 7.5 d Disclosure |
| Cash flows used in obtaining control of subsidiaries or other businesses | (X) duration, credit | IFRS for SMEs 7.5 c Disclosure |
| Other cash receipts from sales of equity or debt instruments of other entities | X duration, debit | IFRS for SMEs 7.5 d Example |
| Other cash payments to acquire equity or debt instruments of other entities | (X) duration, credit | IFRS for SMEs 7.5 c Example |
| Other cash receipts from sales of interests in joint ventures | X duration, debit | IFRS for SMEs 7.5 d Example |
| Other cash payments to acquire interests in joint ventures | (X) duration, credit | IFRS for SMEs 7.5 c Example |
| Proceeds from sales of property, plant and equipment | X duration, debit | IFRS for SMEs 7.5 b Example |
| Purchase of property, plant and equipment | (X) duration, credit | IFRS for SMEs 7.5 a Example |
| Proceeds from sales of intangible assets | X duration, debit | IFRS for SMEs 7.5 b Example |
| Purchase of intangible assets | (X) duration, credit | IFRS for SMEs 7.5 a Example |
| Proceeds from sales of other long-term assets | X duration, debit | IFRS for SMEs 7.5 b Example |
| Purchase of other long-term assets | (X) duration, credit | IFRS for SMEs 7.5 a Example |
| Cash advances and loans made to other parties | (X) duration, credit | IFRS for SMEs 7.5 e Example |
| Cash receipts from repayment of advances and loans made to other parties | X duration, debit | IFRS for SMEs 7.5 f Example |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts | (X) duration, credit | IFRS for SMEs 7.5 g Example |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | X duration, debit | IFRS for SMEs 7.5 h Example |
| Dividends received | X duration, debit | IFRS for SMEs 7.14 Disclosure |
| Interest paid | (X) duration, credit | IFRS for SMEs 7.14 Disclosure |
| Interest received | X duration, debit | IFRS for SMEs 7.14 Disclosure |
| Income taxes refund (paid) | (X) duration, credit | IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example |
| Other inflows (outflows) of cash | X duration, debit | IFRS for SMEs 7.5 Disclosure |
| Net cash flows from (used in) investing activities | X duration, debit | IFRS for SMEs 7.5 Disclosure |
| Cash flows from (used in) financing activities [abstract] | | |
| Proceeds from issuing shares | X duration, debit | IFRS for SMEs 7.6 a Example |
| Proceeds from issuing other equity instruments | X duration, debit | IFRS for SMEs 7.6 a Example |
| Payments to acquire or redeem entity's shares | (X) duration, credit | IFRS for SMEs 7.6 b Example |
| Payments of other equity instruments | (X) duration, credit | IFRS for SMEs 7.6 Common practice |
| Proceeds from borrowings | X duration, debit | IFRS for SMEs 7.6 c Example |
| Repayments of borrowings | (X) duration, credit | IFRS for SMEs 7.6 d Example |
| Payments of finance lease liabilities | (X) duration, credit | IFRS for SMEs 7.6 e Example |

| | | |
|---|----------------------|--|
| Dividends paid | (X) duration, credit | IFRS for SMEs 7.14 Disclosure |
| Interest paid | (X) duration, credit | IFRS for SMEs 7.14 Disclosure |
| Income taxes refund (paid) | (X) duration, credit | IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example |
| Other inflows (outflows) of cash | X duration, debit | IFRS for SMEs 7.6 Disclosure |
| Net cash flows from (used in) financing activities | X duration, debit | IFRS for SMEs 7.6 Disclosure |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | X duration, debit | IFRS for SMEs 7.13 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 | IFRS for SMEs 7.13 Disclosure |
| Net increase (decrease) in cash and cash equivalents | X duration, debit | IFRS for SMEs 7.20 Disclosure |
| Cash and cash equivalents at beginning of period | X instant, debit | IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure |
| Cash and cash equivalents at end of period | X instant, debit | IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 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 | IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure |
| Adjustments to reconcile profit (loss) [abstract] | | |
| Adjustments for non-cash income tax expense | X duration, debit | IFRS for SMEs F5 Example |
| Adjustments for non-cash finance costs | X duration, debit | IFRS for SMEs F5 Example |
| Adjustments for income tax expense | X duration, debit | IFRS for SMEs 7.17 Disclosure |
| Adjustments for finance costs | X duration, debit | IFRS for SMEs 7.8 c Common practice |
| Adjustments for decrease (increase) in inventories | X duration, debit | IFRS for SMEs 7.8 a Common practice |
| Adjustments for decrease (increase) in trade accounts receivable | X duration, debit | IFRS for SMEs 7.8 a Common practice |
| Adjustments for decrease (increase) in other operating receivables | X duration, debit | IFRS for SMEs 7.8 a Common practice |
| Adjustments for increase (decrease) in trade accounts payable | X duration, debit | IFRS for SMEs 7.8 a Common practice |
| Adjustments for increase (decrease) in other operating payables | X duration, debit | IFRS for SMEs 7.8 a Common practice |
| Adjustments for depreciation and amortisation expense | X duration, debit | IFRS for SMEs 7.8 b Common practice |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss | X duration, debit | IFRS for SMEs 7.8 b Common practice |
| Adjustments for provisions | X duration, debit | IFRS for SMEs 7.8 b Common practice |
| Adjustments for unrealised foreign exchange losses (gains) | X duration, debit | IFRS for SMEs 7.8 b Common practice |
| Adjustments for share-based payments | X duration, debit | IFRS for SMEs 7.8 b Common practice |
| Adjustments for fair value losses (gains) | X duration, debit | IFRS for SMEs 7.8 b Common practice |
| Adjustments for undistributed profits of associates | (X) duration, credit | IFRS for SMEs 7.8 b Common practice |
| Adjustments for non-controlling interests | X duration, debit | IFRS for SMEs 7.8 b Common practice |
| Adjustments for accrued expenses (income) not yet paid (received) | (X) duration, credit | IFRS for SMEs 7.8 b Common practice |
| Other adjustments for non-cash items | X duration, debit | IFRS for SMEs 7.8 b Common practice |
| Adjustments for losses (gains) on disposal of non-current assets | X duration, debit | IFRS for SMEs 7.8 b Common practice |
| Other adjustments for which cash effects are investing or financing cash flow | X duration, debit | IFRS for SMEs 7.8 c Common practice |
| Other adjustments to reconcile profit (loss) | X duration, debit | IFRS for SMEs 7.8 Disclosure |
| Total adjustments to reconcile profit (loss) | X duration, debit | IFRS for SMEs 7.8 Disclosure |
| Dividends paid | (X) duration, credit | IFRS for SMEs 7.15 Disclosure |
| Dividends received | X duration, debit | IFRS for SMEs 7.15 Disclosure |
| Interest paid | (X) duration, credit | IFRS for SMEs 7.15 Disclosure |
| Interest received | X duration, debit | IFRS for SMEs 7.15 Disclosure |
| Income taxes refund (paid) | (X) duration, credit | IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example |
| Other inflows (outflows) of cash | X duration, debit | IFRS for SMEs 7.4 Disclosure |
| Net cash flows from (used in) operating activities | X duration | IFRS for SMEs 7.4 Disclosure |
| Cash flows from (used in) investing activities [abstract] | | |
| Cash flows from losing control of subsidiaries or other businesses | X duration, debit | IFRS for SMEs 7.5 d Disclosure |
| Cash flows used in obtaining control of subsidiaries or other businesses | (X) duration, credit | IFRS for SMEs 7.5 c Disclosure |
| Other cash receipts from sales of equity or debt instruments of other entities | X duration, debit | IFRS for SMEs 7.5 d Example |
| Other cash payments to acquire equity or debt instruments of other entities | (X) duration, credit | IFRS for SMEs 7.5 c Example |
| Other cash receipts from sales of interests in joint ventures | X duration, debit | IFRS for SMEs 7.5 d Example |
| Other cash payments to acquire interests in joint ventures | (X) duration, credit | IFRS for SMEs 7.5 c Example |
| Proceeds from sales of property, plant and equipment | X duration, debit | IFRS for SMEs 7.5 b Example |
| Purchase of property, plant and equipment | (X) duration, credit | IFRS for SMEs 7.5 a Example |

| | | |
|---|----------------------|--|
| Proceeds from sales of intangible assets | X duration, debit | IFRS for SMEs 7.5 b Example |
| Purchase of intangible assets | (X) duration, credit | IFRS for SMEs 7.5 a Example |
| Proceeds from sales of other long-term assets | X duration, debit | IFRS for SMEs 7.5 b Example |
| Purchase of other long-term assets | (X) duration, credit | IFRS for SMEs 7.5 a Example |
| Cash advances and loans made to other parties | (X) duration, credit | IFRS for SMEs 7.5 e Example |
| Cash receipts from repayment of advances and loans made to other parties | X duration, debit | IFRS for SMEs 7.5 f Example |
| Cash payments for future contracts, forward contracts, option contracts and swap contracts | (X) duration, credit | IFRS for SMEs 7.5 g Example |
| Cash receipts from future contracts, forward contracts, option contracts and swap contracts | X duration, debit | IFRS for SMEs 7.5 h Example |
| Dividends received | X duration, debit | IFRS for SMEs 7.14 Disclosure |
| Interest paid | (X) duration, credit | IFRS for SMEs 7.14 Disclosure |
| Interest received | X duration, debit | IFRS for SMEs 7.14 Disclosure |
| Income taxes refund (paid) | (X) duration, credit | IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example |
| Other inflows (outflows) of cash | X duration, debit | IFRS for SMEs 7.5 Disclosure |
| Net cash flows from (used in) investing activities | X duration, debit | IFRS for SMEs 7.5 Disclosure |
| Cash flows from (used in) financing activities [abstract] | | |
| Proceeds from issuing shares | X duration, debit | IFRS for SMEs 7.6 a Example |
| Proceeds from issuing other equity instruments | X duration, debit | IFRS for SMEs 7.6 a Example |
| Payments to acquire or redeem entity's shares | (X) duration, credit | IFRS for SMEs 7.6 b Example |
| Payments of other equity instruments | (X) duration, credit | IFRS for SMEs 7.6 Common practice |
| Proceeds from borrowings | X duration, debit | IFRS for SMEs 7.6 c Example |
| Repayments of borrowings | (X) duration, credit | IFRS for SMEs 7.6 d Example |
| Payments of finance lease liabilities | (X) duration, credit | IFRS for SMEs 7.6 e Example |
| Dividends paid | (X) duration, credit | IFRS for SMEs 7.14 Disclosure |
| Interest paid | (X) duration, credit | IFRS for SMEs 7.14 Disclosure |
| Income taxes refund (paid) | (X) duration, credit | IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example |
| Other inflows (outflows) of cash | X duration, debit | IFRS for SMEs 7.6 Disclosure |
| Net cash flows from (used in) financing activities | X duration, debit | IFRS for SMEs 7.6 Disclosure |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | X duration, debit | IFRS for SMEs 7.13 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 | IFRS for SMEs 7.13 Disclosure |
| Net increase (decrease) in cash and cash equivalents | X duration, debit | IFRS for SMEs 7.20 Disclosure |
| Cash and cash equivalents at beginning of period | X instant, debit | IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure |
| Cash and cash equivalents at end of period | X instant, debit | IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure |
| [610000] Statement of changes in equity | | |
| Statement of changes in equity [abstract] | | |
| Statement of changes in equity [table] | table | IFRS for SMEs 6.3 Disclosure |
| Components of equity [axis] | axis | IFRS for SMEs 6.3 Disclosure |
| Equity [member] | member [default] | IFRS for SMEs 6.3 Disclosure |
| Equity attributable to owners of parent [member] | member | IFRS for SMEs 6.3 Disclosure |
| Issued capital [member] | member | IFRS for SMEs 6.3 Disclosure |
| Share premium [member] | member | IFRS for SMEs 6.3 Disclosure |
| Treasury shares [member] | member | IFRS for SMEs 6.3 Disclosure |
| Other equity interest [member] | member | IFRS for SMEs 6.3 Disclosure |
| Other reserves [member] | member | IFRS for SMEs 4.12 b Disclosure, IFRS for SMEs 6.3 Disclosure |
| Reserve of exchange differences on translation [member] | member | IFRS for SMEs 6.3 Common practice |
| Reserve of cash flow hedges [member] | member | IFRS for SMEs 6.3 Common practice |
| Retained earnings [member] | member | IFRS for SMEs 6.3 Disclosure |
| Non-controlling interests [member] | member | IFRS for SMEs 6.3 Disclosure |
| Retrospective application and retrospective restatement [axis] | axis | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure |
| Currently stated [member] | member [default] | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure |
| Previously stated [member] | member | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS |

| | | |
|--|---------------------|--|
| | | for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure |
| Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member] | member | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure |
| Increase (decrease) due to changes in accounting policy [member] | member | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure |
| Increase (decrease) due to changes in accounting policy required by IFRSs [member] | member | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.13 c Disclosure |
| Increase (decrease) due to voluntary changes in accounting policy [member] | member | IFRS for SMEs 10.14 c Disclosure |
| Increase (decrease) due to corrections of prior period errors [member] | member | IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.23 c Disclosure |
| Statement of changes in equity [line items] | line items | |
| Equity at beginning of period | X instant, credit | IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure |
| Changes in equity [abstract] | | |
| Comprehensive income [abstract] | | |
| Profit (loss) | X duration, credit | IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure |
| Other comprehensive income | X duration, credit | IFRS for SMEs 5.4 b Disclosure, IFRS for SMEs 6.3 c (ii) Disclosure |
| Total comprehensive income | X duration, credit | IFRS for SMEs 5.5 i Disclosure, IFRS for SMEs 6.3 a Disclosure |
| Issue of equity | X duration, credit | IFRS for SMEs 6.3 c (iii) Disclosure |
| Dividends recognised as distributions to owners | (X) duration, debit | IFRS for SMEs 6.3 c (iii) Disclosure |
| Increase through other contributions by owners, equity | X duration, credit | IFRS for SMEs 6.3 c (iii) Disclosure |
| Decrease through other distributions to owners, equity | (X) duration, debit | IFRS for SMEs 6.3 c (iii) Disclosure |
| Increase (decrease) through other changes, equity | X duration, credit | IFRS for SMEs 6.3 c Disclosure |
| Increase (decrease) through treasury share transactions, equity | X duration, credit | IFRS for SMEs 6.3 c (iii) Disclosure |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity | X duration, credit | IFRS for SMEs 6.3 c (iii) Disclosure |
| Increase (decrease) through share-based payment transactions, equity | X duration, credit | IFRS for SMEs 6.3 c (iii) Disclosure |
| Total increase (decrease) in equity | X duration, credit | IFRS for SMEs 6.3 c Disclosure |
| Equity at end of period | X instant, credit | IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure |
| [650000] Statement of income and retained earnings, additional disclosures | | |
| Statement of income and retained earnings, additional disclosures [abstract] | | |
| Retained earnings at beginning of period | X instant, credit | IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e Disclosure |
| Dividends declared and paid or payable | (X) duration, debit | IFRS for SMEs 6.5 b Disclosure |
| Increase (decrease) through corrections of errors, retained earnings | X duration, credit | IFRS for SMEs 6.5 c Disclosure |
| Increase (decrease) through changes in accounting policies, retained earnings | X duration, credit | IFRS for SMEs 6.5 d Disclosure |
| Retained earnings at end of period | X instant, credit | IFRS for SMEs 4.11 f Disclosure, IFRS for SMEs 6.5 a Disclosure, IFRS for SMEs 6.5 e 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 | IFRS for SMEs 4.11 a Common practice |
| Buildings | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Total land and buildings | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Machinery | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Vehicles [abstract] | | |
| Ships | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Aircraft | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Motor vehicles | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Total vehicles | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Fixtures and fittings | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Office equipment | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Tangible exploration and evaluation assets | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Construction in progress | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Investment property whose fair value cannot be measured reliably without undue cost or effort on ongoing basis | X instant, debit | IFRS for SMEs 4.11 a Common practice |

