

July 2011

International Financial Reporting Standards (IFRS®)

# The IFRS® Taxonomy Illustrated: interim release edition

A view of IFRS 13 *Fair Value Measurement* as presented in the IFRS Taxonomy 2011 interim release (organised according to financial statements)



International Financial Reporting Standards (IFRS®)

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A view of IFRS 13 *Fair Value Measurement* as presented in the IFRS Taxonomy 2011 interim release (organised according to financial statements)

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

Tel: +44 (0)20 7246 6410

Fax: +44 (0)20 7246 6411

Email: [info@ifrs.org](mailto:info@ifrs.org)

Web: [www.ifrs.org](http://www.ifrs.org)

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Please address XBRL matters to:

IFRS Foundation XBRL Team

30 Cannon Street, London EC4M 6XH, United Kingdom

Email: [xbrl@ifrs.org](mailto:xbrl@ifrs.org)

Web: [www.ifrs.org/XBRL](http://www.ifrs.org/XBRL)



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## Introduction

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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 changes to the elements within the IFRS Taxonomy 2011 arising from the publication of IFRS 13 *Fair Value Measurement*, including consecutive amendments to other IFRSs and the resulting taxonomy changes. IFRS 13 *Fair Value Measurement* was issued by the IASB in May 2011 and the resulting IFRS Taxonomy 2011 interim release was issued in July 2011.

## 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)
<b>[210000] Statement of financial position, current/non-current</b>		
Statement of financial position [abstract]		
Assets [abstract]		
Non-current assets [abstract]		
Property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Investment property	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure

### First column - hierarchy

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

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

### Second column - disclosure format

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

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

For monetary values:

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

### Third column - IFRS reference

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

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

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<b>[110000] General information about financial statements</b>		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a Disclosure
Description of nature of financial statements	text	IAS 1.51 b Disclosure
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c Disclosure
Period covered by financial statements	text	IAS 1.51 c Disclosure
Description of presentation currency	text	IAS 1.51 d Disclosure
Level of rounding used in financial statements	text	IAS 1.51 e Disclosure
<b>[210000] Statement of financial position, current/non-current</b>		
Statement of financial position [abstract]		
Assets [abstract]		
Non-current assets [abstract]		
Property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Investment property	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Non-current biological assets	X instant, debit	IAS 1.54 f Disclosure
Trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Non-current inventories	X instant, debit	IAS 1.54 g Disclosure
Deferred tax assets	X instant, debit	IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax assets, non-current	X instant, debit	IAS 1.54 n Disclosure
Other non-current financial assets	X instant, debit	IAS 1.54 d Disclosure
Other non-current non-financial assets	X instant, debit	IAS 1.55 Common practice
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2013-01-01 IAS 39.37 a Disclosure, Effective 2013-01-01 IFRS 9.3.2.23 a Disclosure
Total non-current assets	X instant, debit	IAS 1.66 Disclosure
Current assets [abstract]		
Current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example
Trade and other current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Current tax assets, current	X instant, debit	IAS 1.54 n Disclosure
Current biological assets	X instant, debit	IAS 1.54 f Disclosure
Other current financial assets	X instant, debit	IAS 1.54 d Disclosure
Other current non-financial assets	X instant, debit	IAS 1.55 Common practice
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2013-01-01 IAS 39.37 a Disclosure, Effective 2013-01-01 IFRS 9.3.2.23 a Disclosure
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.66 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Total current assets	X instant, debit	IAS 1.66 Disclosure
Total assets	X instant, debit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e Example, IAS 1.IG6 Example
Share premium	X instant, credit	IAS 1.78 e Example
Treasury shares	(X) instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e Example
Other reserves	X instant, credit	IAS 1.78 e Example
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure, Effective 2013-01-01 IFRS 10.22 [2011-05-12] Disclosure

Total equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Liabilities [abstract]		
Non-current liabilities [abstract]		
Non-current provisions [abstract]		
Non-current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure
Total non-current provisions	X instant, credit	IAS 1.54 l Disclosure
Trade and other non-current payables	X instant, credit	IAS 1.54 k Disclosure
Deferred tax liabilities	X instant, credit	IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax liabilities, non-current	X instant, credit	IAS 1.54 n Disclosure
Other non-current financial liabilities	X instant, credit	IAS 1.54 m Disclosure
Other non-current non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Total non-current liabilities	X instant, credit	IAS 1.69 Disclosure
Current liabilities [abstract]		
Current provisions [abstract]		
Current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other current provisions	X instant, credit	IAS 1.78 d Disclosure
Total current provisions	X instant, credit	IAS 1.54 l Disclosure
Trade and other current payables	X instant, credit	IAS 1.54 k Disclosure
Current tax liabilities, current	X instant, credit	IAS 1.54 n Disclosure
Other current financial liabilities	X instant, credit	IAS 1.54 m Disclosure
Other current non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Total current liabilities other than liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.69 Disclosure
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure
Total current liabilities	X instant, credit	IAS 1.69 Disclosure
Total liabilities	X instant, credit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure
<b>[220000] Statement of financial position, order of liquidity</b>		
Statement of financial position [abstract]		
Assets [abstract]		
Property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Investment property	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
Other financial assets	X instant, debit	IAS 1.54 d Disclosure
Other non-financial assets	X instant, debit	IAS 1.55 Common practice
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Biological assets	X instant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Inventories	X instant, debit	IAS 1.54 g Disclosure
Current tax assets	X instant, debit	IAS 1.54 n Disclosure
Deferred tax assets	X instant, debit	IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Trade and other receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2013-01-01 IAS 39.37 a Disclosure, Effective 2013-01-01 IFRS 9.3.2.23 a Disclosure
Total assets	X instant, debit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure,

		Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e Example, IAS 1.IG6 Example
Share premium	X instant, credit	IAS 1.78 e Example
Treasury shares	(X) instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e Example
Other reserves	X instant, credit	IAS 1.78 e Example
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure, Effective 2013-01-01 IFRS 10.22 [2011-05-12] Disclosure
Total equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Liabilities [abstract]		
Trade and other payables	X instant, credit	IAS 1.54 k Disclosure
Provisions [abstract]		
Provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other provisions	X instant, credit	IAS 1.78 d Disclosure
Total provisions	X instant, credit	IAS 1.54 l Disclosure
Other financial liabilities	X instant, credit	IAS 1.54 m Disclosure
Other non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Current tax liabilities	X instant, credit	IAS 1.54 n Disclosure
Deferred tax liabilities	X instant, credit	IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure
Total liabilities	X instant, credit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure
<b>[310000] Income statement, by function of expense</b>		
Income statement [abstract]		
Profit (loss) [abstract]		
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure
Cost of sales	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Gross profit	X duration, credit	IAS 1.103 Example
Other income	X duration, credit	IAS 1.102 Example, IAS 1.103 Example
Distribution costs	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Administrative expenses	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Other expense	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Other gains (losses)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice
Profit (loss) from operating activities	X duration, credit	IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X duration, credit	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Finance income	X duration, credit	IAS 1.85 Common practice
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c Disclosure
Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 Common practice
Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value	X duration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure
Profit (loss) before tax	X duration, credit	IAS 1.102 Example, IAS 1.103 Example
Tax income (expense)	(X) duration, debit	IAS 1.82 d Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.82 f Disclosure
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 e Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure

Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.83 a (ii) Disclosure
Profit (loss), attributable to non-controlling interests	X duration, credit	IAS 1.83 a (i) Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	
Classes of ordinary shares [axis]	axis	
Ordinary shares [member]	member [default]	
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX duration	
Basic earnings (loss) per share from discontinued operations	X.XX duration	
Total basic earnings (loss) per share	X.XX duration	
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX duration	
Diluted earnings (loss) per share from discontinued operations	X.XX duration	
Total diluted earnings (loss) per share	X.XX duration	
<b>[320000] Income statement, by nature of expense</b>		
Income statement [abstract]		
Profit (loss) [abstract]		
Revenue	X duration, credit	IAS 1.102 Example· IAS 1.103 Example· IAS 1.82 a Disclosure
Other income	X duration, credit	IAS 1.102 Example· IAS 1.103 Example
Increase (decrease) in inventories of finished goods and work in progress	(X) duration, debit	IAS 1.102 Example· IAS 1.99 Disclosure
Other work performed by entity and capitalised	X duration, credit	IAS 1.IG6 Example
Raw materials and consumables used	(X) duration, debit	IAS 1.102 Example· IAS 1.99 Disclosure
Employee benefits expense	(X) duration, debit	IAS 1.102 Example· IAS 1.104 Disclosure· IAS 1.99 Disclosure
Depreciation and amortisation expense	(X) duration, debit	IAS 1.102 Example· IAS 1.104 Disclosure· IAS 1.99 Disclosure
Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) duration, debit	IAS 1.99 Disclosure
Other expenses	(X) duration, debit	IAS 1.102 Example· IAS 1.99 Disclosure
Other gains (losses)	X duration, credit	IAS 1.102 Common practice· IAS 1.103 Common practice
Profit (loss) from operating activities	X duration, credit	IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X duration, credit	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Finance income	X duration, credit	IAS 1.85 Common practice
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c Disclosure
Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 Common practice
Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value	X duration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure
Profit (loss) before tax	X duration, credit	IAS 1.102 Example· IAS 1.103 Example
Tax income (expense)	(X) duration, debit	IAS 1.82 d Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.82 f Disclosure
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 e Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure· IAS 1.82 f Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.83 a (ii) Disclosure
Profit (loss), attributable to non-controlling interests	X duration, credit	IAS 1.83 a (i) Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	
Classes of ordinary shares [axis]	axis	
Ordinary shares [member]	member [default]	
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX duration	
Basic earnings (loss) per share from discontinued operations	X.XX duration	
Total basic earnings (loss) per share	X.XX duration	
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX duration	
Diluted earnings (loss) per share from discontinued operations	X.XX duration	

Total diluted earnings (loss) per share	X.XX duration	
<b>[410000] Statement of comprehensive income, OCI components presented net of tax</b>		
Statement of comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income, net of tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation, net of tax	X duration, credit	IAS 1.91 a Disclosure
Reclassification adjustments on exchange differences on translation, net of tax	(X) duration, debit	IAS 1.92 Disclosure
Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
Available-for-sale financial assets [abstract]		
Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X duration, credit	Expiry date 2013-01-01 IAS 1.91 a Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure
Reclassification adjustments on available-for-sale financial assets, net of tax	(X) duration, debit	Expiry date 2013-01-01 IAS 1.92 Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure
Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date 2013-01-01 IAS 1.7 Disclosure, Expiry date 2013-01-01 IAS 1.82 g Disclosure, Expiry date 2013-01-01 IAS 1.91 a Disclosure
Cash flow hedges [abstract]		
Gains (losses) on cash flow hedges, net of tax	X duration, credit	IAS 1.91 a Disclosure, IFRS 7.23 c Disclosure
Reclassification adjustments on cash flow hedges, net of tax	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.23 d Disclosure
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	(X) duration, debit	IFRS 7.23 e Disclosure
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
Hedges of net investment in foreign operations [abstract]		
Gains (losses) on hedges of net investments in foreign operations, net of tax	X duration, credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	(X) duration, debit	IAS 1.92 Disclosure, IAS 39.102 Disclosure
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure, IAS 39.102 a Disclosure
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, effects of limit in IAS 19 paragraph 58 b	X duration, credit	IAS 1.82 g Disclosure
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.82 h Disclosure, IAS 1.91 a Disclosure
Other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent		
Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (ii) Disclosure
Comprehensive income, attributable to non-controlling interests		
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (i) Disclosure
<b>[420000] Statement of comprehensive income, OCI components presented before tax</b>		
Statement of comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure
Components of other comprehensive income, before tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation, before tax	X duration, credit	IAS 1.91 b Disclosure
Reclassification adjustments on exchange differences on translation, before tax	(X) duration, debit	IAS 1.92 Disclosure
Other comprehensive income, before tax, exchange differences on translation	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
Available-for-sale financial assets [abstract]		
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X duration, credit	Expiry date 2013-01-01 IAS 1.91 b Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure
Reclassification adjustments on available-for-sale financial assets, before tax	(X) duration, debit	Expiry date 2013-01-01 IAS 1.92 Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure
Other comprehensive income, before tax, available-for-sale financial assets	X duration, credit	Expiry date 2013-01-01 IAS 1.7 Disclosure, Expiry date 2013-01-01 IAS 1.82 g Disclosure, Expiry date 2013-01-01 IAS 1.91 b Disclosure
Cash flow hedges [abstract]		

Gains (losses) on cash flow hedges, before tax	X duration, credit	IAS 1.91 b Disclosure, IFRS 7.23 c Disclosure
Reclassification adjustments on cash flow hedges, before tax	(X) duration, debit	IAS 1.92 Disclosure, IFRS 7.23 d Disclosure
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, before tax	(X) duration, debit	IFRS 7.23 e Disclosure
Other comprehensive income, before tax, cash flow hedges	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
Hedges of net investment in foreign operations [abstract]		
Gains (losses) on hedges of net investments in foreign operations, before tax	X duration, credit	IAS 1.91 b Disclosure, IAS 39.102 a Disclosure
Reclassification adjustments on hedges of net investments in foreign operations, before tax	(X) duration, debit	IAS 1.92 Disclosure, IAS 39.102 Disclosure
Other comprehensive income, before tax, hedges of net investments in foreign operations	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 b Disclosure, IAS 39.102 a Disclosure
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X duration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure
Other comprehensive income, before tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, before tax, effects of limit in IAS 19 paragraph 58 b	X duration, credit	IAS 1.82 g Disclosure
Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	IAS 1.82 h Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, before tax	X duration, credit	IAS 1.91 b Disclosure
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to exchange differences on translation of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to investments in equity instruments of other comprehensive income	(X) duration, debit	Effective 2013-01-01 IAS 1.90 Disclosure
Income tax relating to available-for-sale financial assets of other comprehensive income	(X) duration, debit	Expiry date 2013-01-01 IAS 1.90 Disclosure
Income tax relating to cash flow hedges of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to hedges of net investments in foreign operations of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to changes in revaluation surplus of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to defined benefit plans of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to limit in IAS 19 paragraph 58 b of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	(X) duration, debit	Effective 2013-01-01 IAS 1.90 Disclosure
Aggregated income tax relating to components of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	(X) duration, debit	IAS 1.90 Disclosure
Other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (ii) Disclosure
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (i) Disclosure
<b>[610000] Statement of changes in equity</b>		
Statement of changes in equity [abstract]		
Statement of changes in equity [table]	table	IAS 1.106 Disclosure
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member [default]	IAS 1.106 Disclosure
Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure
Issued capital [member]	member	IAS 1.106 Disclosure
Share premium [member]	member	IAS 1.106 Disclosure
Treasury shares [member]	member	IAS 1.106 Disclosure
Other equity interest [member]	member	IAS 1.106 Disclosure
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example
Reserve of cash flow hedges [member]	member	IAS 1.108 Example
Reserve of hedges of net investment in foreign operations [member]	member	IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2013-01-01 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2013-01-01 IAS 1.108 Example

Reserve for catastrophe [member]	member	
Reserve for equalisation [member]	member	
Reserve of discretionary participation features [member]	member	
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Non-controlling interests [member]	member	IAS 1.106 Disclosure
Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice
Previously stated [member]	member	IAS 1.106 b Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	
Increase (decrease) due to voluntary changes in accounting policy [member]	member	
Increase (decrease) due to corrections of prior period errors [member]	member	
Statement of changes in equity [line items]	line items	
Equity at beginning of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Changes in equity [abstract]		
Comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure
Other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure
Issue of equity	X duration, credit	IAS 1.106 d (iii) Disclosure
Dividends recognised as distributions to owners	(X) duration, debit	IAS 1.107 Disclosure
Increase through other contributions by owners	X duration, credit	IAS 1.106 d (iii) Disclosure
Decrease through other distributions to owners	(X) duration, debit	IAS 1.106 d (iii) Disclosure
Increase (decrease) through transfers and other changes, equity	X duration, credit	IAS 1.106 d Disclosure
Increase (decrease) through treasury share transactions	X duration, credit	IAS 1.109 Disclosure
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control	X duration, credit	IAS 1.106 d (iii) Disclosure
Increase (decrease) through share-based payment transactions	X duration, credit	IAS 1.106 d (iii) Disclosure
Total increase (decrease) in equity	X duration, credit	IAS 1.106 d Disclosure
Equity at end of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
<b>[800100] Notes - Subclassifications of assets, liabilities and equities</b>		
Subclassifications of assets, liabilities and equities [abstract]		
Property, plant and equipment [abstract]		
Land and buildings [abstract]		
Land	X instant, debit	IAS 16.37 a Example
Buildings	X instant, debit	IAS 16.37 Common practice
Total land and buildings	X instant, debit	IAS 16.37 b Example
Machinery	X instant, debit	IAS 16.37 c Example
Vehicles [abstract]		
Ships	X instant, debit	IAS 16.37 d Example
Aircraft	X instant, debit	IAS 16.37 e Example
Motor vehicles	X instant, debit	IAS 16.37 f Example
Total vehicles	X instant, debit	IAS 16.37 Common practice
Fixtures and fittings	X instant, debit	IAS 16.37 g Example
Office equipment	X instant, debit	IAS 16.37 h Example
Tangible exploration and evaluation assets		
Construction in progress	X instant, debit	IAS 16.37 Common practice
Other property, plant and equipment	X instant, debit	IAS 16.37 Common practice
Total property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Intangible assets and goodwill [abstract]		
Intangible assets other than goodwill [abstract]		
Brand names	X instant, debit	IAS 38.119 a Common practice
Intangible exploration and evaluation assets	X instant, debit	IAS 38.119 Common practice