| | | |
|---|-------------------|---|
| Other property, plant and equipment | X instant, debit | IFRS for SMEs 4.11 a Common practice |
| Total property, plant and equipment | X instant, debit | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure |
| Intangible assets and goodwill [abstract] | | |
| Intangible assets other than goodwill [abstract] | | |
| Brand names | X instant, debit | IFRS for SMEs 4.11 Common practice |
| Intangible exploration and evaluation assets | X instant, debit | IFRS for SMEs 4.11 Common practice |
| Mastheads and publishing titles | X instant, debit | IFRS for SMEs 4.11 Common practice |
| Computer software | X instant, debit | IFRS for SMEs 4.11 Common practice |
| Licences and franchises | X instant, debit | IFRS for SMEs 4.11 Common practice |
| Copyrights, patents and other industrial property rights, service and operating rights | X instant, debit | IFRS for SMEs 4.11 Common practice |
| Recipes, formulae, models, designs and prototypes | X instant, debit | IFRS for SMEs 4.11 Common practice |
| Intangible assets under development | X instant, debit | IFRS for SMEs 4.11 Common practice |
| Service concession arrangements, classified as intangible assets | X instant, debit | IFRS for SMEs 34.15 Common practice |
| Other intangible assets | X instant, debit | IFRS for SMEs 4.11 Common practice |
| Total intangible assets other than goodwill | X instant, debit | IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure |
| Goodwill | X instant, debit | IFRS for SMEs 4.3 Common practice |
| Total intangible assets and goodwill | X instant, debit | IFRS for SMEs 4.3 Common practice |
| Classes of current inventories [abstract] | | |
| Current inventories held for sale | X instant, debit | IFRS for SMEs 4.11 c (i) Disclosure |
| Current work in progress | X instant, debit | IFRS for SMEs 4.11 c (ii) Disclosure |
| Current materials and supplies to be consumed in production process or rendering services | X instant, debit | IFRS for SMEs 4.11 c (iii) Disclosure |
| Total current inventories | X instant, debit | IFRS for SMEs 13.22 b Disclosure, IFRS for SMEs 4.11 c Disclosure, IFRS for SMEs 4.2 d Disclosure |
| Trade and other non-current receivables [abstract] | | |
| Non-current receivables due from related parties | X instant, debit | IFRS for SMEs 4.11 b Disclosure |
| Non-current receivables due from other parties | X instant, debit | IFRS for SMEs 4.11 b Disclosure |
| Non-current receivables arising from accrued income not yet billed | X instant, debit | IFRS for SMEs 4.11 b Disclosure |
| Total trade and other non-current receivables | X instant, debit | IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure |
| Trade and other current receivables [abstract] | | |
| Current receivables due from related parties | X instant, debit | IFRS for SMEs 4.11 b Disclosure |
| Current receivables due from other parties | X instant, debit | IFRS for SMEs 4.11 b Disclosure |
| Current receivables arising from accrued income not yet billed | X instant, debit | IFRS for SMEs 4.11 b Disclosure |
| Total trade and other current receivables | X instant, debit | IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure |
| Trade and other receivables [abstract] | | |
| Receivables due from related parties | X instant, debit | IFRS for SMEs 4.11 b Disclosure |
| Receivables due from other parties | X instant, debit | IFRS for SMEs 4.11 b Disclosure |
| Receivables arising from accrued income not yet billed | X instant, debit | IFRS for SMEs 4.11 b Disclosure |
| Total trade and other receivables | X instant, debit | IFRS for SMEs 4.11 b Disclosure, IFRS for SMEs 4.2 b Disclosure |
| Cash and cash equivalents [abstract] | | |
| Cash [abstract] | | |
| Cash on hand | X instant, debit | IFRS for SMEs 7.20 Common practice |
| Balances with banks | X instant, debit | IFRS for SMEs 7.20 Common practice |
| Total cash | X instant, debit | IFRS for SMEs 7.20 Common practice |
| Cash equivalents [abstract] | | |
| Short-term deposits, classified as cash equivalents | X instant, debit | IFRS for SMEs 7.20 Common practice |
| Short-term investments, classified as cash equivalents | X instant, debit | IFRS for SMEs 7.20 Common practice |
| Other banking arrangements, classified as cash equivalents | X instant, debit | IFRS for SMEs 7.20 Common practice |
| Total cash equivalents | X instant, debit | IFRS for SMEs 7.20 Common practice |
| Other cash and cash equivalents | X instant, debit | IFRS for SMEs 7.20 Common practice |
| Total cash and cash equivalents | X instant, debit | IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure |
| Classes of other provisions [abstract] | | |
| Warranty provision [abstract] | | |
| Non-current warranty provision | X instant, credit | IFRS for SMEs 21A.4 Example |
| Current warranty provision | X instant, credit | IFRS for SMEs 21A.4 Example |
| Total warranty provision | X instant, credit | IFRS for SMEs 21A.4 Example |

| | | |
|---|-------------------|---|
| Restructuring provision [abstract] | | |
| Non-current restructuring provision | X instant, credit | IFRS for SMEs 21A.3 Example |
| Current restructuring provision | X instant, credit | IFRS for SMEs 21A.3 Example |
| Total restructuring provision | X instant, credit | IFRS for SMEs 21A.3 Example |
| Legal proceedings provision [abstract] | | |
| Non-current legal proceedings provision | X instant, credit | IFRS for SMEs 21A.9 Example |
| Current legal proceedings provision | X instant, credit | IFRS for SMEs 21A.9 Example |
| Total legal proceedings provision | X instant, credit | IFRS for SMEs 21A.9 Example |
| Refunds provision [abstract] | | |
| Non-current refunds provision | X instant, credit | IFRS for SMEs 21A.5 Example |
| Current refunds provision | X instant, credit | IFRS for SMEs 21A.5 Example |
| Total refunds provision | X instant, credit | IFRS for SMEs 21A.5 Example |
| Onerous contracts provision [abstract] | | |
| Non-current onerous contracts provision | X instant, credit | IFRS for SMEs 21A.2 Example |
| Current onerous contracts provision | X instant, credit | IFRS for SMEs 21A.2 Example |
| Total onerous contracts provision | X instant, credit | IFRS for SMEs 21A.2 Example |
| Miscellaneous other provisions [abstract] | | |
| Non-current miscellaneous other provisions | X instant, credit | IFRS for SMEs 4.11 e Common practice |
| Current miscellaneous other provisions | X instant, credit | IFRS for SMEs 4.11 e Common practice |
| Total miscellaneous other provisions | X instant, credit | IFRS for SMEs 4.11 e Common practice |
| Other provisions [abstract] | | |
| Other non-current provisions | X instant, credit | IFRS for SMEs 4.11 e Disclosure |
| Other current provisions | X instant, credit | IFRS for SMEs 4.11 e Disclosure |
| Total other provisions | X instant, credit | IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure |
| Trade and other non-current payables [abstract] | | |
| Non-current trade payables | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Non-current payables to related parties | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Deferred income classified as non-current | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Accruals classified as non-current | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Total trade and other non-current payables | X instant, credit | IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure |
| Trade and other current payables [abstract] | | |
| Current trade payables | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Current payables to related parties | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Deferred income classified as current | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Accruals classified as current | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Total trade and other current payables | X instant, credit | IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure |
| Trade and other payables [abstract] | | |
| Trade payables | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Payables to related parties | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Deferred income | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Accruals | X instant, credit | IFRS for SMEs 4.11 d Disclosure |
| Total trade and other payables | X instant, credit | IFRS for SMEs 4.11 d Disclosure, IFRS for SMEs 4.2 l Disclosure |
| Categories of non-current financial assets and non-current financial liabilities [abstract] | | |
| Non-current financial assets at fair value through profit or loss | X instant, debit | IFRS for SMEs 11.41 a Disclosure |
| Non-current financial assets that are debt instruments, at amortised cost | X instant, debit | IFRS for SMEs 11.41 b Disclosure |
| Non-current financial assets that are equity instruments, at cost | X instant, debit | IFRS for SMEs 11.41 c Disclosure |
| Non-current financial liabilities at fair value through profit or loss | X instant, credit | IFRS for SMEs 11.41 d Disclosure |
| Non-current financial liabilities at amortised cost | X instant, credit | IFRS for SMEs 11.41 e Disclosure |
| Non-current loan commitments, at cost | X instant, credit | IFRS for SMEs 11.41 f Disclosure |
| Categories of current financial assets and current financial liabilities [abstract] | | |
| Current financial assets at fair value through profit or loss | X instant, debit | IFRS for SMEs 11.41 a Disclosure |
| Current financial assets that are debt instruments, at amortised cost | X instant, debit | IFRS for SMEs 11.41 b Disclosure |
| Current financial assets that are equity instruments, at cost | X instant, debit | IFRS for SMEs 11.41 c Disclosure |
| Current financial liabilities at fair value through profit or loss | X instant, credit | IFRS for SMEs 11.41 d Disclosure |
| Current financial liabilities at amortised cost | X instant, credit | IFRS for SMEs 11.41 e Disclosure |
| Current loan commitments, at cost | X instant, credit | IFRS for SMEs 11.41 f Disclosure |
| Categories of financial assets and financial liabilities [abstract] | | |
| Financial assets at fair value through profit or loss | X instant, debit | IFRS for SMEs 11.41 a Disclosure |

| | | |
|--|--------------------|---|
| Financial assets that are debt instruments, at amortised cost | X instant, debit | IFRS for SMEs 11.41 b Disclosure |
| Financial assets that are equity instruments, at cost | X instant, debit | IFRS for SMEs 11.41 c Disclosure |
| Financial liabilities at fair value through profit or loss | X instant, credit | IFRS for SMEs 11.41 d Disclosure |
| Financial liabilities at amortised cost | X instant, credit | IFRS for SMEs 11.41 e Disclosure |
| Loan commitments, at cost | X instant, credit | IFRS for SMEs 11.41 f Disclosure |
| Other reserves [abstract] | | |
| Reserve of exchange differences on translation | X instant, credit | IFRS for SMEs 30.25 b Disclosure, IFRS for SMEs 4.3 Common practice |
| Reserve of cash flow hedges | X instant, credit | IFRS for SMEs 4.3 Common practice |
| Total other reserves | X instant, credit | IFRS for SMEs 4.11 f Disclosure |
| [800200] Notes - Analysis of income and expense | | |
| Analysis of income and expense [abstract] | | |
| Revenue [abstract] | | |
| Revenue from sale of goods | X duration, credit | IFRS for SMEs 23.30 b (i) Disclosure |
| Revenue from rendering of services | X duration, credit | IFRS for SMEs 23.30 b (ii) Disclosure |
| Revenue from construction contracts | X duration, credit | IFRS for SMEs 23.30 b (viii) Disclosure, IFRS for SMEs 23.31 a Disclosure |
| Royalty income | X duration, credit | IFRS for SMEs 23.30 b (iv) Disclosure |
| Interest income | X duration, credit | IFRS for SMEs 23.30 b (iii) Disclosure |
| Dividend income | X duration, credit | IFRS for SMEs 23.30 b (v) Disclosure |
| Revenue from commissions | X duration, credit | IFRS for SMEs 23.30 b (vi) Disclosure |
| Income from government grants | X duration, credit | IFRS for SMEs 23.30 b (vii) Disclosure, IFRS for SMEs 24.6 a Disclosure |
| Revenue from franchise fees | X duration, credit | IFRS for SMEs 23A.25 Example |
| Other revenue | X duration, credit | IFRS for SMEs 23.30 b (viii) Disclosure |
| Total revenue | X duration, credit | IFRS for SMEs 23.30 Disclosure, IFRS for SMEs 5.5 a Disclosure |
| Classes of employee benefits expense [abstract] | | |
| Wages and salaries | X duration, debit | IFRS for SMEs 28.4 Common practice |
| Social security contributions | X duration, debit | IFRS for SMEs 28.4 Common practice |
| Other short-term employee benefits | X duration, debit | IFRS for SMEs 28.4 Common practice |
| Post-employment benefit expense, defined contribution plans | X duration, debit | IFRS for SMEs 28.40 Disclosure |
| Post-employment benefit expense, defined benefit plans | X duration, debit | IFRS for SMEs 28.41 g (i) Disclosure |
| Termination benefits expense | X duration, debit | IFRS for SMEs 28.1 Common practice |
| Other long-term employee benefits | X duration, debit | IFRS for SMEs 28.1 Common practice |
| Other employee expense | X duration, debit | IFRS for SMEs 28.1 Common practice |
| Total employee benefits expense | X duration, debit | IFRS for SMEs 5.11 a Common practice |
| [810000] Notes - Corporate information and statement of IFRS compliance | | |
| Disclosure of notes and other explanatory information [text block] | text block | IFRS for SMEs 3.17 e Disclosure |
| Name of reporting entity or other means of identification | text | IFRS for SMEs 3.23 a Disclosure |
| Domicile of entity | text | IFRS for SMEs 3.24 a Disclosure |
| Legal form of entity | text | IFRS for SMEs 3.24 a Disclosure |
| Country of incorporation | text | IFRS for SMEs 3.24 a Disclosure |
| Address of entity's registered office | text | IFRS for SMEs 3.24 a Disclosure |
| Principal place of business | text | IFRS for SMEs 3.24 a Disclosure |
| Description of nature of entity's operations and principal activities | text | IFRS for SMEs 3.24 b Disclosure |
| Name of parent entity | text | IFRS for SMEs 33.5 Disclosure |
| Name of ultimate parent of group | text | IFRS for SMEs 33.5 Disclosure |
| Statement of IFRS compliance [text block] | text block | IFRS for SMEs 3.3 Disclosure, IFRS for SMEs 8.4 a Disclosure |
| Management conclusion on fair presentation as consequence of departure | text | IFRS for SMEs 3.5 a Disclosure |
| Explanation of departure from IFRS | text | IFRS for SMEs 3.5 b Disclosure, IFRS for SMEs 3.5 c 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 | IFRS for SMEs 3.7 a Disclosure |
| Explanation of adjustments that would be necessary to achieve fair presentation | text | IFRS for SMEs 3.7 b Disclosure |
| Disclosure of uncertainties of entity's ability to continue as going concern [text block] | text block | IFRS for SMEs 3.9 Disclosure |
| Explanation of fact and basis for preparation of financial statements when not going concern basis | text | IFRS for SMEs 3.9 Disclosure |
| Explanation of why entity not regarded as going concern | text | IFRS for SMEs 3.9 Disclosure |
| Description of reason for using longer or shorter reporting period | text | IFRS for SMEs 3.10 a Disclosure, IFRS for SMEs 3.10 b Disclosure |
| Description of fact that amounts presented in financial statements are not entirely comparable | text | IFRS for SMEs 3.10 c Disclosure |
| Disclosure of reclassifications or changes in presentation [text block] | text block | IFRS for SMEs 3.12 Disclosure |

| | | |
|---|-------------------|--|
| Disclosure of reclassifications or changes in presentation [abstract] | | |
| Disclosure of reclassifications or changes in presentation [table] | table | IFRS for SMEs 3.12 Disclosure |
| Reclassified items [axis] | axis | IFRS for SMEs 3.12 Disclosure |
| Reclassified items [member] | member [default] | IFRS for SMEs 3.12 Disclosure |
| Disclosure of reclassifications or changes in presentation [line items] | line items | |
| Description of nature of reclassifications or changes in presentation | text | IFRS for SMEs 3.12 a Disclosure |
| Amount of reclassifications or changes in presentation | X duration | IFRS for SMEs 3.12 b Disclosure |
| Description of reason for reclassifications or changes in presentation | text | IFRS for SMEs 3.12 c Disclosure |
| Description of reason why reclassification of comparative amounts is impracticable | text | IFRS for SMEs 3.13 Disclosure |
| Disclosure of summary of significant accounting policies [text block] | text block | IFRS for SMEs 8.4 b Disclosure |
| Explanation of measurement bases used in preparing financial statements [text block] | text block | IFRS for SMEs 8.5 a Disclosure |
| Description of other accounting policies relevant to understanding of financial statements [text block] | text block | IFRS for SMEs 8.5 b Disclosure |
| Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts | text | IFRS for SMEs 8.6 Disclosure |
| Description of basis for preparing and presenting information not required by IFRS for SMEs | text | IFRS for SMEs 3.25 Disclosure |
| Explanation of sources of estimation uncertainty with significant risk of causing material adjustment | text | IFRS for SMEs 8.7 Disclosure |
| Disclosure of assets and liabilities with significant risk of material adjustment [text block] | text block | IFRS for SMEs 8.7 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 | IFRS for SMEs 8.7 Disclosure |
| Assets and liabilities [axis] | axis | IFRS for SMEs 8.7 Disclosure |
| Assets and liabilities [member] | member [default] | IFRS for SMEs 8.7 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 | IFRS for SMEs 8.7 a Disclosure |
| Description of nature of liabilities with significant risk of material adjustments within next financial year | text | IFRS for SMEs 8.7 a Disclosure |
| Assets with significant risk of material adjustments within next financial year | X instant, debit | IFRS for SMEs 8.7 b Disclosure |
| Liabilities with significant risk of material adjustments within next financial year | X instant, credit | IFRS for SMEs 8.7 b 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 | IFRS for SMEs - 10 Scope of this section Disclosure |
| Disclosure of initial application of standards or interpretations [text block] | text block | IFRS for SMEs 10.13 a Disclosure |
| Disclosure of voluntary change in accounting policy [text block] | text block | IFRS for SMEs 10.14 Disclosure |
| Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy | text | IFRS for SMEs 10.13 d Disclosure, IFRS for SMEs 10.14 d Disclosure |
| Disclosure of changes in accounting estimates [text block] | text block | IFRS for SMEs 10.18 Disclosure |
| Disclosure of changes in accounting estimates [abstract] | | |
| Disclosure of changes in accounting estimates [table] | table | IFRS for SMEs 10.18 Disclosure |
| Accounting estimates [axis] | axis | IFRS for SMEs 10.18 Disclosure |
| Accounting estimates [member] | member [default] | IFRS for SMEs 10.18 Disclosure |
| Disclosure of changes in accounting estimates [line items] | line items | |
| Description of nature of change in accounting estimate [text block] | text block | IFRS for SMEs 10.18 Disclosure |
| Increase (decrease) in accounting estimate | X duration | IFRS for SMEs 10.18 Disclosure |
| Description of fact that amount of change in accounting estimate is impracticable [text block] | text block | IFRS for SMEs 10.18 Disclosure |
| Description of nature of accounting errors in prior periods [text block] | text block | IFRS for SMEs 10.23 a Disclosure |
| Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors | text | IFRS for SMEs 10.23 d Disclosure |
| [815000] Notes - Events after reporting period | | |
| Disclosure of events after reporting period [text block] | text block | IFRS for SMEs - 32 Disclosure Disclosure |
| Explanation of body of authorisation | text | IFRS for SMEs 32.9 Disclosure |
| Date of authorisation for issue of financial statements | yyyy-mm-dd | IFRS for SMEs 32.9 Disclosure |
| Explanation of fact that entity's owners or others have power to amend financial statements after issue | text | IFRS for SMEs 32.9 Disclosure |
| Disclosure of non-adjusting events after reporting period [text block] | text block | IFRS for SMEs 32.10 Disclosure |
| Disclosure of non-adjusting events after reporting period [abstract] | | |
| Disclosure of non-adjusting events after reporting period [table] | table | IFRS for SMEs 32.10 Disclosure |
| Non-adjusting events after reporting period [axis] | axis | IFRS for SMEs 32.10 Disclosure |
| Non-adjusting events after reporting period [member] | member [default] | IFRS for SMEs 32.10 Disclosure |
| Major business combination [member] | member | IFRS for SMEs 32.11 a Example |
| Disposal of major subsidiary [member] | member | IFRS for SMEs 32.11 a Example |
| Announcement of plan to discontinue operation [member] | member | IFRS for SMEs 32.11 b Example |
| Major purchases of assets [member] | member | IFRS for SMEs 32.11 c Example |
| Other disposals of assets [member] | member | IFRS for SMEs 32.11 c Example |
| Expropriation of major assets by government [member] | member | IFRS for SMEs 32.11 c Example |

| | | |
|--|----------------------|---|
| Destruction of major production plant [member] | member | IFRS for SMEs 32.11 d Example |
| Announcing or commencing implementation of major restructuring [member] | member | IFRS for SMEs 32.11 e Example |
| Issues or repurchases of entity's debt or equity instruments [member] | member | IFRS for SMEs 32.11 f Example |
| Abnormally large changes in asset prices or foreign exchange rates [member] | member | IFRS for SMEs 32.11 g Example |
| Changes in tax rates or tax laws enacted or announced [member] | member | IFRS for SMEs 32.11 h Example |
| Entering into significant commitments or contingent liabilities [member] | member | IFRS for SMEs 32.11 i Example |
| Commencement of major litigation [member] | member | IFRS for SMEs 32.11 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 | IFRS for SMEs 32.10 a Disclosure |
| Explanation of financial effect of non-adjusting event after reporting period [text block] | text block | IFRS for SMEs 32.10 b Disclosure |
| [816000] Notes - Hyperinflationary reporting | | |
| Disclosure of hyperinflationary reporting [text block] | text block | IFRS for SMEs - 31 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 | IFRS for SMEs 31.15 a Disclosure |
| Description of identity of price index | text | IFRS for SMEs 31.15 b Disclosure |
| Level of price index | X.XX instant | IFRS for SMEs 31.15 b Disclosure |
| Price index movements | X.XX duration | IFRS for SMEs 31.15 b Disclosure |
| Gains (losses) on net monetary position | X duration, credit | IFRS for SMEs 31.15 c Disclosure |
| [817000] Notes - Business combinations | | |
| Disclosure of business combinations [text block] | text block | IFRS for SMEs - 19 Disclosures Disclosure |
| Disclosure of detailed information about business combinations [text block] | text block | IFRS for SMEs 19.25 Example |
| Disclosure of detailed information about business combination [abstract] | | |
| Disclosure of detailed information about business combination [table] | table | IFRS for SMEs 19.25 Disclosure |
| Business combinations [axis] | axis | IFRS for SMEs 19.25 Disclosure |
| Entity's total for business combinations [member] | member [default] | IFRS for SMEs 19.25 Disclosure |
| Business combinations [member] | member | IFRS for SMEs 19.25 Disclosure |
| Disclosure of detailed information about business combination [line items] | line items | |
| Name of acquiree | text | IFRS for SMEs 19.25 a Disclosure |
| Description of acquiree | text | IFRS for SMEs 19.25 a Disclosure |
| Date of acquisition | yyyy-mm-dd | IFRS for SMEs 19.25 b Disclosure |
| Percentage of voting equity interests acquired | X.XX instant | IFRS for SMEs 19.25 c Disclosure |
| Cost of business combination | X duration, debit | IFRS for SMEs 19.25 d Disclosure |
| Description of components of cost of business combination | text | IFRS for SMEs 19.25 d 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 for SMEs 19.25 e Example |
| Inventory recognised as of acquisition date | X instant, debit | IFRS for SMEs 19.25 e Example |
| Property, plant and equipment recognised as of acquisition date | X instant, debit | IFRS for SMEs 19.25 e Example |
| Identifiable intangible assets recognised as of acquisition date | X instant, debit | IFRS for SMEs 19.25 e Example |
| Financial liabilities recognised as of acquisition date | (X) instant, credit | IFRS for SMEs 19.25 e Example |
| Contingent liabilities recognised as of acquisition date | (X) instant, credit | IFRS for SMEs 19.25 e Example |
| Net identifiable assets acquired (liabilities assumed) | X instant, debit | IFRS for SMEs 19.25 e Example |
| Gain recognised in bargain purchase transaction | X duration, credit | IFRS for SMEs 19.25 f Disclosure |
| Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised | text | IFRS for SMEs 19.25 f Disclosure |
| Reconciliation of changes in goodwill [abstract] | | |
| Goodwill at beginning of period | X instant, debit | IFRS for SMEs 4.3 Common practice |
| Changes in goodwill [abstract] | | |
| Additional recognition, goodwill | X duration, debit | IFRS for SMEs 19.26 a Disclosure |
| Increase (decrease) through net exchange differences, goodwill | X duration, debit | IFRS for SMEs 19.26 d Disclosure |
| Increase (decrease) through other changes, goodwill | X duration, debit | IFRS for SMEs 19.26 d Disclosure |
| Impairment loss recognised in profit or loss, goodwill | (X) duration | IFRS for SMEs 19.26 b Disclosure |
| Amortisation, goodwill | (X) duration | IFRS for SMEs 19.26 d Disclosure |
| Decrease through disposal of previously acquired businesses, goodwill | (X) duration, credit | IFRS for SMEs 19.26 c Disclosure |
| Total increase (decrease) in goodwill | X duration, debit | IFRS for SMEs 19.26 Disclosure |
| Goodwill at end of period | X instant, debit | IFRS for SMEs 4.3 Common practice |
| [818000] Notes - Related party | | |
| Disclosure of related party [text block] | text block | IFRS for SMEs - 33 Disclosures Disclosure |
| Name of parent entity | text | IFRS for SMEs 33.5 Disclosure |
| Name of ultimate parent of group | text | IFRS for SMEs 33.5 Disclosure |
| Name of most senior parent entity producing publicly available financial statements | text | IFRS for SMEs 33.5 Disclosure |
| Explanation of relationships between parent and subsidiaries | text | IFRS for SMEs 33.5 Disclosure |