Mastheads and publishing titles	X instant, debit	IAS 38.119 b Common practice
Computer software	X instant, debit	IAS 38.119 c Common practice
Licences and franchises	X instant, debit	IAS 38.119 d Common practice
Copyrights, patents and other industrial property rights, service and operating rights	X instant, debit	IAS 38.119 e Common practice
Recipes, formulae, models, designs and prototypes	X instant, debit	IAS 38.119 f Common practice
Intangible assets under development	X instant, debit	IAS 38.119 g Common practice
Other intangible assets	X instant, debit	IAS 38.119 Common practice
Total intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure
Total intangible assets and goodwill	X instant, debit	IAS 1.55 Common practice
Investments in subsidiaries, joint ventures and associates [abstract]		
Investments in subsidiaries	X instant, debit	
Investments in joint ventures	X instant, debit	
Investments in associates	X instant, debit	
Total investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Trade and other non-current receivables [abstract]		
Non-current trade receivables	X instant, debit	IAS 1.78 b Example
Non-current receivables due from related parties	X instant, debit	IAS 1.78 b Example
Non-current prepayments	X instant, debit	IAS 1.78 b Example
Other non-current receivables	X instant, debit	IAS 1.78 b Example
Total trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Trade and other current receivables [abstract]		
Current trade receivables	X instant, debit	IAS 1.68 Example, IAS 1.78 b Example
Current receivables due from related parties	X instant, debit	IAS 1.78 b Example
Current prepayments	X instant, debit	IAS 1.78 b Example
Other current receivables	X instant, debit	IAS 1.78 b Example
Total trade and other current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Trade and other receivables [abstract]		
Trade receivables	X instant, debit	IAS 1.78 b Example
Receivables due from related parties	X instant, debit	IAS 1.78 b Example
Prepayments	X instant, debit	IAS 1.78 b Example
Other receivables	X instant, debit	IAS 1.78 b Example
Total trade and other receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Categories of non-current financial assets [abstract]		
Non-current financial assets at fair value through profit or loss [abstract]		
Non-current financial assets at fair value through profit or loss, designated upon initial recognition	X instant, debit	IFRS 7.8 a Disclosure
Non-current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 a Disclosure
Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective 2013-01-01 IFRS 7.8 a Disclosure
Total non-current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure
Non-current financial assets available-for-sale	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 d Disclosure
Non-current held-to-maturity investments	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 b Disclosure
Non-current loans and receivables	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 c Disclosure
Non-current financial assets at fair value through other comprehensive income	X instant, debit	Effective 2013-01-01 IFRS 7.8 h Disclosure
Non-current financial assets at amortised cost	X instant, debit	Effective 2013-01-01 IFRS 7.8 f Disclosure
Total non-current financial assets	X instant, debit	IFRS 7.25 Disclosure
Categories of current financial assets [abstract]		
Current financial assets at fair value through profit or loss [abstract]		
Current financial assets at fair value through profit or loss, designated upon initial recognition	X instant, debit	IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 a Disclosure
Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective 2013-01-01 IFRS 7.8 a Disclosure
Total current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure
Current financial assets available-for-sale	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 d Disclosure
Current held-to-maturity investments	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 b Disclosure
Current loans and receivables	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 c Disclosure
Current financial assets at fair value through other comprehensive income	X instant, debit	Effective 2013-01-01 IFRS 7.8 h Disclosure
Current financial assets at amortised cost	X instant, debit	Effective 2013-01-01 IFRS 7.8 f Disclosure
Total current financial assets	X instant, debit	IFRS 7.25 Disclosure
Categories of financial assets [abstract]		

Financial assets at fair value through profit or loss [abstract]		
Financial assets at fair value through profit or loss, designated upon initial recognition	X instant, debit	IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective 2013-01-01 IFRS 7.8 a Disclosure
Total financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure
Financial assets available-for-sale	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 d Disclosure
Held-to-maturity investments	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 b Disclosure
Loans and receivables	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 c Disclosure
Financial assets at fair value through other comprehensive income	X instant, debit	Effective 2013-01-01 IFRS 7.8 h Disclosure
Financial assets at amortised cost	X instant, debit	Effective 2013-01-01 IFRS 7.8 f Disclosure
Total financial assets	X instant, debit	IFRS 7.25 Disclosure
Classes of inventories [abstract]		
Raw materials	X instant, debit	
Merchandise	X instant, debit	
Production supplies	X instant, debit	
Work in progress	X instant, debit	
Finished goods	X instant, debit	
Other inventories	X instant, debit	
Total current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example
Cash and cash equivalents [abstract]		
Cash [abstract]		
Cash on hand	X instant, debit	
Balances with banks	X instant, debit	
Other demand deposits	X instant, debit	
Total cash	X instant, debit	
Cash equivalents [abstract]		
Short-term deposits, classified as cash equivalents	X instant, debit	
Short-term investments, classified as cash equivalents	X instant, debit	
Other banking arrangements, classified as cash equivalents	X instant, debit	
Total cash equivalents	X instant, debit	
Other cash and cash equivalents	X instant, debit	
Total cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]		
Non-current assets or disposal groups classified as held for sale	X instant, debit	
Non-current assets or disposal groups classified as held for distribution to owners	X instant, debit	
Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Classes of other provisions [abstract]		
Warranty provision [abstract]		
Non-current warranty provision	X instant, credit	
Current warranty provision	X instant, credit	
Total warranty provision	X instant, credit	
Restructuring provision [abstract]		
Non-current restructuring provision	X instant, credit	
Current restructuring provision	X instant, credit	
Total restructuring provision	X instant, credit	
Legal proceedings provision [abstract]		
Non-current legal proceedings provision	X instant, credit	
Current legal proceedings provision	X instant, credit	
Total legal proceedings provision	X instant, credit	
Refunds provision [abstract]		
Non-current refunds provision	X instant, credit	
Current refunds provision	X instant, credit	
Total refunds provision	X instant, credit	
Onerous contracts provision [abstract]		
Non-current onerous contracts provision	X instant, credit	
Current onerous contracts provision	X instant, credit	
Total onerous contracts provision	X instant, credit	
Provision for decommissioning, restoration and rehabilitation costs [abstract]		
Non-current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	
Current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	