| | | |
|--|--------------------|--|
| Key management personnel compensation | X duration, debit | IFRS for SMEs 33.7 Disclosure |
| Disclosure of transactions between related parties [text block] | text block | IFRS for SMEs 33.10 Disclosure |
| Disclosure of transactions between related parties [abstract] | | |
| Disclosure of transactions between related parties [table] | table | IFRS for SMEs 33.10 Disclosure |
| Categories of related parties [axis] | axis | IFRS for SMEs 33.10 Disclosure |
| Entity's total for related parties [member] | member [default] | IFRS for SMEs 33.10 Disclosure |
| Related parties [member] | member | IFRS for SMEs 33.10 Disclosure |
| Entities with control, joint control or significant influence over entity [member] | member | IFRS for SMEs 33.10 a Disclosure |
| Entities over which entity has control, joint control or significant influence [member] | member | IFRS for SMEs 33.10 b Disclosure |
| Key management personnel of entity or parent [member] | member | IFRS for SMEs 33.10 c Disclosure |
| Other related parties [member] | member | IFRS for SMEs 33.10 d Disclosure |
| Disclosure of transactions between related parties [line items] | line items | |
| Description of transactions with related party | text | IFRS for SMEs 33.9 Disclosure |
| Description of nature of related party relationship | text | IFRS for SMEs 33.9 Disclosure |
| Related party transactions [abstract] | | |
| Purchases of goods, related party transactions | X duration, debit | IFRS for SMEs 33.12 a Example |
| Revenue from sale of goods, related party transactions | X duration, credit | IFRS for SMEs 33.12 a Example |
| Purchases of property and other assets, related party transactions | X duration, debit | IFRS for SMEs 33.12 b Example |
| Sales of property and other assets, related party transactions | X duration, credit | IFRS for SMEs 33.12 b Example |
| Services received, related party transactions | X duration, debit | IFRS for SMEs 33.12 c Example |
| Revenue from rendering of services, related party transactions | X duration, credit | IFRS for SMEs 33.12 c Example |
| Leases as lessor, related party transactions | X duration | IFRS for SMEs 33.12 d Example |
| Leases as lessee, related party transactions | X duration | IFRS for SMEs 33.12 d Example |
| Transfers of research and development from entity, related party transactions | X duration | IFRS for SMEs 33.12 e Example |
| Transfers of research and development to entity, related party transactions | X duration | IFRS for SMEs 33.12 e Example |
| Transfers under license agreements from entity, related party transactions | X duration | IFRS for SMEs 33.12 f Example |
| Transfers under license agreements to entity, related party transactions | X duration | IFRS for SMEs 33.12 f Example |
| Transfers under finance agreements from entity, related party transactions | X duration | IFRS for SMEs 33.12 g Example |
| Transfers under finance agreements to entity, related party transactions | X duration | IFRS for SMEs 33.12 g Example |
| Provision of guarantees or collateral by entity, related party transactions | X duration | IFRS for SMEs 33.12 h Example |
| Provision of guarantees or collateral to entity, related party transactions | X duration | IFRS for SMEs 33.12 h Example |
| Settlement of liabilities by entity on behalf of related party, related party transactions | X duration | IFRS for SMEs 33.12 i Example |
| Settlement of liabilities on behalf of entity by related party, related party transactions | X duration | IFRS for SMEs 33.12 i Example |
| Participation in defined benefit plan that shares risks between group entities, related party transactions | X duration | IFRS for SMEs 33.12 j Example |
| Outstanding balances for related party transactions [abstract] | | |
| Amounts payable, related party transactions | X instant, credit | IFRS for SMEs 33.9 b Disclosure |
| Amounts receivable, related party transactions | X instant, debit | IFRS for SMEs 33.9 b Disclosure |
| Explanation of terms and conditions of outstanding balances for related party transaction | text | IFRS for SMEs 33.9 b (i) Disclosure |
| Explanation of details of guarantees given or received of outstanding balances for related party transaction | text | IFRS for SMEs 33.9 b (ii) Disclosure |
| Provisions for doubtful debts related to outstanding balances of related party transaction | X instant, credit | IFRS for SMEs 33.9 c Disclosure |
| Expense recognised during period for bad and doubtful debts for related party transaction | X duration, debit | IFRS for SMEs 33.9 d Disclosure |
| [819100] Notes - First time adoption | | |
| Disclosure of first-time adoption [text block] | text block | IFRS for SMEs - 35 Disclosures Disclosure |
| Disclosure of comparative information prepared under previous GAAP [text block] | text block | IFRS for SMEs 35.13 Disclosure |
| Disclosure of comparative information prepared under previous GAAP [abstract] | | |
| Disclosure of comparative information prepared under previous GAAP [table] | table | IFRS for SMEs 35.13 Disclosure |
| Financial effect of transition from previous GAAP to IFRSs [axis] | axis | IFRS for SMEs 35.13 Disclosure |
| IFRSs [member] | member [default] | IFRS for SMEs 35.13 Disclosure |
| Previous GAAP [member] | member | IFRS for SMEs 35.13 Disclosure |
| Effect of transition to IFRSs [member] | member | IFRS for SMEs 35.13 Disclosure |
| Disclosure of comparative information prepared under previous GAAP [line items] | line items | |
| Equity | X instant, credit | IFRS for SMEs 35.13 b Disclosure, IFRS for SMEs 4.2 q Disclosure, IFRS for SMEs 6.3 c Disclosure |
| Profit (loss) | X duration, credit | IFRS for SMEs 35.13 c Disclosure, IFRS for SMEs 5.5 f Disclosure, IFRS for SMEs 6.3 c (i) Disclosure, IFRS for SMEs 7.7 b Disclosure |
| Explanation of effect of transition on reported financial position | text | IFRS for SMEs 35.12 Disclosure |
| Explanation of effect of transition on reported financial performance | text | IFRS for SMEs 35.12 Disclosure |
| Explanation of effect of transition on reported cash flows | text | IFRS for SMEs 35.12 Disclosure |

| | | |
|---|----------------------|---|
| Explanation of fact that financial statements for previous periods not presented | text | IFRS for SMEs 35.15 Disclosure |
| [822100] Notes - Property, plant and equipment | | |
| Disclosure of property, plant and equipment [text block] | text block | IFRS for SMEs - 17 Disclosures Disclosure |
| Disclosure of detailed information about property, plant and equipment [text block] | text block | IFRS for SMEs 17.31 Disclosure |
| Disclosure of detailed information about property, plant and equipment [abstract] | | |
| Disclosure of detailed information about property, plant and equipment [table] | table | IFRS for SMEs 17.31 Disclosure |
| Classes of property, plant and equipment [axis] | axis | IFRS for SMEs 17.31 Disclosure |
| Property, plant and equipment [member] | member [default] | IFRS for SMEs 17.31 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure |
| Land and buildings [member] | member | IFRS for SMEs 17.2 Common practice |
| Land [member] | member | IFRS for SMEs 17.2 Common practice |
| Buildings [member] | member | IFRS for SMEs 17.2 Common practice |
| Machinery [member] | member | IFRS for SMEs 17.2 Common practice |
| Vehicles [member] | member | IFRS for SMEs 17.2 Common practice |
| Ships [member] | member | IFRS for SMEs 17.2 Common practice |
| Aircraft [member] | member | IFRS for SMEs 17.2 Common practice |
| Motor vehicles [member] | member | IFRS for SMEs 17.2 Common practice |
| Fixtures and fittings [member] | member | IFRS for SMEs 17.2 Common practice |
| Office equipment [member] | member | IFRS for SMEs 17.2 Common practice |
| Tangible exploration and evaluation assets [member] | member | IFRS for SMEs 17.2 Common practice |
| Construction in progress [member] | member | IFRS for SMEs 17.2 Common practice |
| Investment property whose fair value cannot be measured reliably without undue cost or effort on ongoing basis [member] | member | IFRS for SMEs 17.2 Common practice |
| Other property, plant and equipment [member] | member | IFRS for SMEs 17.2 Common practice |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 34.7 c Disclosure |
| Carrying amount [member] | member [default] | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.7 c Disclosure |
| Gross carrying amount [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| Accumulated depreciation, amortisation and impairment [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| Disclosure of detailed information about property, plant and equipment [line items] | line items | |
| Measurement bases, property, plant and equipment | text | IFRS for SMEs 17.31 a Disclosure |
| Depreciation method, property, plant and equipment | text | IFRS for SMEs 17.31 b Disclosure |
| Useful lives or depreciation rates, property, plant and equipment | text | IFRS for SMEs 17.31 c Disclosure |
| Reconciliation of changes in property, plant and equipment [abstract] | | |
| Property, plant and equipment at beginning of period | X instant, debit | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure |
| Changes in property, plant and equipment [abstract] | | |
| Additions other than through business combinations, property, plant and equipment | X duration, debit | IFRS for SMEs 17.31 e (i) Disclosure |
| Acquisitions through business combinations, property, plant and equipment | X duration, debit | IFRS for SMEs 17.31 e (iii) Disclosure |
| Transfers to investment property, when reliable measure of fair value becomes available, property, plant and equipment | (X) duration, credit | IFRS for SMEs 17.31 e (iv) Disclosure |
| Increase (decrease) through net exchange differences, property, plant and equipment | X duration, debit | IFRS for SMEs 17.31 e (vii) Disclosure |
| Depreciation, property, plant and equipment | (X) duration | IFRS for SMEs 17.31 e (vi) Disclosure |
| Impairment loss recognised in profit or loss, property, plant and equipment | (X) duration | IFRS for SMEs 17.31 e (v) Disclosure |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment | X duration | IFRS for SMEs 17.31 e (v) Disclosure |
| Increase (decrease) through other changes, property, plant and equipment | X duration, debit | IFRS for SMEs 17.31 e (vii) Disclosure |
| Disposals, property, plant and equipment | (X) duration, credit | IFRS for SMEs 17.31 e (ii) Disclosure |
| Total increase (decrease) in property, plant and equipment | X duration, debit | IFRS for SMEs 17.31 e Disclosure |

| | | |
|---|--------------------|---|
| Property, plant and equipment at end of period | X instant, debit | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 4.11 a Disclosure, IFRS for SMEs 4.2 e Disclosure |
| Property, plant and equipment, restrictions on title | X instant, debit | IFRS for SMEs 17.32 a Disclosure |
| Description of existence of restrictions on title, property, plant and equipment | text | IFRS for SMEs 17.32 a Disclosure |
| Property, plant and equipment, pledged as security | X instant, debit | IFRS for SMEs 17.32 a Disclosure |
| Contractual commitments for acquisition of property, plant and equipment | X instant, credit | IFRS for SMEs 17.32 b Disclosure |
| [822390] Notes - Financial instruments | | |
| Disclosure of financial instruments [text block] | text block | IFRS for SMEs - 11 Disclosures Disclosure |
| Categories of financial assets and financial liabilities [abstract] | | |
| Financial assets at fair value through profit or loss | X instant, debit | IFRS for SMEs 11.41 a Disclosure |
| Financial assets that are debt instruments, at amortised cost | X instant, debit | IFRS for SMEs 11.41 b Disclosure |
| Financial assets that are equity instruments, at cost | X instant, debit | IFRS for SMEs 11.41 c Disclosure |
| Financial liabilities at fair value through profit or loss | X instant, credit | IFRS for SMEs 11.41 d Disclosure |
| Financial liabilities at amortised cost | X instant, credit | IFRS for SMEs 11.41 e Disclosure |
| Loan commitments, at cost | X instant, credit | IFRS for SMEs 11.41 f Disclosure |
| Description of methods and assumptions to determine fair value | text | IFRS for SMEs 11.43 Disclosure |
| Description of reason why reliable measure of fair value for equity instrument measured at fair value through profit or loss is no longer available | text | IFRS for SMEs 11.44 Disclosure |
| Disclosure of transferred financial assets that are not derecognised in their entirety [text block] | text block | IFRS for SMEs 11.45 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 for SMEs 11.45 Disclosure |
| Transferred financial assets that are not derecognised in their entirety [axis] | axis | IFRS for SMEs 11.45 Disclosure |
| Transferred financial assets that are not derecognised in their entirety [member] | member [default] | IFRS for SMEs 11.45 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 for SMEs 11.45 a Disclosure |
| Description of nature of risks and rewards of ownership to which entity is exposed | text | IFRS for SMEs 11.45 b Disclosure |
| Assets that entity continues to recognise | X instant, debit | IFRS for SMEs 11.45 c Disclosure |
| Associated liabilities that entity continues to recognise | X instant, credit | IFRS for SMEs 11.45 c Disclosure |
| Financial assets pledged as collateral for liabilities or contingent liabilities | X instant, debit | IFRS for SMEs 11.46 a Disclosure |
| Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities | text | IFRS for SMEs 11.46 b Disclosure |
| Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable | text | IFRS for SMEs 11.47 a Disclosure |
| Loans payable in default | X instant, credit | IFRS for SMEs 11.47 b Disclosure |
| Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue | text | IFRS for SMEs 11.47 c 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 | X duration, credit | IFRS for SMEs 11.48 a (i) Disclosure |
| Gains (losses) on financial liabilities at fair value through profit or loss | X duration, credit | IFRS for SMEs 11.48 a (ii) Disclosure |
| Gains (losses) on financial assets at amortised cost | X duration, credit | IFRS for SMEs 11.48 a (iii) Disclosure |
| Gains (losses) on financial liabilities at amortised cost | X duration, credit | IFRS for SMEs 11.48 a (iv) 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 | IFRS for SMEs 11.48 b Disclosure |
| Interest expense for financial liabilities not at fair value through profit or loss | X duration, debit | IFRS for SMEs 11.48 b Disclosure |
| Disclosure of financial assets [text block] | text block | IFRS for SMEs 11.48 c Disclosure |
| Disclosure of financial assets [abstract] | | |
| Disclosure of financial assets [table] | table | IFRS for SMEs 11.48 c Disclosure |
| Classes of financial assets [axis] | axis | IFRS for SMEs 11.48 c Disclosure |
| Financial assets, class [member] | member [default] | IFRS for SMEs 11.48 c Disclosure |
| Disclosure of financial assets [line items] | line items | |
| Impairment loss on financial assets | X duration, debit | IFRS for SMEs 11.48 c Disclosure |
| Disclosure of hedge accounting [text block] | text block | IFRS for SMEs 12.26 Disclosure |
| Disclosure of detailed information about hedges [text block] | text block | IFRS for SMEs 12.27 Disclosure |
| Disclosure of detailed information about hedges [abstract] | | |
| Disclosure of detailed information about hedges [table] | table | IFRS for SMEs 12.27 Disclosure |
| Types of risks [axis] | axis | IFRS for SMEs 12.27 Disclosure |
| Risks [member] | member [default] | IFRS for SMEs 12.27 Disclosure |
| Interest rate risks of debt instruments measured at amortised cost [member] | member | IFRS for SMEs 12.17 a Disclosure |
| Foreign exchange or interest rate risks in firm commitment or highly probable forecast transactions [member] | member | IFRS for SMEs 12.17 b Disclosure |

| | | |
|--|--------------------|---|
| Price risks of commodity or firm commitments or highly probable forecast transactions to purchase or sell commodity [member] | member | IFRS for SMEs 12.17 c Disclosure |
| Foreign exchange risks in net investment in foreign operations [member] | member | IFRS for SMEs 12.17 d Disclosure |
| Disclosure of detailed information about hedges [line items] | line items | |
| Description of type of hedge | text | IFRS for SMEs 12.27 a Disclosure |
| Description of financial instruments designated as hedging instruments | text | IFRS for SMEs 12.27 b Disclosure |
| Financial instruments designated as hedging instruments, at fair value | X instant | IFRS for SMEs 12.27 b Disclosure |
| Description of nature of risks being hedged | text | IFRS for SMEs 12.27 c Disclosure |
| Gains (losses) on hedging instrument, fair value hedges | X duration, credit | IFRS for SMEs 12.28 a Disclosure |
| Gains (losses) on hedged item attributable to hedged risk, fair value hedges | X duration, credit | IFRS for SMEs 12.28 b Disclosure |
| Description of periods when cash flows expected to occur | text | IFRS for SMEs 12.29 a Disclosure |
| Description of periods when cash flows affect profit or loss | text | IFRS for SMEs 12.29 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 | IFRS for SMEs 12.29 b Disclosure |
| Gains (losses) on cash flow hedges, net of tax | X duration, credit | IFRS for SMEs 12.29 c Disclosure |
| Gains (losses) on cash flow hedges, before tax | X duration, credit | IFRS for SMEs 12.29 c Disclosure |
| Reclassification adjustments on cash flow hedges, net of tax | X duration, debit | IFRS for SMEs 12.29 d Disclosure |
| Reclassification adjustments on cash flow hedges, before tax | X duration, debit | IFRS for SMEs 12.29 d Disclosure |
| Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss | X duration, credit | IFRS for SMEs 12.29 e Disclosure |
| [823180] Notes - Intangible assets | | |
| Disclosure of intangible assets [text block] | text block | IFRS for SMEs - 18 Disclosures Disclosure |
| Disclosure of detailed information about intangible assets [text block] | text block | IFRS for SMEs 18.27 Disclosure |
| Disclosure of detailed information about intangible assets [abstract] | | |
| Disclosure of detailed information about intangible assets [table] | table | IFRS for SMEs 18.27 Disclosure |
| Classes of intangible assets other than goodwill [axis] | axis | IFRS for SMEs 18.27 Disclosure |
| Intangible assets other than goodwill [member] | member [default] | IFRS for SMEs 18.27 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 d Disclosure |
| Brand names [member] | member | IFRS for SMEs 18.27 Common practice |
| Intangible exploration and evaluation assets [member] | member | IFRS for SMEs 18.27 Common practice |
| Mastheads and publishing titles [member] | member | IFRS for SMEs 18.27 Common practice |
| Computer software [member] | member | IFRS for SMEs 18.27 Common practice |
| Licences and franchises [member] | member | IFRS for SMEs 18.27 Common practice |
| Copyrights, patents and other industrial property rights, service and operating rights [member] | member | IFRS for SMEs 18.27 Common practice |
| Recipes, formulae, models, designs and prototypes [member] | member | IFRS for SMEs 18.27 Common practice |
| Intangible assets under development [member] | member | IFRS for SMEs 18.27 Common practice |
| Service concession arrangements, classified as intangible assets [member] | member | IFRS for SMEs 34.15 Common practice |
| Other intangible assets [member] | member | IFRS for SMEs 18.27 Common practice |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 34.7 c Disclosure |
| Carrying amount [member] | member [default] | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.7 c Disclosure |
| Gross carrying amount [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| Accumulated depreciation, amortisation and impairment [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| 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 | IFRS for SMEs 18.27 d Disclosure |
| Amortisation method, intangible assets other than goodwill | text | IFRS for SMEs 18.27 b Disclosure |
| Useful lives or amortisation rates, intangible assets other than goodwill | text | IFRS for SMEs 18.27 a Disclosure |
| Reconciliation of changes in intangible assets other than goodwill [abstract] | | |
| Intangible assets other than goodwill at beginning of period | X instant, debit | IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure |
| Changes in intangible assets other than goodwill [abstract] | | |

| | | |
|--|----------------------|---|
| Additions other than through business combinations, intangible assets other than goodwill | X duration, debit | IFRS for SMEs 18.27 e (i) Disclosure |
| Acquisitions through business combinations, intangible assets other than goodwill | X duration, debit | IFRS for SMEs 18.27 e (iii) Disclosure |
| Increase (decrease) through net exchange differences, intangible assets other than goodwill | X duration, debit | IFRS for SMEs 18.27 e (vi) Disclosure |
| Amortisation, intangible assets other than goodwill | (X) duration | IFRS for SMEs 18.27 e (iv) Disclosure |
| Impairment loss recognised in profit or loss, intangible assets other than goodwill | (X) duration | IFRS for SMEs 18.27 e (v) Disclosure |
| Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill | X duration | IFRS for SMEs 18.27 e (v) Disclosure |
| Increase (decrease) through other changes, intangible assets other than goodwill | X duration, debit | IFRS for SMEs 18.27 e (vi) Disclosure |
| Disposals, intangible assets other than goodwill | (X) duration, credit | IFRS for SMEs 18.27 e (ii) Disclosure |
| Total increase (decrease) in intangible assets other than goodwill | X duration, debit | IFRS for SMEs 18.27 e Disclosure |
| Intangible assets other than goodwill at end of period | X instant, debit | IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 4.2 g Disclosure |
| Disclosure of intangible assets material to entity [text block] | text block | IFRS for SMEs 18.28 a Disclosure |
| Disclosure of intangible assets material to entity [abstract] | | |
| Disclosure of intangible assets material to entity [table] | table | IFRS for SMEs 18.28 a Disclosure |
| Intangible assets material to entity [axis] | axis | IFRS for SMEs 18.28 a Disclosure |
| Intangible assets material to entity [member] | member [default] | IFRS for SMEs 18.28 a Disclosure |
| Disclosure of intangible assets material to entity [line items] | line items | |
| Description of intangible assets material to entity | text | IFRS for SMEs 18.28 a Disclosure |
| Intangible assets material to entity | X instant, debit | IFRS for SMEs 18.28 a Disclosure |
| Remaining amortisation period of intangible assets material to entity | X.XX instant | IFRS for SMEs 18.28 a Disclosure |
| Intangible assets acquired by way of government grant, fair value initially recognised | X instant, debit | IFRS for SMEs 18.28 b (i) Disclosure |
| Intangible assets acquired by way of government grant | X instant, debit | IFRS for SMEs 18.28 b (ii) Disclosure |
| Intangible assets whose title is restricted | X instant, debit | IFRS for SMEs 18.28 c Disclosure |
| Intangible assets pledged as security for liabilities | X instant, debit | IFRS for SMEs 18.28 c Disclosure |
| Contractual commitments for acquisition of intangible assets | X instant, credit | IFRS for SMEs 18.28 d Disclosure |
| Research and development expense | X duration, debit | IFRS for SMEs 18.29 Disclosure |
| [824180] Notes - Agriculture | | |
| Disclosure of biological assets [text block] | text block | IFRS for SMEs - 34 Agriculture Disclosure |
| Description of biological assets | text | IFRS for SMEs 34.10 a Disclosure, IFRS for SMEs 34.7 a Disclosure |
| Description of methods and assumptions applied in determining fair value of agricultural produce at point of harvest and biological assets | text | IFRS for SMEs 34.7 b Disclosure |
| Disclosure of reconciliation of changes in biological assets [text block] | text block | IFRS for SMEs 34.7 c Disclosure |
| Disclosure of reconciliation of changes in biological assets [abstract] | | |
| Disclosure of reconciliation of changes in biological assets [table] | table | IFRS for SMEs 34.2 Disclosure |
| Measurement [axis] | axis | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 Disclosure |
| Aggregated measurement [member] | member [default] | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 Disclosure |
| At fair value [member] | member | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 a Disclosure |
| At cost [member] | member | IFRS for SMEs 34.2 b Disclosure |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 34.7 c Disclosure |
| Carrying amount [member] | member [default] | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.7 c Disclosure |
| Gross carrying amount [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| Accumulated depreciation, amortisation and impairment [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| 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 | IFRS for SMEs 34.7 c Disclosure |

| | | |
|---|----------------------|---|
| Changes in biological assets [abstract] | | |
| Gains (losses) on fair value adjustment, biological assets | X duration | IFRS for SMEs 34.7 c (i) Disclosure |
| Additions other than through business combinations, biological assets | X duration, debit | IFRS for SMEs 34.7 c (ii) Disclosure |
| Decrease due to harvest, biological assets | (X) duration, credit | IFRS for SMEs 34.7 c (iii) Disclosure |
| Acquisitions through business combinations, biological assets | X duration, debit | IFRS for SMEs 34.7 c (iv) Disclosure |
| Increase (decrease) through net exchange differences, biological assets | X duration, debit | IFRS for SMEs 34.7 c (v) Disclosure |
| Increase (decrease) through other changes, biological assets | X duration, debit | IFRS for SMEs 34.7 c (vi) Disclosure |
| Disposals, biological assets | (X) duration, credit | IFRS for SMEs 34.7 c (vi) Disclosure |
| Total increase (decrease) in biological assets | X duration, debit | IFRS for SMEs 34.7 c Disclosure |
| Biological assets at end of period | X instant, debit | IFRS for SMEs 34.7 c Disclosure |
| Explanation of why fair value cannot be reliably measured for biological assets, at cost | text | IFRS for SMEs 34.10 b Disclosure |
| Depreciation method, biological assets, at cost | text | IFRS for SMEs 34.10 c Disclosure |
| Useful lives or depreciation rates, biological assets, at cost | text | IFRS for SMEs 34.10 d Disclosure |
| [825100] Notes - Investment property | | |
| Disclosure of investment property [text block] | text block | IFRS for SMEs - 16 Disclosures Disclosure |
| Disclosure of detailed information about investment property [text block] | text block | IFRS for SMEs 16.10 e Disclosure |
| Disclosure of detailed information about investment property [abstract] | | |
| Disclosure of detailed information about investment property [table] | table | IFRS for SMEs 16.10 e Disclosure |
| Measurement [axis] | axis | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 Disclosure |
| Aggregated measurement [member] | member [default] | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 Disclosure |
| At fair value [member] | member | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 34.2 a Disclosure |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 34.7 c Disclosure |
| Carrying amount [member] | member [default] | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.7 c Disclosure |
| Gross carrying amount [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| Accumulated depreciation, amortisation and impairment [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| 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 | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure |
| Changes in investment property [abstract] | | |
| Additions other than through business combinations, investment property | X duration, debit | IFRS for SMEs 16.10 e (i) Disclosure |
| Acquisitions through business combinations, investment property | X duration, debit | IFRS for SMEs 16.10 e (i) Disclosure |
| Gains (losses) on fair value adjustment, investment property | X duration | IFRS for SMEs 16.10 e (ii) Disclosure |
| Transfer to property, plant and equipment when reliable measure of fair value no longer available, investment property | (X) duration, credit | IFRS for SMEs 16.10 e (iii) Disclosure |
| Transfer from (to) inventories and owner-occupied property, investment property | X duration, debit | IFRS for SMEs 16.10 e (iv) Disclosure |
| Increase (decrease) through net exchange differences, investment property | X duration, debit | IFRS for SMEs 16.10 e (v) Disclosure |
| Increase (decrease) through other changes, investment property | X duration, debit | IFRS for SMEs 16.10 e (v) Disclosure |
| Total increase (decrease) in investment property | X duration, debit | IFRS for SMEs 16.10 e Disclosure |
| Investment property at end of period | X instant, debit | IFRS for SMEs 16.10 e Disclosure, IFRS for SMEs 4.2 f Disclosure |
| Description of methods and significant assumptions applied in determining fair value of investment property | text | IFRS for SMEs 16.10 a Disclosure |
| Description of extent to which fair value of investment property is based on valuation by independent valuer | text | IFRS for SMEs 16.10 b Disclosure |
| Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property | text | IFRS for SMEs 16.10 c Disclosure |
| Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property | X instant | IFRS for SMEs 16.10 c Disclosure |

| | | |
|--|--------------------|---|
| Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements | text | IFRS for SMEs 16.10 d Disclosure |
| [825480] Notes - Consolidated, combined and separate financial statements | | |
| Disclosure of consolidated, separate and combined financial statements [text block] | text block | IFRS for SMEs - 9 Separate financial statements Disclosure, IFRS for SMEs - 9 Combined financial statements Disclosure, IFRS for SMEs - 9 Disclosures in consolidated financial statements Disclosure |
| 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 for SMEs 9.23 b Disclosure |
| Date of end of reporting period of financial statements of subsidiary | yyyy-mm-dd | IFRS for SMEs 9.23 c Disclosure |
| Description of nature and extent of significant restrictions on transfer of funds to entity | text | IFRS for SMEs 9.23 d Disclosure |
| Description of nature of financial statements | text | IFRS for SMEs 3.23 b Disclosure, IFRS for SMEs 9.23 a Disclosure, IFRS for SMEs 9.27 a Disclosure, IFRS for SMEs 9.30 a Disclosure |
| Explanation of reasons why combined financial statements are prepared | text | IFRS for SMEs 9.30 b Disclosure |
| Description of basis for determining which entities are included in combined financial statements | text | IFRS for SMEs 9.30 c Disclosure |
| Description of basis of preparation of combined financial statements | text | IFRS for SMEs 9.30 d Disclosure |
| Method used to account for investments in subsidiaries | text | IFRS for SMEs 9.27 b Disclosure |
| Method used to account for investments in jointly controlled entities | text | IFRS for SMEs 9.27 b Disclosure |
| Method used to account for investments in associates | text | IFRS for SMEs 9.27 b Disclosure |
| Description of identification of financial statements to which separate financial statements relate | text | IFRS for SMEs 9.27 Disclosure |
| [825500] Notes - Interests in joint ventures | | |
| Disclosure of interests in joint ventures [text block] | text block | IFRS for SMEs - 15 Disclosures Disclosure |
| Description of accounting policy for investments in joint ventures [text block] | text block | IFRS for SMEs 15.19 a Disclosure, IFRS for SMEs 8.5 b Disclosure |
| Fair value of investments in joint ventures for which there are quoted market prices | X instant, debit | IFRS for SMEs 15.19 c Disclosure |
| Investments in joint ventures | X instant, debit | IFRS for SMEs 15.19 b Disclosure, IFRS for SMEs 4.2 k Disclosure |
| Share of profit (loss) of joint ventures accounted for using equity method | X duration, credit | IFRS for SMEs 15.20 Disclosure |
| Share of profit (loss) of discontinued operations of joint ventures accounted for using equity method | X duration, credit | IFRS for SMEs 15.20 Disclosure |
| Commitments in relation to joint ventures | X instant, credit | IFRS for SMEs 15.19 d Disclosure |
| [825600] Notes - Investments in associates | | |
| Disclosure of investment in associates [text block] | text block | IFRS for SMEs - 14 Disclosures Disclosure |
| Description of accounting policy for investment in associates [text block] | text block | IFRS for SMEs 14.12 a Disclosure, IFRS for SMEs 8.5 b Disclosure |
| Investments in associates | X instant, debit | IFRS for SMEs 14.12 b Disclosure, IFRS for SMEs 4.2 j Disclosure |
| Dividends and other distributions from associates accounted for by cost model recognised as income | X duration, credit | IFRS for SMEs 14.13 Disclosure |
| Share of profit (loss) of associates accounted for using equity method | X duration, credit | IFRS for SMEs 14.14 Disclosure |
| Fair value of investments in associates for which there are quoted market prices | X instant, debit | IFRS for SMEs 14.12 c Disclosure |
| Share of profit (loss) of discontinued operations of associates accounted for using equity method | X duration, credit | IFRS for SMEs 14.14 Disclosure |
| [825900] Notes - Non-current assets or disposal groups held for sale | | |
| Disclosure of plan to sell non-current asset or disposal group [text block] | text block | IFRS for SMEs 4.14 Disclosure |
| Description of assets or group of assets and liabilities if entity has binding sale agreement | text | IFRS for SMEs 4.14 a Disclosure |
| Description of facts and circumstances of sale or plan | text | IFRS for SMEs 4.14 b Disclosure |
| Assets for which entity has binding sale agreement | X instant, debit | IFRS for SMEs 4.14 c Disclosure |
| Liabilities for which entity has binding sale agreement | X instant, credit | IFRS for SMEs 4.14 c Disclosure |
| [826380] Notes - Inventories | | |
| Disclosure of inventories [text block] | text block | IFRS for SMEs - 13 Disclosures Disclosure |
| Description of accounting policy for measuring inventories [text block] | text block | IFRS for SMEs 13.22 a Disclosure, IFRS for SMEs 8.5 b Disclosure |
| Description of inventory cost formulas | text | IFRS for SMEs 13.22 a Disclosure |
| Inventory write-down | X duration | IFRS for SMEs 13.22 d Disclosure |
| Reversal of inventory write-down | X duration | IFRS for SMEs 13.22 d Disclosure |
| Cost of inventories recognised as expense during period | X duration, debit | IFRS for SMEs 13.22 c Disclosure |
| Inventories pledged as security for liabilities | X instant, debit | IFRS for SMEs 13.22 e Disclosure |
| [827570] Notes - Other provisions, contingent liabilities and contingent assets | | |
| Disclosure of other provisions, contingent liabilities and contingent assets [text block] | text block | IFRS for SMEs - 21 Disclosures Disclosure |
| Disclosure of other provisions [text block] | text block | IFRS for SMEs 21.14 Disclosure |
| Disclosure of other provisions [abstract] | | |
| Disclosure of other provisions [table] | table | IFRS for SMEs 21.14 Disclosure |
| Classes of other provisions [axis] | axis | IFRS for SMEs 21.14 Disclosure |