Total provision for decommissioning, restoration and rehabilitation costs	X instant, credit	
Miscellaneous other provisions [abstract]		
Non-current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Total miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Other provisions [abstract]		
Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure
Other current provisions	X instant, credit	IAS 1.78 d Disclosure
Total other provisions	X instant, credit	IAS 1.78 d Disclosure
Borrowings [abstract]		
Non-current borrowings	X instant, credit	IAS 1.55 Common practice
Current borrowings and current portion of non-current borrowings [abstract]		
Current borrowings	X instant, credit	IAS 1.55 Common practice
Current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Total borrowings	X instant, credit	IAS 1.55 Common practice
Trade and other non-current payables [abstract]		
Non-current trade payables	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties	X instant, credit	IAS 1.78 Common practice
Deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice
Accruals classified as non-current	X instant, credit	IAS 1.78 Common practice
Total trade and other non-current payables	X instant, credit	IAS 1.54 k Disclosure
Trade and other current payables [abstract]		
Current trade payables	X instant, credit	IAS 1.70 Example, IAS 1.78 Common practice
Current payables to related parties	X instant, credit	IAS 1.78 Common practice
Deferred income classified as current	X instant, credit	IAS 1.78 Common practice
Accruals classified as current	X instant, credit	IAS 1.78 Common practice
Total trade and other current payables	X instant, credit	IAS 1.54 k Disclosure
Trade and other payables [abstract]		
Trade payables	X instant, credit	IAS 1.78 Common practice
Payables to related parties	X instant, credit	IAS 1.78 Common practice
Deferred income	X instant, credit	IAS 1.78 Common practice
Accruals	X instant, credit	IAS 1.78 Common practice
Total trade and other payables	X instant, credit	IAS 1.54 k Disclosure
Categories of non-current financial liabilities [abstract]		
Non-current financial liabilities at fair value through profit or loss [abstract]		
Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	IFRS 7.8 e Disclosure
Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition	X instant, credit	IFRS 7.8 e Disclosure
Total non-current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure
Non-current financial liabilities at amortised cost	X instant, credit	Expiry date 2013-01-01 IFRS 7.8 f Disclosure, Effective 2013-01-01 IFRS 7.8 g Disclosure
Total non-current financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Categories of current financial liabilities [abstract]		
Current financial liabilities at fair value through profit or loss [abstract]		
Current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	IFRS 7.8 e Disclosure
Current financial liabilities at fair value through profit or loss, designated upon initial recognition	X instant, credit	IFRS 7.8 e Disclosure
Total current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure
Current financial liabilities at amortised cost	X instant, credit	Expiry date 2013-01-01 IFRS 7.8 f Disclosure, Effective 2013-01-01 IFRS 7.8 g Disclosure
Total current financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Categories of financial liabilities [abstract]		
Financial liabilities at fair value through profit or loss [abstract]		
Financial liabilities at fair value through profit or loss that meet definition of held for trading	X instant, credit	IFRS 7.8 e Disclosure
Financial liabilities at fair value through profit or loss, designated upon initial recognition	X instant, credit	IFRS 7.8 e Disclosure
Total financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure
Financial liabilities at amortised cost	X instant, credit	Expiry date 2013-01-01 IFRS 7.8 f Disclosure, Effective 2013-01-01 IFRS 7.8 g Disclosure
Total financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Other reserves [abstract]		
Revaluation surplus	X instant, credit	IAS 16.39 Disclosure, IAS 38.85 Disclosure
Reserve of exchange differences on translation	X instant, credit	

Reserve of cash flow hedges	X instant, credit	IAS 1.78 e Common practice
Reserve of hedges of net investment in foreign operations	X instant, credit	IAS 1.78 e Common practice
Reserve of gains and losses on remeasuring available-for-sale financial assets	X instant, credit	Expiry date 2013-01-01 IAS 1.78 e Common practice
Reserve of share-based payments	X instant, credit	IAS 1.78 e Common practice
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	X instant, credit	
Reserve of gains and losses from investments in equity instruments	X instant, credit	IAS 1.78 e Common practice
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X instant, credit	IAS 1.78 e Common practice
Reserve for catastrophe	X instant, credit	
Reserve for equalisation	X instant, credit	
Reserve of discretionary participation features	X instant, credit	
Total other reserves	X instant, credit	IAS 1.78 e Example
Net assets (liabilities) [abstract]		
Assets	X instant, debit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Liabilities	(X) instant, credit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Net assets (liabilities)	X instant, debit	
<b>[800200] Notes - Analysis of income and expense</b>		
Analysis of income and expense [abstract]		
Revenue [abstract]		
Revenue from sale of goods	X duration, credit	
Revenue from rendering of services	X duration, credit	
Revenue from construction contracts	X duration, credit	IFRIC 15.20 b Disclosure
Royalty income	X duration, credit	
Interest income	X duration, credit	
Dividend income	X duration, credit	
Other revenue	X duration, credit	
Total revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure
Revenue arising from exchanges of goods or services [abstract]		
Revenue arising from exchanges of goods or services, sale of goods	X duration, credit	
Revenue arising from exchanges of goods or services, rendering of services	X duration, credit	
Revenue arising from exchanges of goods or services, construction contracts	X duration, credit	
Income arising from exchanges of goods or services, royalties	X duration, credit	
Income arising from exchanges of goods or services, interest	X duration, credit	
Income arising from exchanges of goods or services, dividends	X duration, credit	
Revenue arising from exchanges of goods or services, other revenue	X duration, credit	
Total revenue arising from exchanges of goods or services	X duration, credit	
Material income and expense [abstract]		
Write-downs (reversals of write-downs) of inventories [abstract]		
Inventory write-down	X duration, debit	IAS 1.98 a Disclosure
Reversal of inventory write-down	(X) duration, credit	IAS 1.98 a Disclosure
Net write-downs (reversals of write-downs) of inventories	X duration, debit	IAS 1.98 a Disclosure
Write-downs (reversals of write-downs) of property, plant and equipment [abstract]		
Impairment loss recognised in profit or loss, property, plant and equipment	X duration	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure
Net write-downs (reversals of write-downs) of property, plant and equipment	X duration, debit	IAS 1.98 a Disclosure
Expense of restructuring activities	X duration, debit	IAS 1.98 b Disclosure
Reversal of provisions for cost of restructuring	X duration, credit	IAS 1.98 b Disclosure
Gains (losses) on disposals of property, plant and equipment [abstract]		
Gains on disposals of property, plant and equipment	X duration, credit	IAS 1.98 c Disclosure
Losses on disposals of property, plant and equipment	(X) duration, debit	IAS 1.98 c Disclosure
Net gains (losses) on disposals of property, plant and equipment	X duration, credit	IAS 1.98 c Disclosure
Gains (losses) on disposals of investments [abstract]		
Gains on disposals of investments	X duration, credit	IAS 1.98 d Disclosure

Losses on disposals of investments	(X) duration, debit	IAS 1.98 d Disclosure
Net gains (losses) on disposals of investments	X duration, credit	IAS 1.98 d Disclosure
Gains (losses) on disposals of other non-current assets	X duration, credit	IAS 1.98 Disclosure
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X duration, credit	IFRIC 19.11 Disclosure
Expense (income) on discontinued operations	X duration, debit	IAS 1.98 e Disclosure
Gains (losses) on litigation settlements [abstract]		
Gains on litigation settlements	X duration, credit	IAS 1.98 f Disclosure
Losses on litigation settlements	(X) duration, debit	IAS 1.98 f Disclosure
Net gains (losses) on litigation settlements	X duration, credit	IAS 1.98 f Disclosure
Other reversals of provisions	X duration, credit	IAS 1.98 g Disclosure
Income from continuing operations attributable to owners of parent	X duration, credit	
Income from discontinued operations attributable to owners of parent	X duration, credit	
Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	
Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit	
Gains (losses) from government grants	X duration, credit	
Dividends classified as expense	X duration, debit	IAS 32.40 Example
Research and development expense	X duration, debit	IAS 38.126 Disclosure
Expenses by nature [abstract]		
Raw materials and consumables used	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Classes of employee benefits expense [abstract]		
Wages and salaries	X duration, debit	
Social security contributions	X duration, debit	
Other short-term employee benefits	X duration, debit	
Post-employment benefit expense, defined contribution plans	X duration, debit	
Post-employment benefit expense, defined benefit plans	X duration, debit	
Termination benefits expense	X duration, debit	
Other long-term benefits	X duration, debit	
Other employee expense	X duration, debit	
Total employee benefits expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure
Depreciation and amortisation expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure
Impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 1.99 Disclosure
Other expenses	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Total expenses, by nature	X duration, debit	IAS 1.99 Disclosure
<b>[810000] Notes - Corporate information and statement of IFRS compliance</b>		
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure
Domicile of entity	text	IAS 1.138 a Disclosure
Legal form of entity	text	IAS 1.138 a Disclosure
Country of incorporation	text	IAS 1.138 a Disclosure
Address of entity's registered office	text	IAS 1.138 a Disclosure
Principal place of business	text	IAS 1.138 a Disclosure
Description of nature of entity's operations and principal activities	text	IAS 1.138 b Disclosure
Name of parent entity	text	IAS 1.138 c Disclosure
Name of ultimate parent of group	text	IAS 1.138 c Disclosure
Length of life of limited life entity	text	IAS 1.138 d Disclosure
Statement of IFRS compliance	text	IAS 1.114 a Disclosure, IAS 1.16 Disclosure
Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a Disclosure
Explanation of departure from IFRS	text	IAS 1.20 b Disclosure, IAS 1.20 c Disclosure
Explanation of financial effect of departure from IFRS	text	IAS 1.20 d Disclosure
Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	text	IAS 1.23 a Disclosure
Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 b Disclosure
Description of uncertainties of entity's ability to continue as going concern	text	IAS 1.25 Disclosure
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 Disclosure
Explanation of why entity not regarded as going concern	text	IAS 1.25 Disclosure
Description of reason for using longer or shorter reporting period	text	IAS 1.36 a Disclosure
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 b Disclosure
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1.41 Disclosure
Disclosure of reclassifications or changes in presentation [abstract]		

Disclosure of reclassifications or changes in presentation [table]	table	IAS 1.41 Disclosure
Reclassified items [axis]	axis	IAS 1.41 Disclosure
Reclassified items [member]	member [default]	IAS 1.41 Disclosure
Disclosure of reclassifications or changes in presentation [line items]	line items	
Description of nature of reclassifications or changes in presentation	text	IAS 1.41 a Disclosure
Amount of reclassifications or changes in presentation	X duration	IAS 1.41 b Disclosure
Description of reason for reclassifications or changes in presentation	text	IAS 1.41 c Disclosure
Description of reason why reclassification of comparative amounts is impracticable	text	IAS 1.42 a Disclosure
Description of nature of necessary adjustments to provide comparative information	text	IAS 1.42 b Disclosure
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]	text block	IAS 1.61 Disclosure
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	table	IAS 1.61 Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items]	line items	
Current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example
Current trade receivables	X instant, debit	IAS 1.68 Example, IAS 1.78 b Example
Current trade payables	X instant, credit	IAS 1.70 Example, IAS 1.78 Common practice
Disclosure of summary of significant accounting policies [text block]	text block	IAS 1.114 b Disclosure
Explanation of measurement bases used in preparing financial statements	text	IAS 1.117 a Disclosure
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IAS 1.122 Disclosure
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 Disclosure, IFRIC 14.10 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1.125 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [abstract]		
Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 Disclosure
Assets and liabilities [axis]	axis	IAS 1.125 Disclosure
Assets and liabilities [member]	member [default]	IAS 1.125 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items	
Description of nature of assets with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Assets with significant risk of material adjustments within next financial year	X instant, debit	IAS 1.125 b Disclosure
Liabilities with significant risk of material adjustments within next financial year	X instant, credit	IAS 1.125 b Disclosure
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 Disclosure
Disclosure of objectives, policies and processes for managing capital [abstract]		
Disclosure of objectives, policies and processes for managing capital [table]	table	IAS 1.136 Disclosure
Capital requirements [axis]	axis	IAS 1.136 Disclosure
Capital requirements [member]	member [default]	IAS 1.136 Disclosure
Disclosure of objectives, policies and processes for managing capital [line items]	line items	
Qualitative information about entity's objectives policies and processes for managing capital	text	IAS 1.135 a Disclosure
Summary quantitative data about what entity manages as capital	text	IAS 1.135 b Disclosure
Description of changes in entity's objectives policies and processes for managing capital and what entity manages as capital	text	IAS 1.135 c Disclosure
Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 d Disclosure
Information about consequences of non-compliance with externally imposed capital requirements	text	IAS 1.135 e Disclosure
Dividends recognised as distributions to owners per share	X.XX duration	IAS 1.107 Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X duration	IAS 1.137 a Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX duration	IAS 1.137 a Disclosure

Cumulative preference dividends not recognised	X duration	IAS 1.137 b Disclosure
Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	text	IFRIC 17.17 a Disclosure
Non-cash assets declared for distribution to owners before financial statements authorised for issue	X instant, debit	IFRIC 17.17 b Disclosure
Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X instant, debit	IFRIC 17.17 c Disclosure
Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	text	IFRIC 17.17 c [2011-05-12] Disclosure
Dividends payable, non-cash assets distributions	X instant, credit	IFRIC 17.16 a Disclosure
Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	X duration, credit	IFRIC 17.16 b Disclosure
Equity reclassified into financial liabilities	X duration	IAS 1.80A Disclosure
Financial liabilities reclassified into equity	X duration	IAS 1.80A Disclosure
Description of timing and reason of reclassification between financial liabilities and equity	text	IAS 1.80A Disclosure
<b>[822100] Notes - Property, plant and equipment</b>		
Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure Disclosure
Disclosure of detailed information about property, plant and equipment [text block]	text block	IAS 16.73 Disclosure
Disclosure of detailed information about property, plant and equipment [abstract]		
Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 Disclosure
Classes of property, plant and equipment [axis]	axis	IAS 16.73 Disclosure
Property, plant and equipment [member]	member [default]	IAS 16.73 Disclosure, IAS 36.127 Example
Land and buildings [member]	member	IAS 16.37 b Example
Land [member]	member	IAS 16.37 a Example
Buildings [member]	member	IAS 16.37 Common practice
Machinery [member]	member	IAS 16.37 c Example
Vehicles [member]	member	IAS 16.37 Common practice
Ships [member]	member	IAS 16.37 d Example
Aircraft [member]	member	IAS 16.37 e Example
Motor vehicles [member]	member	IAS 16.37 f Example
Fixtures and fittings [member]	member	IAS 16.37 g Example
Office equipment [member]	member	IAS 16.37 h Example
Tangible exploration and evaluation assets [member]	member	
Construction in progress [member]	member	IAS 16.37 Common practice
Other property, plant and equipment [member]	member	IAS 16.37 Common practice
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure
Disclosure of detailed information about property, plant and equipment [line items]	line items	
Measurement bases, property, plant and equipment	text	IAS 16.73 a Disclosure
Depreciation method, property, plant and equipment	text	IAS 16.73 b Disclosure
Useful lives or depreciation rates, property, plant and equipment	text	IAS 16.73 c Disclosure
Effective dates of revaluation, property, plant and equipment	text	IAS 16.77 a Disclosure
Explanation of independent valuer used for revaluation, property, plant and equipment	text	IAS 16.77 b Disclosure
Explanation of revaluation methods and assumptions, property, plant and equipment	text	Expiry date 2013-01-01 IAS 16.77 c Disclosure
Reconciliation of changes in property, plant and equipment [abstract]		
Property, plant and equipment at beginning of period	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Changes in property, plant and equipment [abstract]		
Additions other than through business combinations, property, plant and equipment	X duration, debit	IAS 16.73 e (i) Disclosure
Acquisitions through business combinations, property, plant and equipment	X duration, debit	IAS 16.73 e (iii) Disclosure
Increase (decrease) through net exchange differences, property, plant and equipment	X duration, debit	IAS 16.73 e (viii) Disclosure
Depreciation, property, plant and equipment	(X) duration	IAS 16.73 e (vii) Disclosure, IAS 16.75 a Disclosure
Impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X duration	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure

Revaluation increase (decrease), property, plant and equipment	X duration, debit	IAS 16.73 e (iv) Disclosure
Impairment loss recognised in other comprehensive income, property, plant and equipment	(X) duration	IAS 16.73 e (iv) Disclosure
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	X duration	IAS 16.73 e (iv) Disclosure
Increase (decrease) through transfers and other changes, property, plant and equipment	X duration, debit	IAS 16.73 e (ix) Disclosure
Disposals, property, plant and equipment	(X) duration, credit	IAS 16.73 e (ii) Disclosure
Decrease through classified as held for sale, property, plant and equipment	(X) duration, credit	IAS 16.73 e (ii) Disclosure
Total increase (decrease) in property, plant and equipment	X duration, debit	IAS 16.73 e Disclosure
Property, plant and equipment at end of period	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Additional information [abstract]		
Property, plant and equipment, expenditures recognised in course of its construction	X instant, debit	IAS 16.74 b Disclosure
Property, plant and equipment, temporarily idle	X instant, debit	IAS 16.79 a Example
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	X instant, debit	IAS 16.79 b Example
Property, plant and equipment, carrying amount of assets retired from active use and not classified as held for sale	X instant, debit	IAS 16.79 c Example
Property, plant and equipment, revaluation [abstract]		
Property, plant and equipment, carrying amount of revalued assets by active market prices	X instant, debit	Expiry date 2013-01-01 IAS 16.77 d Disclosure
Property, plant and equipment, carrying amount of revalued assets by estimations	X instant, debit	Expiry date 2013-01-01 IAS 16.77 d Disclosure
Property, plant and equipment, carrying amount of revalued assets	X instant, debit	IAS 16.77 Disclosure
Property, plant and equipment, carrying amount at cost of revalued assets	X instant, debit	IAS 16.77 e Disclosure
Property, plant and equipment, revaluation surplus	X instant, credit	IAS 16.77 f Disclosure
Property, plant and equipment, restrictions on title	X instant, debit	IAS 16.74 a Disclosure
Description of existence of restrictions on title, property, plant and equipment	text	IAS 16.74 a Disclosure
Property, plant and equipment, pledged as security	X instant, debit	IAS 16.74 a Disclosure
Contractual commitments for acquisition of property, plant and equipment	X instant, credit	IAS 16.74 c Disclosure
Compensation from third parties for items of property, plant and equipment	X duration, credit	IAS 16.74 d Disclosure
Fair value of property, plant and equipment materially different from carrying amount	X instant, debit	IAS 16.79 d Example