| | | |
|---|---------------------|---|
| Other provisions [member] | member [default] | IFRS for SMEs 21.14 Disclosure |
| Warranty provision [member] | member | IFRS for SMEs 21A.4 Example |
| Restructuring provision [member] | member | IFRS for SMEs 21A.3 Example |
| Legal proceedings provision [member] | member | IFRS for SMEs 21A.9 Example |
| Refunds provision [member] | member | IFRS for SMEs 21A.5 Example |
| Onerous contracts provision [member] | member | IFRS for SMEs 21A.2 Example |
| Miscellaneous other provisions [member] | member | IFRS for SMEs 21.14 Common practice |
| Disclosure of other provisions [line items] | line items | |
| Reconciliation of changes in other provisions [abstract] | | |
| Other provisions at beginning of period | X instant, credit | IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure |
| Changes in other provisions [abstract] | | |
| Additional provisions, other provisions | X duration, credit | IFRS for SMEs 21.14 a (ii) Disclosure |
| Provision used, other provisions | (X) duration, debit | IFRS for SMEs 21.14 a (iii) Disclosure |
| Unused provision reversed, other provisions | (X) duration, debit | IFRS for SMEs 21.14 a (iv) Disclosure |
| Increase (decrease) through net exchange differences, other provisions | X duration, credit | IFRS for SMEs 21.14 a Common practice |
| Increase (decrease) through transfers and other changes, other provisions | X duration, credit | IFRS for SMEs 21.14 a Common practice |
| Total increase (decrease) in other provisions | X duration, credit | IFRS for SMEs 21.14 a Disclosure |
| Other provisions at end of period | X instant, credit | IFRS for SMEs 21.14 a (i) Disclosure, IFRS for SMEs 4.11 e Disclosure |
| Description of nature of obligation, other provisions | text | IFRS for SMEs 21.14 b Disclosure |
| Description of expected timing of outflows, other provisions | text | IFRS for SMEs 21.14 b Disclosure |
| Indication of uncertainties of amount or timing of outflows, other provisions | text | IFRS for SMEs 21.14 c Disclosure |
| Asset recognised for expected reimbursement, other provisions | X instant, debit | IFRS for SMEs 21.14 d Disclosure |
| Expected reimbursement, other provisions | X instant, debit | IFRS for SMEs 21.14 d Disclosure |
| Disclosure of contingent liabilities [text block] | text block | IFRS for SMEs 21.15 Disclosure |
| Disclosure of contingent liabilities [abstract] | | |
| Disclosure of contingent liabilities [table] | table | IFRS for SMEs 21.15 Disclosure |
| Classes of contingent liabilities [axis] | axis | IFRS for SMEs 21.15 Disclosure |
| Contingent liabilities [member] | member [default] | IFRS for SMEs 21.15 Disclosure |
| Warranty contingent liability [member] | member | IFRS for SMEs 21.15 Disclosure |
| Restructuring contingent liability [member] | member | IFRS for SMEs 21.15 Disclosure |
| Legal proceedings contingent liability [member] | member | IFRS for SMEs 21.15 Disclosure |
| Onerous contracts contingent liability [member] | member | IFRS for SMEs 21.15 Disclosure |
| Contingent liability for decommissioning, restoration and rehabilitation costs [member] | member | IFRS for SMEs 21.15 Disclosure |
| Other contingent liabilities [member] | member | IFRS for SMEs 21.15 Disclosure |
| Disclosure of contingent liabilities [line items] | line items | |
| Description of nature of obligation, contingent liabilities | text | IFRS for SMEs 21.15 Disclosure |
| Explanation of estimated financial effect of contingent liabilities | text | IFRS for SMEs 21.15 a Disclosure |
| Estimated financial effect of contingent liabilities | X instant | IFRS for SMEs 21.15 a Disclosure |
| Explanation of possibility of reimbursement, contingent liabilities | text | IFRS for SMEs 21.15 c Disclosure |
| Indication of uncertainties of amount or timing of outflows, contingent liabilities | text | IFRS for SMEs 21.15 b Disclosure |
| Description of nature of contingent assets | text | IFRS for SMEs 21.16 Disclosure |
| Explanation of estimated financial effect of contingent assets | text | IFRS for SMEs 21.16 Disclosure |
| Estimated financial effect of contingent assets | X instant | IFRS for SMEs 21.16 Disclosure |
| Information about contingent assets that disclosure is not practicable | text | IFRS for SMEs 21.16 Disclosure |
| Information about contingent liabilities that disclosure is not practicable | text | IFRS for SMEs 21.15 Disclosure |
| Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision | text | IFRS for SMEs 21.17 Disclosure |
| Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability | text | IFRS for SMEs 21.17 Disclosure |
| Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset | text | IFRS for SMEs 21.17 Disclosure |
| [831110] Notes - Revenue | | |
| Disclosure of revenue [text block] | text block | IFRS for SMEs - 23 Disclosures Disclosure |
| Description of accounting policy for recognition of revenue [text block] | text block | IFRS for SMEs 23.30 a Disclosure, IFRS for SMEs 8.5 b Disclosure |
| [831400] Notes - Government grants | | |
| Disclosure of government grants [text block] | text block | IFRS for SMEs - 24 Disclosures Disclosure |
| Description of nature and extent of government grants recognised in financial statements | text | IFRS for SMEs 24.6 a Disclosure |
| Government grants | X instant, credit | IFRS for SMEs 24.6 a Disclosure |

| | | |
|---|--------------------|---|
| Income from government grants | X duration, credit | IFRS for SMEs 23.30 b (vii) Disclosure, IFRS for SMEs 24.6 a Disclosure |
| Indication of other forms of government assistance with direct benefits for entity | text | IFRS for SMEs 24.6 c Disclosure |
| Explanation of unfulfilled conditions and other contingencies attaching to government assistance | text | IFRS for SMEs 24.6 b Disclosure |
| [831710] Notes - Construction contracts | | |
| Disclosure of recognised revenue from construction contracts [text block] | text block | IFRS for SMEs 23.31 Disclosure |
| Revenue from construction contracts | X duration, credit | IFRS for SMEs 23.30 b (viii) Disclosure, IFRS for SMEs 23.31 a Disclosure |
| Methods used to determine construction contract revenue recognised | text | IFRS for SMEs 23.31 b Disclosure |
| Methods used to determine stage of completion of construction in progress | text | IFRS for SMEs 23.31 c Disclosure |
| Gross amount due from customers for contract work as asset | X instant, debit | IFRS for SMEs 23.32 a Disclosure |
| Gross amount due to customers for contract work as liability | X instant, credit | IFRS for SMEs 23.32 b Disclosure |
| [832410] Notes - Impairment of assets | | |
| Disclosure of impairment of assets [text block] | text block | IFRS for SMEs - 27 Disclosures Disclosure |
| Disclosure of impairment loss and reversal of impairment loss [text block] | text block | IFRS for SMEs 27.32 Disclosure |
| Disclosure of impairment loss and reversal of impairment loss [abstract] | | |
| Disclosure of impairment loss and reversal of impairment loss [table] | table | IFRS for SMEs 27.32 Disclosure |
| Classes of assets [axis] | axis | IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure |
| Assets [member] | member [default] | IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure |
| Inventories [member] | member | IFRS for SMEs 27.33 a Disclosure |
| Property, plant and equipment [member] | member | IFRS for SMEs 17.31 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure |
| Goodwill [member] | member | IFRS for SMEs 27.33 c Disclosure |
| Intangible assets other than goodwill [member] | member | IFRS for SMEs 18.27 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 d Disclosure |
| Investments in associates [member] | member | IFRS for SMEs 27.33 e Disclosure |
| Investments in joint ventures [member] | member | IFRS for SMEs 27.33 f Disclosure |
| Disclosure of impairment loss and reversal of impairment loss [line items] | line items | |
| Impairment loss recognised in profit or loss | X duration, debit | IFRS for SMEs 27.32 a Disclosure |
| Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included | text | IFRS for SMEs 27.32 a Disclosure |
| Reversal of impairment loss recognised in profit or loss | X duration, credit | IFRS for SMEs 27.32 b Disclosure |
| Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed | text | IFRS for SMEs 27.32 b Disclosure |
| [832600] Notes - Leases | | |
| Disclosure of leases [text block] | text block | IFRS for SMEs - 20 Scope of this section Disclosure |
| Disclosure of recognised finance lease as assets by lessee [text block] | text block | IFRS for SMEs 20.13 a Disclosure |
| Disclosure of recognised finance lease as assets by lessee [abstract] | | |
| Disclosure of recognised finance lease as assets by lessee [table] | table | IFRS for SMEs 20.13 a Disclosure |
| Classes of assets [axis] | axis | IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure |
| Assets [member] | member [default] | IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.32 Disclosure |
| Property, plant and equipment [member] | member | IFRS for SMEs 17.31 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 b Disclosure |
| Intangible assets other than goodwill [member] | member | IFRS for SMEs 18.27 Disclosure, IFRS for SMEs 20.13 a Disclosure, IFRS for SMEs 27.33 d Disclosure |
| Investment property [member] | member | IFRS for SMEs 20.13 a Disclosure |
| Biological assets [member] | member | IFRS for SMEs 20.13 a Disclosure |
| Other assets [member] | member | IFRS for SMEs 20.13 a Disclosure |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure, IFRS for SMEs 34.7 c Disclosure |
| Carrying amount [member] | member [default] | IFRS for SMEs 17.31 e Disclosure, IFRS for SMEs 18.27 e Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.7 c Disclosure |

| | | |
|--|-------------------|--|
| Gross carrying amount [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| Accumulated depreciation, amortisation and impairment [member] | member | IFRS for SMEs 17.31 d Disclosure, IFRS for SMEs 18.27 c Disclosure, IFRS for SMEs 20.14 Disclosure, IFRS for SMEs 34.10 e Disclosure |
| Disclosure of recognised finance lease as assets by lessee [line items] | line items | |
| Recognised finance lease as assets | X instant, debit | IFRS for SMEs 20.13 a Disclosure |
| Disclosure of finance lease and operating lease by lessee [text block] | text block | IFRS for SMEs - 20 Financial statements of lessees—finance leases Disclosure, IFRS for SMEs - 20 Financial statements of lessees—operating leases Disclosure |
| Disclosure of finance lease and operating lease by lessee [abstract] | | |
| Disclosure of finance lease and operating lease by lessee [table] | table | IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure |
| Maturity [axis] | axis | IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure |
| Aggregated time bands [member] | member [default] | IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure |
| Not later than one year [member] | member | IFRS for SMEs 20.13 b (i) Disclosure, IFRS for SMEs 20.16 a (i) Disclosure, IFRS for SMEs 20.23 a (i) Disclosure, IFRS for SMEs 20.30 a (i) Disclosure |
| Later than one year and not later than five years [member] | member | IFRS for SMEs 20.13 b (ii) Disclosure, IFRS for SMEs 20.16 a (ii) Disclosure, IFRS for SMEs 20.23 a (ii) Disclosure, IFRS for SMEs 20.30 a (ii) Disclosure |
| Later than five years [member] | member | IFRS for SMEs 20.13 b (iii) Disclosure, IFRS for SMEs 20.16 a (iii) Disclosure, IFRS for SMEs 20.23 a (iii) Disclosure, IFRS for SMEs 20.30 a (iii) Disclosure |
| Disclosure of finance lease and operating lease by lessee [line items] | line items | |
| Minimum finance lease payments payable | X instant, credit | IFRS for SMEs 20.13 b Disclosure |
| Minimum lease payments payable under non-cancellable operating lease | X instant, credit | IFRS for SMEs 20.16 a Disclosure |
| Lease and sublease payments recognised as expense | X duration, debit | IFRS for SMEs 20.16 b Disclosure |
| Description of material leasing arrangements by lessee classified as finance lease | text | IFRS for SMEs 20.13 c Disclosure |
| Description of material leasing arrangements by lessee classified as operating lease | text | IFRS for SMEs 20.16 c Disclosure |
| Disclosure of finance lease and operating lease by lessor [text block] | text block | IFRS for SMEs - 20 Financial statements of lessors: finance leases Disclosure, IFRS for SMEs - 20 Financial statements of lessors: operating leases Disclosure |
| Disclosure of finance lease and operating lease by lessor [abstract] | | |
| Disclosure of finance lease and operating lease by lessor [table] | table | IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure |
| Maturity [axis] | axis | IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure |
| Aggregated time bands [member] | member [default] | IFRS for SMEs 20.13 b Disclosure, IFRS for SMEs 20.16 a Disclosure, IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.30 a Disclosure |
| Not later than one year [member] | member | IFRS for SMEs 20.13 b (i) Disclosure, IFRS for SMEs 20.16 a (i) Disclosure, IFRS for SMEs 20.23 a (i) Disclosure, IFRS for SMEs 20.30 a (i) Disclosure |
| Later than one year and not later than five years [member] | member | IFRS for SMEs 20.13 b (ii) Disclosure, IFRS for SMEs 20.16 a (ii) Disclosure, IFRS for SMEs 20.23 a (ii) Disclosure, IFRS for SMEs 20.30 a (ii) Disclosure |
| Later than five years [member] | member | IFRS for SMEs 20.13 b (iii) Disclosure, IFRS for SMEs 20.16 a (iii) Disclosure, IFRS for SMEs 20.23 a (iii) Disclosure, IFRS for SMEs 20.30 a (iii) Disclosure |
| Disclosure of finance lease and operating lease by lessor [line items] | line items | |
| Gross investment in finance lease | X instant, debit | IFRS for SMEs 20.23 a Disclosure |

| | | |
|---|--------------------|---|
| Unearned finance income on finance lease | X instant, debit | IFRS for SMEs 20.23 a Disclosure, IFRS for SMEs 20.23 b Disclosure |
| Minimum finance lease payments receivable, at present value | X instant, debit | IFRS for SMEs 20.23 a Disclosure |
| Minimum lease payments receivable under non-cancellable operating lease | X instant, debit | IFRS for SMEs 20.30 a Disclosure |
| Contingent rents recognised as income [abstract] | | |
| Contingent rents recognised as income, classified as finance lease | X duration, credit | IFRS for SMEs 20.23 e Disclosure |
| Contingent rents recognised as income, classified as operating lease | X duration, credit | IFRS for SMEs 20.30 b Disclosure |
| Total contingent rents recognised as income | X duration, credit | IFRS for SMEs 20.23 e Disclosure |
| Explanation of unguaranteed residual values accruing to benefit of lessor | text | IFRS for SMEs 20.23 c Disclosure |
| Accumulated allowance for uncollectible minimum lease payments receivable | X instant, credit | IFRS for SMEs 20.23 d Disclosure |
| Description of material leasing arrangements by lessor classified as finance lease | text | IFRS for SMEs 20.23 f Disclosure |
| Description of material leasing arrangements by lessor classified as operating lease | text | IFRS for SMEs 20.30 c Disclosure |
| [834120] Notes - Share-based payment arrangements | | |
| Disclosure of share-based payment arrangements [text block] | text block | IFRS for SMEs - 26 Disclosures Disclosure |
| Disclosure of terms and conditions of share-based payment arrangement [text block] | text block | IFRS for SMEs 26.18 a 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 for SMEs 26.18 a Disclosure |
| Types of share-based payment arrangements [axis] | axis | IFRS for SMEs 26.18 a Disclosure |
| Share-based payment arrangements [member] | member [default] | IFRS for SMEs 26.18 a Disclosure |
| Disclosure of terms and conditions of share-based payment arrangement [line items] | line items | |
| Description of share-based payment arrangement | text | IFRS for SMEs 26.18 a Disclosure |
| Description of vesting requirements for share-based payment arrangement | text | IFRS for SMEs 26.18 a Disclosure |
| Description of maximum term of options granted for share-based payment arrangement | text | IFRS for SMEs 26.18 a Disclosure |
| Description of method of settlement for share-based payment arrangement | text | IFRS for SMEs 26.18 a Disclosure |
| Disclosure of number and weighted average exercise prices of share options [text block] | text block | IFRS for SMEs 26.18 b Disclosure |
| Number of share options outstanding in share-based payment arrangement at beginning of period | X.XX instant | IFRS for SMEs 26.18 b (i) Disclosure, IFRS for SMEs 26.18 b (vi) Disclosure |
| Number of share options granted in share-based payment arrangement | X.XX duration | IFRS for SMEs 26.18 b (ii) Disclosure |
| Number of share options forfeited in share-based payment arrangement | X.XX duration | IFRS for SMEs 26.18 b (iii) Disclosure |
| Number of share options exercised in share-based payment arrangement | X.XX duration | IFRS for SMEs 26.18 b (iv) Disclosure |
| Number of share options expired in share-based payment arrangement | X.XX duration | IFRS for SMEs 26.18 b (v) Disclosure |
| Number of share options outstanding in share-based payment arrangement at end of period | X.XX instant | IFRS for SMEs 26.18 b (i) Disclosure, IFRS for SMEs 26.18 b (vi) Disclosure |
| Number of share options exercisable in share-based payment arrangement | X.XX instant | IFRS for SMEs 26.18 b (vii) Disclosure |
| Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period | X instant | IFRS for SMEs 26.18 b (i) Disclosure, IFRS for SMEs 26.18 b (vi) Disclosure |
| Weighted average exercise price of share options granted in share-based payment arrangement | X duration | IFRS for SMEs 26.18 b (ii) Disclosure |
| Weighted average exercise price of share options forfeited in share-based payment arrangement | X duration | IFRS for SMEs 26.18 b (iii) Disclosure |
| Weighted average exercise price of share options exercised in share-based payment arrangement | X duration | IFRS for SMEs 26.18 b (iv) Disclosure |
| Weighted average exercise price of share options expired in share-based payment arrangement | X duration | IFRS for SMEs 26.18 b (v) Disclosure |
| Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period | X instant | IFRS for SMEs 26.18 b (i) Disclosure, IFRS for SMEs 26.18 b (vi) Disclosure |
| Weighted average exercise price of share options exercisable in share-based payment arrangement | X instant | IFRS for SMEs 26.18 b (vii) Disclosure |
| Explanation of measurement of fair value of goods or services received or fair value of equity instruments granted on equity-settled share-based payments | text | IFRS for SMEs 26.19 Disclosure |
| Description of liability measurement for cash-settled share-based payment arrangements | text | IFRS for SMEs 26.20 Disclosure |
| Explanation of modifications, modified share-based payment arrangements | text | IFRS for SMEs 26.21 Disclosure |
| Explanation of recognition and measurement of share-based payment expense on basis of reasonable allocation of expenses recognised for group | text | IFRS for SMEs 26.22 Disclosure |
| Expense from share-based payment transactions | X duration, debit | IFRS for SMEs 26.23 a Disclosure |
| Liabilities from share-based payment transactions | X instant, credit | IFRS for SMEs 26.23 b Disclosure |
| [834480] Notes - Employee benefits | | |
| Disclosure of employee benefits [text block] | text block | IFRS for SMEs - 28 Disclosures Disclosure |
| Disclosure of defined benefit plans [text block] | text block | IFRS for SMEs 28.41 Disclosure |
| Description of fact that multi-employer or state plan is defined benefit plan | text | IFRS for SMEs 28.40 Disclosure |
| Disclosure of defined benefit plans [abstract] | | |
| Disclosure of defined benefit plans [table] | table | IFRS for SMEs 28.41 Disclosure |
| Defined benefit plans [axis] | axis | IFRS for SMEs 28.41 Disclosure |
| Defined benefit plans [member] | member [default] | IFRS for SMEs 28.41 Disclosure |
| Multi-employer defined benefit plans [member] | member | IFRS for SMEs 28.40 Disclosure |
| Disclosure of defined benefit plans [line items] | line items | |
| Description of type of plan | text | IFRS for SMEs 28.41 a Disclosure |

| | | |
|---|----------------------|---|
| Description of accounting policy for recognising actuarial gains and losses [text block] | text block | IFRS for SMEs 28.41 b Disclosure, IFRS for SMEs 8.5 b Disclosure |
| Actuarial gains (losses) recognised in profit or loss, defined benefit plan | X duration, credit | IFRS for SMEs 28.41 b Disclosure |
| Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans | X duration, credit | IFRS for SMEs 28.41 b Disclosure, IFRS for SMEs 5.4 b (ii) Disclosure, IFRS for SMEs 5.5 g Disclosure |
| Explanation of uses of any simplifications in measuring defined benefit obligation | text | IFRS for SMEs 28.41 c Disclosure |
| Date of most recent comprehensive actuarial valuation | yyyy-mm-dd | IFRS for SMEs 28.41 d Disclosure |
| Description of adjustments made to measure defined benefit obligation | text | IFRS for SMEs 28.41 d Disclosure |
| Reconciliation of changes in present value of defined benefit obligation [abstract] | | |
| Defined benefit obligation, at present value at beginning of period | X instant, credit | IFRS for SMEs 28.41 e Disclosure |
| Changes in defined benefit obligation, at present value [abstract] | | |
| Increase (decrease) through current service cost, defined benefit obligation, at present value | X duration, credit | IFRS for SMEs 28.41 e Disclosure |
| Increase (decrease) through interest cost, defined benefit obligation, at present value | X duration, credit | IFRS for SMEs 28.41 e Disclosure |
| Acquisitions through business combinations, defined benefit obligation, at present value | X duration, credit | IFRS for SMEs 28.41 e Disclosure |
| Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value | (X) duration, debit | IFRS for SMEs 28.41 e Disclosure |
| Contributions by plan participants, defined benefit obligation, at present value | X duration, credit | IFRS for SMEs 28.41 e Disclosure |
| Decrease through benefits paid, defined benefit obligation, at present value | (X) duration, debit | IFRS for SMEs 28.41 e Disclosure |
| Increase (decrease) through past service cost, defined benefit obligation, at present value | X duration, credit | IFRS for SMEs 28.41 e Disclosure |
| Increase (decrease) through curtailments, defined benefit obligation, at present value | (X) duration, debit | IFRS for SMEs 28.41 e Disclosure |
| Increase (decrease) through settlements, defined benefit obligation, at present value | (X) duration, debit | IFRS for SMEs 28.41 e Disclosure |
| Increase (decrease) through net exchange differences, defined benefit obligation, at present value | X duration, credit | IFRS for SMEs 28.41 e Disclosure |
| Total increase (decrease) in defined benefit obligation, at present value | X duration, credit | IFRS for SMEs 28.41 e Disclosure |
| Defined benefit obligation, at present value at end of period | X instant, credit | IFRS for SMEs 28.41 e Disclosure |
| Reconciliation of changes in fair value of plan assets [abstract] | | |
| Plan assets, at fair value at beginning of period | X instant, debit | IFRS for SMEs 28.41 f Disclosure |
| Changes in plan assets, at fair value [abstract] | | |
| Increase (decrease) through actuarial gains (losses), plan assets, at fair value | X duration, debit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Increase (decrease) through business combinations, plan assets, at fair value | X duration, debit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Increase (decrease) through expected return, plan assets, at fair value | X duration, debit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Decrease through benefits paid, plan assets, at fair value | (X) duration, credit | IFRS for SMEs 28.41 f (ii) Disclosure |
| Increase (decrease) through contributions by plan participants, plan assets, at fair value | X duration, debit | IFRS for SMEs 28.41 f (i) Disclosure |
| Increase (decrease) through contributions by employer, plan assets, at fair value | X duration, debit | IFRS for SMEs 28.41 f (i) Disclosure |
| Increase (decrease) through net exchange differences, plan assets, at fair value | X duration, debit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Increase (decrease) through settlements, plan assets, at fair value | (X) duration, credit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Total increase (decrease) in plan assets, at fair value | X duration, debit | IFRS for SMEs 28.41 f Disclosure |
| Plan assets, at fair value at end of period | X instant, debit | IFRS for SMEs 28.41 f Disclosure |
| Reimbursement rights, at fair value at beginning of period | X instant, debit | IFRS for SMEs 28.41 f Disclosure |
| Changes in reimbursement rights, at fair value [abstract] | | |
| Increase (decrease) through actuarial gains (losses), reimbursement rights, at fair value | X duration, debit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Increase (decrease) through business combinations, reimbursement rights, at fair value | X duration, debit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Increase (decrease) through expected return, reimbursement rights, at fair value | X duration, debit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Decrease through benefits paid, reimbursement rights, at fair value | (X) duration, credit | IFRS for SMEs 28.41 f (ii) Disclosure |
| Increase (decrease) through contributions by plan participants, reimbursement rights, at fair value | X duration, debit | IFRS for SMEs 28.41 f (i) Disclosure |
| Increase (decrease) through contributions by employer, reimbursement rights, at fair value | X duration, debit | IFRS for SMEs 28.41 f (i) Disclosure |
| Increase (decrease) through net exchange differences, reimbursement rights, at fair value | X duration, debit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Increase (decrease) through settlements, reimbursement rights, at fair value | (X) duration, credit | IFRS for SMEs 28.41 f (iii) Disclosure |
| Total increase (decrease) in reimbursement rights, at fair value | X duration, debit | IFRS for SMEs 28.41 f Disclosure |
| Reimbursement rights, at fair value at end of period | X instant, debit | IFRS for SMEs 28.41 f Disclosure |
| Cost relating to defined benefit plans | X duration, debit | IFRS for SMEs 28.41 g Disclosure |
| Post-employment benefit expense, defined benefit plans | X duration, debit | IFRS for SMEs 28.41 g (i) Disclosure |
| Cost relating to defined benefit plans for period included in cost of assets | X duration, debit | IFRS for SMEs 28.41 g (ii) Disclosure |
| Description of percentage or amount which each major category contributes to fair value of total plan assets [text block] | text block | IFRS for SMEs 28.41 h Disclosure |

| | | |
|---|----------------------|--|
| Equity instruments, amount contributed to fair value of plan assets | X instant, debit | IFRS for SMEs 28.41 h Disclosure |
| Debt instruments, amount contributed to fair value of plan assets | X instant, debit | IFRS for SMEs 28.41 h Disclosure |
| Real estate, amount contributed to fair value of plan assets | X instant, debit | IFRS for SMEs 28.41 h Disclosure |
| Other assets, amount contributed to fair value of plan assets | X instant, debit | IFRS for SMEs 28.41 h Disclosure |
| Equity instruments, percentage contributed to fair value of plan assets | X.XX instant | IFRS for SMEs 28.41 h Disclosure |
| Debt instruments, percentage contributed to fair value of plan assets | X.XX instant | IFRS for SMEs 28.41 h Disclosure |
| Real estate, percentage contributed to fair value of plan assets | X.XX instant | IFRS for SMEs 28.41 h Disclosure |
| Other assets, percentage contributed to fair value of plan assets | X.XX instant | IFRS for SMEs 28.41 h Disclosure |
| Entity's own financial instruments included in fair value of plan assets | X instant, debit | IFRS for SMEs 28.41 i (i) Disclosure |
| Property occupied by entity included in fair value of plan assets | X instant, debit | IFRS for SMEs 28.41 i (ii) Disclosure |
| Other assets used by entity included in fair value of plan assets | X instant, debit | IFRS for SMEs 28.41 i (ii) Disclosure |
| Actual return on plan assets and reimbursement right recognised as asset | X duration, debit | IFRS for SMEs 28.41 j Disclosure |
| Actuarial assumption of discount rates | X.XX instant | IFRS for SMEs 28.41 k (i) Disclosure |
| Actuarial assumption of expected rates of return on plan assets | X.XX instant | IFRS for SMEs 28.41 k (ii) Disclosure |
| Actuarial assumption of expected rates of salary increases | X.XX instant | IFRS for SMEs 28.41 k (iii) Disclosure |
| Actuarial assumption of medical cost trend rates | X.XX instant | IFRS for SMEs 28.41 k (iv) Disclosure |
| Other material actuarial assumptions | X.XX instant | IFRS for SMEs 28.41 k (v) Disclosure |
| Disclosure of other long-term employee benefits [text block] | text block | IFRS for SMEs 28.42 Disclosure |
| Disclosure of other long-term employee benefits [abstract] | | |
| Disclosure of other long-term employee benefits [table] | table | IFRS for SMEs 28.42 Disclosure |
| Categories of other long-term employee benefits [axis] | axis | IFRS for SMEs 28.42 Disclosure |
| Other long-term employee benefits [member] | member [default] | IFRS for SMEs 28.42 Disclosure |
| Disclosure of other long-term employee benefits [line items] | line items | |
| Description of nature of other long-term employee benefits | text | IFRS for SMEs 28.42 Disclosure |
| Other long-term employee benefit obligation | X instant, credit | IFRS for SMEs 28.42 Disclosure |
| Description of funding of obligations of other long-term employee benefits | text | IFRS for SMEs 28.42 Disclosure |
| Disclosure of termination benefits [text block] | text block | IFRS for SMEs 28.43 Disclosure |
| Disclosure of termination benefits [abstract] | | |
| Disclosure of termination benefits [table] | table | IFRS for SMEs 28.43 Disclosure |
| Categories of termination benefits [axis] | axis | IFRS for SMEs 28.43 Disclosure |
| Termination benefits [member] | member [default] | IFRS for SMEs 28.43 Disclosure |
| Disclosure of termination benefits [line items] | line items | |
| Description of nature of termination benefits | text | IFRS for SMEs 28.43 Disclosure |
| Description of accounting policy for termination benefits [text block] | text block | IFRS for SMEs 28.43 Disclosure |
| Termination benefit obligation | X instant, credit | IFRS for SMEs 28.43 Disclosure |
| Description of funding of obligations of termination benefits | text | IFRS for SMEs 28.43 Disclosure |
| Description of nature of obligation, termination benefits contingent liability | text | IFRS for SMEs 28.44 Disclosure |
| [835110] Notes - Income taxes | | |
| Disclosure of income tax [text block] | text block | IFRS for SMEs 29.30 Disclosure |
| Major components of tax expense (income) [abstract] | | |
| Current tax expense (income) | X duration, debit | IFRS for SMEs 29.31 a Example |
| Adjustments for current tax of prior periods | X duration, debit | IFRS for SMEs 29.31 b Example |
| Deferred tax expense (income) relating to origination and reversal of temporary differences | X duration, debit | IFRS for SMEs 29.31 c Example |
| Deferred tax expense (income) relating to tax rate changes or imposition of new taxes | X duration, debit | IFRS for SMEs 29.31 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 | IFRS for SMEs 29.31 Common practice |
| 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 | IFRS for SMEs 29.31 Common practice |
| Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset | X duration, debit | IFRS for SMEs 29.31 Common practice |
| Tax expense (income) relating to changes in accounting policies and errors included in profit or loss | X duration, debit | IFRS for SMEs 29.31 h Example |
| Effect on deferred tax expense arising from review by tax authorities | X duration | IFRS for SMEs 29.31 e Example |
| Adjustments to deferred tax expense arising from change in tax status of entity or shareholders | X duration | IFRS for SMEs 29.31 f Example |
| Tax expense (income) from change in valuation allowance against deferred tax assets | X duration, debit | IFRS for SMEs 29.31 g Example |
| Other components of deferred tax expense (income) | X duration, debit | IFRS for SMEs 29.31 Common practice |
| Total tax expense (income) | X duration, debit | IFRS for SMEs 29.31 Disclosure, IFRS for SMEs 5.5 d 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 | IFRS for SMEs 29.32 a Disclosure |
| Income tax relating to cash flow hedges of other comprehensive income | X duration, debit | IFRS for SMEs 29.32 a Disclosure |
| Income tax relating to defined benefit plans of other comprehensive income | X duration, debit | IFRS for SMEs 29.32 a Disclosure |
| Aggregated income tax relating to components of other comprehensive income | X duration | IFRS for SMEs 29.32 a Disclosure |

| | | |
|---|---------------------|--|
| Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method | X duration, debit | IFRS for SMEs 29.32 a Disclosure |
| Explanation of significant differences in amount presented in statement of comprehensive income and amounts reported to tax authorities | text | IFRS for SMEs 29.32 b Disclosure |
| Explanation of changes in applicable tax rates to previous accounting period | text | IFRS for SMEs 29.32 c Disclosure |
| Disclosure of temporary difference, unused tax losses and unused tax credits [text block] | text block | IFRS for SMEs 29.32 d 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 | IFRS for SMEs 29.32 d Disclosure |
| Temporary difference, unused tax losses and unused tax credits [axis] | axis | IFRS for SMEs 29.32 d Disclosure |
| Temporary difference, unused tax losses and unused tax credits [member] | member [default] | IFRS for SMEs 29.32 d Disclosure |
| Temporary differences [member] | member | IFRS for SMEs 29.32 d Disclosure |
| Unused tax losses [member] | member | IFRS for SMEs 29.32 d Disclosure |
| Unused tax credits [member] | member | IFRS for SMEs 29.32 d 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 | IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure |
| Deferred tax liabilities | X instant, credit | IFRS for SMEs 29.32 d (i) Disclosure, IFRS for SMEs 4.2 o Disclosure |
| Net deferred tax liability (asset) | X instant, credit | IFRS for SMEs 29.32 d (i) Disclosure |
| Valuation allowance against deferred tax assets | X instant, credit | IFRS for SMEs 29.32 d (i) Disclosure |
| Analysis of change in deferred tax liabilities [text block] | text block | IFRS for SMEs 29.32 d (ii) Disclosure |
| Analysis of change in deferred tax assets [text block] | text block | IFRS for SMEs 29.32 d (ii) Disclosure |
| Analysis of change in valuation allowances against deferred tax assets [text block] | text block | IFRS for SMEs 29.32 d (ii) Disclosure |
| Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits | text | IFRS for SMEs 29.32 e Disclosure |
| Description of nature of potential income tax consequences that would result from payment of dividend | text | IFRS for SMEs 29.32 f Disclosure |
| [842000] Notes - Effects of changes in foreign exchange rates | | |
| Disclosure of effect of changes in foreign exchange rates [text block] | text block | IFRS for SMEs - 30 Disclosures Disclosure |
| Description of functional currency | text | IFRS for SMEs 30.26 Disclosure |
| Description of presentation currency | text | IFRS for SMEs 3.23 d Disclosure, IFRS for SMEs 30.26 Disclosure |
| Description of reason why presentation currency is different from functional currency | text | IFRS for SMEs 30.26 Disclosure |
| Description of reason for change in functional currency | text | IFRS for SMEs 30.27 Disclosure |
| Foreign exchange gain (loss) | X duration, credit | IFRS for SMEs 30.25 a Disclosure |
| Reserve of exchange differences on translation | X instant, credit | IFRS for SMEs 30.25 b Disclosure, IFRS for SMEs 4.3 Common practice |
| [851100] Notes - Cash flow statement | | |
| Disclosure of cash flow statement [text block] | text block | IFRS for SMEs 7.1 Disclosure |
| Explanation of investing and financing transactions not requiring use of cash or cash equivalents | text | IFRS for SMEs 7.18 Disclosure |
| Description of acquisition of assets by assuming directly related liabilities or means of finance lease | text | IFRS for SMEs 7.19 a Common practice |
| Description of acquisition of entity by means of equity issue | text | IFRS for SMEs 7.19 b Common practice |
| Description of conversion of debt to equity | text | IFRS for SMEs 7.19 c Common practice |
| Cash and cash equivalents if different from statement of financial position [abstract] | | |
| Cash and cash equivalents | X instant, debit | IFRS for SMEs 4.2 a Disclosure, IFRS for SMEs 7.20 Disclosure |
| Bank overdrafts | (X) instant, credit | IFRS for SMEs 7.20 Common practice |
| Other differences to cash and cash equivalents in statement of cash flows | (X) instant, credit | IFRS for SMEs 7.20 Common practice |
| Total cash and cash equivalents if different from statement of financial position | X instant, debit | IFRS for SMEs 7.20 Common practice |
| Cash and cash equivalents held by entity unavailable for use by group | X instant, debit | IFRS for SMEs 7.21 Disclosure |
| Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group | text | IFRS for SMEs 7.21 Disclosure |
| Income taxes paid (refund) [abstract] | | |
| Income taxes paid (refund), classified as operating activities | X duration, credit | IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example |
| Income taxes paid (refund), classified as investing activities | X duration, credit | IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example |
| Income taxes paid (refund), classified as financing activities | X duration, credit | IFRS for SMEs 7.17 Disclosure, IFRS for SMEs 7.4 e Example |
| Total income taxes paid (refund) | X duration, credit | IFRS for SMEs 7.17 Disclosure |
| [861200] Notes - Share capital, reserves and other equity interest | | |
| Disclosure of share capital, reserves and other equity interest [text block] | text block | IFRS for SMEs 4.12 Disclosure |
| Disclosure of classes of share capital [text block] | text block | IFRS for SMEs 4.12 a Disclosure |
| Disclosure of classes of share capital [abstract] | | |
| Disclosure of classes of share capital [table] | table | IFRS for SMEs 4.12 a Disclosure |

| | | |
|--|-------------------------|--|
| Classes of share capital [axis] | axis | IFRS for SMEs 4.12 a Disclosure |
| Share capital [member] | member [default] | IFRS for SMEs 4.12 a Disclosure |
| Disclosure of classes of share capital [line items] | line items | |
| Number of shares authorised | shares | IFRS for SMEs 4.12 a (i) Disclosure |
| Number of shares issued and fully paid | shares | IFRS for SMEs 4.12 a (ii) Disclosure |
| Number of shares issued but not fully paid | shares | IFRS for SMEs 4.12 a (ii) Disclosure |
| Par value per share | X.XX _{instant} | IFRS for SMEs 4.12 a (iii) Disclosure |
| Explanation of fact that shares have no par value | text | IFRS for SMEs 4.12 a (iii) Disclosure |
| Reconciliation of number of shares outstanding [abstract] | | |
| Number of shares outstanding at beginning of period | shares | IFRS for SMEs 4.12 a (iv) Disclosure |
| Changes in number of shares outstanding [abstract] | | |
| Total increase (decrease) in number of shares outstanding | shares | IFRS for SMEs 4.12 a (iv) Disclosure |
| Number of shares outstanding at end of period | shares | IFRS for SMEs 4.12 a (iv) Disclosure |
| Rights, preferences and restrictions attaching to class of share capital | text | IFRS for SMEs 4.12 a (v) Disclosure |
| Number of shares in entity held by entity or by its subsidiaries or associates | shares | IFRS for SMEs 4.12 a (vi) Disclosure |
| Number of shares reserved for issue under options and contracts for sale of shares | shares | IFRS for SMEs 4.12 a (vii) Disclosure |
| Disclosure of reserves within equity [text block] | text block | IFRS for SMEs 4.12 b Disclosure |
| Disclosure of reserves within equity [abstract] | | |
| Disclosure of reserves within equity [table] | table | IFRS for SMEs 4.12 b Disclosure |
| Reserves within equity [axis] | axis | IFRS for SMEs 4.12 b Disclosure |
| Other reserves [member] | member [default] | IFRS for SMEs 4.12 b Disclosure, IFRS for SMEs 6.3 Disclosure |
| Reserve of exchange differences on translation [member] | member | IFRS for SMEs 6.3 Common practice |
| Reserve of cash flow hedges [member] | member | IFRS for SMEs 6.3 Common practice |
| Disclosure of reserves within equity [line items] | line items | |
| Description of nature and purpose of reserves within equity | text | IFRS for SMEs 4.12 b Disclosure |
| Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital | text | IFRS for SMEs 4.13 Disclosure |
| [901000] Axis - Retrospective application and retrospective restatement | | |
| Retrospective application and retrospective restatement [axis] | axis | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure |
| Currently stated [member] | member [default] | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure |
| Previously stated [member] | member | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure |
| Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member] | member | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure, IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 6.3 b Disclosure |
| Increase (decrease) due to changes in accounting policy [member] | member | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.14 c Disclosure |
| Increase (decrease) due to changes in accounting policy required by IFRSs [member] | member | IFRS for SMEs 10.13 b Disclosure, IFRS for SMEs 10.13 c Disclosure |
| Increase (decrease) due to voluntary changes in accounting policy [member] | member | IFRS for SMEs 10.14 c Disclosure |
| Increase (decrease) due to corrections of prior period errors [member] | member | IFRS for SMEs 10.23 b Disclosure, IFRS for SMEs 10.23 c Disclosure |
| [901500] Axis - Creation date | | |
| Creation date [axis] | axis | IFRS for SMEs 10.12 Disclosure |
| Default financial statements date [member] | member [default] | IFRS for SMEs 10.12 Disclosure |
| [913000] Axis - Consolidated, combined and separate financial statements | | |
| Consolidated and separate financial statements [axis] | axis | IFRS for SMEs 9.1 Disclosure |
| Consolidated [member] | member [default] | IFRS for SMEs 9.1 Disclosure |
| Combined [member] | member | IFRS for SMEs 9.1 Disclosure |
| Separate [member] | member | IFRS for SMEs 9.1 Disclosure |

International Financial Reporting Standards (IFRSs®)

IFRS Foundation

30 Cannon Street | London EC4M 6XH | United Kingdom

Telephone: +44 (0)20 7246 6410 | Fax: +44 (0)20 7246 6411

Email: info@ifrs.org | Web: www.ifrs.org

IASB XBRL Team

Email: xbrl@ifrs.org | Web: www.ifrs.org/xbrl