## [822390] Notes - Financial instruments

Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure
Disclosure of detailed information about financial instruments [text block]	text block	Expiry date 2013-01-01 IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
Disclosure of detailed information about financial instruments [abstract]		
Disclosure of detailed information about financial instruments [table]	table	Expiry date 2013-01-01 IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
Classes of financial instruments [axis]	axis	Expiry date 2013-01-01 IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
Financial instruments [member]	member [default]	Expiry date 2013-01-01 IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
Financial instruments at amortised cost [member]	member	IFRS 7.B2 a Disclosure
Financial instruments at fair value [member]	member	IFRS 7.B2 a Disclosure
Financial instruments outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure
Disclosure of detailed information about financial instruments [line items]	line items	
Description of methods and assumptions to determine fair value	text	Expiry date 2013-01-01 IFRS 7.27 Disclosure
Description of change in valuation technique and reasons for change	text	Expiry date 2013-01-01 IFRS 7.27 Disclosure
Financial instruments measured in Level 1 of fair value hierarchy	X instant	Expiry date 2013-01-01 IFRS 7.27B a Disclosure
Financial instruments measured in Level 2 of fair value hierarchy	X instant	Expiry date 2013-01-01 IFRS 7.27B a Disclosure
Financial instruments measured in Level 3 of fair value hierarchy	X instant	Expiry date 2013-01-01 IFRS 7.27B a Disclosure
Significant transfers of financial instruments out of Level 1 into Level 2 of fair value hierarchy	X duration	Expiry date 2013-01-01 IFRS 7.27B b Disclosure
Significant transfers of financial instruments out of Level 2 into Level 1 of fair value hierarchy	X duration	Expiry date 2013-01-01 IFRS 7.27B b Disclosure
Description of reasons for significant transfers of financial instruments out of Level 1 into Level 2 of fair value hierarchy	text	Expiry date 2013-01-01 IFRS 7.27B b Disclosure
Description of reasons for significant transfers of financial instruments out of Level 2 into Level 1 of fair value hierarchy	text	Expiry date 2013-01-01 IFRS 7.27B b Disclosure
Gains (losses) recognised in profit or loss for financial instruments measured in Level 3 of fair value hierarchy	X duration, credit	Expiry date 2013-01-01 IFRS 7.27B c (i) Disclosure
Description of where gains (losses) on financial instruments measured in Level 3 of fair value hierarchy are presented in statement of comprehensive income or income statement	text	Expiry date 2013-01-01 IFRS 7.27B c (i) Disclosure
Gains (losses) recognised in other comprehensive income for financial instruments measured in Level 3 of fair value hierarchy	X duration, credit	Expiry date 2013-01-01 IFRS 7.27B c (ii) Disclosure
Purchase of financial instruments measured in Level 3 of fair value hierarchy	X duration	Expiry date 2013-01-01 IFRS 7.27B c (iii) Disclosure
Sales of financial instruments measured in Level 3 of fair value hierarchy	X duration	Expiry date 2013-01-01 IFRS 7.27B c (iii) Disclosure

Issues of financial instruments measured in Level 3 of fair value hierarchy	X duration	Expiry date 2013-01-01 IFRS 7.27B c (iii) Disclosure
Settlements of financial instruments measured in Level 3 of fair value hierarchy	X duration	Expiry date 2013-01-01 IFRS 7.27B c (iii) Disclosure
Transfer of financial instruments into Level 3 of fair value hierarchy	X duration	Expiry date 2013-01-01 IFRS 7.27B c (iv) Disclosure
Transfer of financial instruments out of Level 3 of fair value hierarchy	X duration	Expiry date 2013-01-01 IFRS 7.27B c (iv) Disclosure
Description of reason for transfer of financial instruments into or out of Level 3 of fair value hierarchy	text	Expiry date 2013-01-01 IFRS 7.27B c (iv) Disclosure
Description of significant transfer of financial instruments into Level 3 of fair value hierarchy	text	Expiry date 2013-01-01 IFRS 7.27B c (iv) Disclosure
Description of significant transfer of financial instruments out of Level 3 of fair value hierarchy	text	Expiry date 2013-01-01 IFRS 7.27B c (iv) Disclosure
Gains (losses) for period included in profit or loss for assets or liabilities held at end of reporting period	X duration, credit	Expiry date 2013-01-01 IFRS 7.27B d Disclosure
Description of where gains (losses) for assets or liabilities held at end of reporting period on fair value measurement are presented in statement of comprehensive income or income statement	text	Expiry date 2013-01-01 IFRS 7.27B d Disclosure
Explanation of fact and effect of change to reasonably possible alternative assumption which would change fair value significantly	text	Expiry date 2013-01-01 IFRS 7.27B e Disclosure
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 a Disclosure
Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period	X instant	IFRS 7.28 b Disclosure
Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]		
Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X duration	IFRS 7.IG14 Example
Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X duration	IFRS 7.IG14 Example
Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X duration	IFRS 7.IG14 Example
Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	(X) duration	IFRS 7.IG14 Example
Total increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss	X duration	IFRS 7.28 b Example
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at end of period	X instant	IFRS 7.28 b Disclosure
Description of conclusion why transaction price was not best evidence of fair value	text	Effective 2013-01-01 IFRS 7.28 c [2011-05-12] Disclosure
Maximum exposure to credit risk	X instant	IFRS 7.36 a Disclosure
Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure	text	IFRS 7.36 b Disclosure
Disclosure of financial assets [text block]	text block	IFRS 7.6 Disclosure
Disclosure of financial assets [abstract]		
Disclosure of financial assets [table]	table	IFRS 7.6 Disclosure
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure
Financial assets [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure
Financial assets at amortised cost [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Consumer loans [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Financial assets at fair value [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Derivatives [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example, Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Equity investments [member]	member	Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure
Disclosure of financial assets [line items]	line items	
Categories of financial assets [abstract]		
Financial assets at fair value through profit or loss [abstract]		
Financial assets at fair value through profit or loss, designated upon initial recognition	X instant, debit	IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 a Disclosure
Financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	Effective 2013-01-01 IFRS 7.8 a Disclosure

Total financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure
Financial assets available-for-sale	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 d Disclosure
Held-to-maturity investments	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 b Disclosure
Loans and receivables	X instant, debit	Expiry date 2013-01-01 IFRS 7.8 c Disclosure
Financial assets at fair value through other comprehensive income	X instant, debit	Effective 2013-01-01 IFRS 7.8 h Disclosure
Financial assets at amortised cost	X instant, debit	Effective 2013-01-01 IFRS 7.8 f Disclosure
Total financial assets	X instant, debit	IFRS 7.25 Disclosure
Financial assets, at fair value	X instant, debit	IFRS 7.25 Disclosure
Reconciliation of changes in allowance account for credit losses of financial assets [abstract]		
Allowance account for credit losses of financial assets at beginning of period	X instant, credit	IFRS 7.16 Disclosure
Changes in allowance account for credit losses of financial assets [abstract]		
Total increase (decrease) in allowance account for credit losses of financial assets	X duration, credit	IFRS 7.16 Disclosure
Allowance account for credit losses of financial assets at end of period	X instant, credit	IFRS 7.16 Disclosure
Impairment loss on financial assets	X duration, debit	IFRS 7.20 e Disclosure
Information about credit quality of neither past due nor impaired financial assets [text block]	text block	IFRS 7.36 c Disclosure
Analysis of credit exposures using external credit grading system [text block]	text block	IFRS 7.IG23 a Example
Description of rating agencies used	text	IFRS 7.IG24 b Example
Rated credit exposures	X instant	IFRS 7.IG24 c Example
Unrated credit exposures	X instant	IFRS 7.IG24 c Example
Description of relationship between internal and external ratings	text	IFRS 7.IG24 d Example, IFRS 7.IG25 c Example
Analysis of credit exposures using internal credit grading system [text block]	text block	IFRS 7.IG23 a Example
Description of internal credit ratings process	text	IFRS 7.IG25 a Example
Description of relationship between internal and external ratings	text	IFRS 7.IG24 d Example, IFRS 7.IG25 c Example
Description of nature of counterparty	text	IFRS 7.IG23 b Example
Description of historical information about counterparty default rates	text	IFRS 7.IG23 c Example
Description of other information used to assess credit quality	text	IFRS 7.IG23 d Example
Financial assets previously designated at fair value through profit or loss but no longer so designated, first application of IFRS 9	X instant, debit	Effective 2013-01-01 IFRS 7.441 c Disclosure
Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, first application of IFRS 9	X instant, debit	Effective 2013-01-01 IFRS 7.441 c Disclosure
Financial assets previously designated at fair value through profit or loss reclassified voluntarily, first application of IFRS 9	X instant, debit	Effective 2013-01-01 IFRS 7.441 c Disclosure
Disclosure of external credit exposures [text block]	text block	IFRS 7.IG24 Example
Disclosure of external credit exposures [abstract]		
Disclosure of external credit exposures [table]	table	IFRS 7.IG24 Example
External credit grades [axis]	axis	IFRS 7.IG24 a Example
External credit grades [member]	member [default]	IFRS 7.IG24 a Example
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure
Financial assets [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure
Financial assets at amortised cost [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Consumer loans [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Financial assets at fair value [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Derivatives [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example, Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Equity investments [member]	member	Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure
Disclosure of external credit exposures [line items]	line items	
Credit exposure	X instant	IFRS 7.IG24 a Example, IFRS 7.IG25 b Example
Disclosure of internal credit exposures [text block]	text block	IFRS 7.IG25 Example
Disclosure of internal credit exposures [abstract]		
Disclosure of internal credit exposures [table]	table	IFRS 7.IG25 Example
Internal credit grades [axis]	axis	IFRS 7.IG25 b Example
Internal credit grades [member]	member [default]	IFRS 7.IG25 b Example

Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure
Financial assets [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure
Financial assets at amortised cost [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Consumer loans [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Financial assets at fair value [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Derivatives [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example, Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Equity investments [member]	member	Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure
Disclosure of internal credit exposures [line items]	line items	
Credit exposure	X instant	IFRS 7.IG24 a Example, IFRS 7.IG25 b Example
Disclosure of financial liabilities [text block]	text block	IFRS 7.6 Disclosure
Disclosure of financial liabilities [abstract]		
Disclosure of financial liabilities [table]	table	IFRS 7.6 Disclosure
Classes of financial liabilities [axis]	axis	IFRS 7.6 Disclosure
Financial liabilities [member]	member [default]	IFRS 7.6 Disclosure
Financial liabilities at amortised cost [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities at fair value [member]	member	IFRS 7.B2 a Disclosure
Financial liabilities outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure
Disclosure of financial liabilities [line items]	line items	
Categories of financial liabilities [abstract]		
Financial liabilities at fair value through profit or loss [abstract]		
Financial liabilities at fair value through profit or loss that meet definition of held for trading	X instant, credit	IFRS 7.8 e Disclosure
Financial liabilities at fair value through profit or loss, designated upon initial recognition	X instant, credit	IFRS 7.8 e Disclosure
Total financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure
Financial liabilities at amortised cost	X instant, credit	Expiry date 2013-01-01 IFRS 7.8 f Disclosure, Effective 2013-01-01 IFRS 7.8 g Disclosure
Total financial liabilities	X instant, credit	IFRS 7.25 Disclosure
Financial liabilities, at fair value	X instant, credit	IFRS 7.25 Disclosure
Designated loans or receivables at fair value through profit or loss [abstract]		
Maximum exposure to credit risk of loans or receivables	X instant	Expiry date 2013-01-01 IFRS 7.9 a Disclosure
Amount by which loans or receivables related credit derivatives or similar instruments mitigate maximum exposure to credit risk	X instant	Expiry date 2013-01-01 IFRS 7.9 b Disclosure
Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	X duration, debit	Expiry date 2013-01-01 IFRS 7.9 c Disclosure
Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	X instant, debit	Expiry date 2013-01-01 IFRS 7.9 c Disclosure
Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	X duration	Expiry date 2013-01-01 IFRS 7.9 d Disclosure
Accumulated increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments	X instant	Expiry date 2013-01-01 IFRS 7.9 d Disclosure
Financial assets designated as measured at fair value [abstract]		
Maximum exposure to credit risk of financial assets	X instant	Effective 2013-01-01 IFRS 7.9 a Disclosure
Amount by which financial assets related credit derivatives or similar instruments mitigate maximum exposure to credit risk	X instant	Effective 2013-01-01 IFRS 7.9 b Disclosure
Increase (decrease) in fair value of financial assets, attributable to changes in credit risk of financial assets	X duration, debit	Effective 2013-01-01 IFRS 7.9 c Disclosure
Accumulated increase (decrease) in fair value of financial assets, attributable to changes in credit risk of financial assets	X instant, debit	Effective 2013-01-01 IFRS 7.9 c Disclosure
Increase (decrease) in fair value of financial assets related credit derivatives or similar instruments	X duration	Effective 2013-01-01 IFRS 7.9 d Disclosure
Accumulated increase (decrease) in fair value of financial assets related credit derivatives or similar instruments	X instant	Effective 2013-01-01 IFRS 7.9 d Disclosure
Designated financial liabilities at fair value through profit or loss [abstract]		
Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X duration, credit	Effective 2013-01-01 IFRS 7.10 a Disclosure, Expiry date 2013-01-01 IFRS 7.10 a Disclosure
Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X instant, credit	Effective 2013-01-01 IFRS 7.10 a Disclosure, IFRS 7.10 a Disclosure

Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	X instant	Effective 2013-01-01 IFRS 7.10 a Disclosure, IFRS 7.10 b Disclosure
Transfers of cumulative gain (loss) within equity	X duration	Effective 2013-01-01 IFRS 7.10 c Disclosure
Description of reasons for transfers of cumulative gain (loss) within equity	text	Effective 2013-01-01 IFRS 7.10 c Disclosure
Amount presented in other comprehensive income realised at derecognition	X duration	Effective 2013-01-01 IFRS 7.10 d Disclosure
Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	text	IFRS 7.11 a Disclosure
Description of reasons and factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented	text	IFRS 7.11 b Disclosure
Description of methodology used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss	text	Effective 2013-01-01 IFRS 7.11 c Disclosure
Description of investments in equity designated as measured at fair through other comprehensive income	text	Effective 2013-01-01 IFRS 7.11A a Disclosure
Description of reason for using presentation alternative	text	Effective 2013-01-01 IFRS 7.11A b Disclosure
Disclosure of fair value of investment in equity instruments designated as measured at fair value through other comprehensive income [text block]	text block	Effective 2013-01-01 IFRS 7.11A c Disclosure
Disclosure of fair value of investments in equity instruments designated as measured at fair value through other comprehensive income [abstract]		
Disclosure of fair value of investments in equity instruments designated as measured at fair value through other comprehensive income [table]	table	Effective 2013-01-01 IFRS 7.11A c Disclosure
Investments in equity instruments measured at fair value through other comprehensive income [axis]	axis	IFRS 7.11A c Disclosure
Investments in equity instruments measured at fair value through other comprehensive income [member]	member [default]	IFRS 7.11A c Disclosure
Disclosure of fair value of investments in equity instruments designated as measured at fair value through other comprehensive income [line items]	line items	
Fair value of investments in equity instruments designated as measured at fair value through other comprehensive income	X instant, debit	Effective 2013-01-01 IFRS 7.11A c Disclosure
Dividends recognised for investments in equity instruments designated as measured at fair value through other comprehensive income, held at end of reporting period	X duration, credit	Effective 2013-01-01 IFRS 7.11A d Disclosure
Dividends recognised for investments in equity instruments designated as measured at fair value through other comprehensive income, derecognised during period	X duration, credit	Effective 2013-01-01 IFRS 7.11A d Disclosure
Explanation of transfers of cumulative gain or loss within equity of investments in equity designated as measured at fair value through other comprehensive income	text	Effective 2013-01-01 IFRS 7.11A e Disclosure
Description of reason for disposing of investments in equity instruments measured at fair value through other comprehensive income	text	Effective 2013-01-01 IFRS 7.11B a Disclosure
Fair value of investments in equity instruments measured at fair value through other comprehensive income at date of derecognition	X instant, debit	Effective 2013-01-01 IFRS 7.11B b Disclosure
Cumulative gain (loss) on disposal of investments in equity instruments designated as measured at fair value through other comprehensive income	X duration, credit	Effective 2013-01-01 IFRS 7.11B c Disclosure
Reclassification out of financial assets at fair value through profit or loss	X duration, credit	Expiry date 2013-01-01 IFRS 7.12 Disclosure, Expiry date 2013-01-01 IFRS 7.12A a Disclosure
Reclassification into financial assets at fair value through profit or loss	X duration, debit	Expiry date 2013-01-01 IFRS 7.12 Disclosure
Reclassification out of available-for-sale financial assets	X duration, credit	Expiry date 2013-01-01 IFRS 7.12 Disclosure, Expiry date 2013-01-01 IFRS 7.12A a Disclosure
Reclassification into available-for-sale financial assets	X duration, debit	Expiry date 2013-01-01 IFRS 7.12 Disclosure
Reclassification out of held-to-maturity investments	X duration, credit	Expiry date 2013-01-01 IFRS 7.12 Disclosure
Reclassification into held-to-maturity investments	X duration, debit	Expiry date 2013-01-01 IFRS 7.12 Disclosure
Reclassification out of loans and receivables	X duration, credit	Expiry date 2013-01-01 IFRS 7.12 Disclosure
Reclassification into loans and receivables	X duration, debit	Expiry date 2013-01-01 IFRS 7.12 Disclosure
Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	X instant, debit	Expiry date 2013-01-01 IFRS 7.12A b Disclosure
Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	X instant, debit	Expiry date 2013-01-01 IFRS 7.12A b Disclosure
Financial assets reclassified out of available-for-sale financial assets, carrying amount	X instant, debit	Expiry date 2013-01-01 IFRS 7.12A b Disclosure
Financial assets reclassified out of available-for-sale financial assets, at fair value	X instant, debit	Expiry date 2013-01-01 IFRS 7.12A b Disclosure
Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	text	Expiry date 2013-01-01 IFRS 7.12A c Disclosure
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X duration, credit	Expiry date 2013-01-01 IFRS 7.12A d Disclosure
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	X duration, credit	Expiry date 2013-01-01 IFRS 7.12A d Disclosure
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	X duration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income	X duration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure
Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X duration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure
Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	X duration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure
Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X duration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure
Income on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	X duration, credit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure

Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X duration, debit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure
Expenses on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income	X duration, debit	Expiry date 2013-01-01 IFRS 7.12A e Disclosure
Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	X.XX instant	Expiry date 2013-01-01 IFRS 7.12A f Disclosure
Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	X duration, debit	Expiry date 2013-01-01 IFRS 7.12A f Disclosure
Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X.XX instant	Expiry date 2013-01-01 IFRS 7.12A f Disclosure
Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	X duration, debit	Expiry date 2013-01-01 IFRS 7.12A f Disclosure
Description of date of reclassification of financial assets due to change in business model	text	Effective 2013-01-01 IFRS 7.12B a Disclosure
Explanation of change in business model for managing financial assets	text	Effective 2013-01-01 IFRS 7.12B b Disclosure
Description of effect of changing business model for managing financial assets on financial statements	text	Effective 2013-01-01 IFRS 7.12B b Disclosure
Reclassification of financial assets out of measured at amortised cost into measured at fair value	X duration	Effective 2013-01-01 IFRS 7.12B c Disclosure
Reclassification of financial assets out of measured at fair value into measured at amortised cost	X duration	Effective 2013-01-01 IFRS 7.12B c Disclosure
Effective interest rate determined on date of reclassification	X.XX instant	Effective 2013-01-01 IFRS 7.12C a Disclosure
Interest income (expense) recognised for assets reclassified into measured at amortised cost	X duration, credit	Effective 2013-01-01 IFRS 7.12C b Disclosure
Fair value of financial assets reclassified as measured at amortised cost	X instant, debit	Effective 2013-01-01 IFRS 7.12D a Disclosure
Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	X duration, credit	Effective 2013-01-01 IFRS 7.12D b Disclosure
Financial assets pledged as collateral for liabilities or contingent liabilities	X instant, debit	IFRS 7.14 a Disclosure
Description of term and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	text	IFRS 7.14 b Disclosure
Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	X instant, debit	IFRS 7.15 a Disclosure
Collateral sold or repledged in absence of default by owner of collateral, at fair value	X instant, debit	IFRS 7.15 b Disclosure
Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 b Disclosure
Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 c Disclosure
Description of compound financial instruments with multiple embedded derivatives	text	IFRS 7.17 Disclosure
Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.18 a Disclosure
Loans payable in default	X instant, credit	IFRS 7.18 b Disclosure
Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.18 c Disclosure
Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.19 Disclosure
Loans payable in breach which permitted lender to demand accelerated repayment	X instant, credit	IFRS 7.19 Disclosure
Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.19 Disclosure
Income, expense, gains or losses of financial instruments [abstract]		
Gains (losses) on financial instruments [abstract]		
Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	X duration, credit	Expiry date 2013-01-01 IFRS 7.20 a (i) Disclosure
Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	X duration, credit	Effective 2013-01-01 IFRS 7.20 a (i) Disclosure
Total gains (losses) on financial assets at fair value through profit or loss	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	X duration, credit	IFRS 7.20 a (i) Disclosure
Total gains (losses) on financial liabilities at fair value through profit or loss	X duration, credit	IFRS 7.20 a (i) Disclosure
Gains (losses) on held-to-maturity investments	X duration, credit	Expiry date 2013-01-01 IFRS 7.20 a (iii) Disclosure
Gains (losses) on loans and receivables	X duration, credit	Expiry date 2013-01-01 IFRS 7.20 a (iv) Disclosure
Gains (losses) on available-for-sale financial assets	X duration, credit	Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X duration, credit	Expiry date 2013-01-01 IAS 1.91 b Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure
Reclassification adjustments on available-for-sale financial assets, before tax	X duration, debit	Expiry date 2013-01-01 IAS 1.92 Disclosure, Expiry date 2013-01-01 IFRS 7.20 a (ii) Disclosure
Gains (losses) on financial liabilities at amortised cost	X duration, credit	IFRS 7.20 a (v) Disclosure
Gains (losses) on financial assets at amortised cost	X duration, credit	Effective 2013-01-01 IFRS 7.20 a (vi) Disclosure
Gains (losses) on financial assets at fair value through other comprehensive income	X duration, credit	Effective 2013-01-01 IFRS 7.20 a (vii) Disclosure
Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]		
Interest income for financial assets not at fair value through profit or loss	X duration, credit	Expiry date 2013-01-01 IFRS 7.20 b Disclosure
Interest expense for financial liabilities not at fair value through profit or loss	X duration, debit	IFRS 7.20 b Disclosure

Interest income for financial assets measured at amortised cost	X duration, credit	Effective 2013-01-01 IFRS 7.20 b Disclosure
Fee income and expense [abstract]		
Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	X duration, credit	Expiry date 2013-01-01 IFRS 7.20 c (i) Disclosure
Fee income (expense) arising from trust and fiduciary activities	X duration, credit	IFRS 7.20 c (ii) Disclosure
Fee income arising from financial assets measured at amortised cost	X duration, credit	Effective 2013-01-01 IFRS 7.20 c (i) Disclosure
Fee expense arising from financial liabilities not at fair value through profit or loss	X duration, debit	Effective 2013-01-01 IFRS 7.20 c (i) Disclosure
Interest income on impaired financial assets accrued [abstract]		
Interest income on impaired financial assets accrued	X duration, credit	IFRS 7.20 d Disclosure
Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]		
Gains arising from derecognition of financial assets measured at amortised cost	X duration, credit	Effective 2013-01-01 IFRS 7.20A Disclosure
Losses arising from derecognition of financial assets measured at amortised cost	(X) duration, debit	Effective 2013-01-01 IFRS 7.20A Disclosure
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Description of reason for derecognition of financial assets measured at amortised cost	text	Effective 2013-01-01 IFRS 7.20A Disclosure
Disclosure of hedge accounting [text block]	text block	IFRS 7.22 Disclosure
Disclosure of detailed information about hedges [text block]	text block	IFRS 7.22 Disclosure
Disclosure of detailed information about hedges [abstract]		
Disclosure of detailed information about hedges [table]	table	IFRS 7.22 Disclosure
Types of hedges [axis]	axis	IFRS 7.22 Disclosure
Hedges [member]	member [default]	IFRS 7.22 Disclosure
Fair value hedges [member]	member	IAS 39.86 a Disclosure
Cash flow hedges [member]	member	IAS 39.86 b Disclosure
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure
Disclosure of detailed information about hedges [line items]	line items	
Description of type of hedge	text	IFRS 7.22 a Disclosure
Description of financial instruments designated as hedging instruments	text	IFRS 7.22 b Disclosure
Financial instruments designated as hedging instruments, at fair value	X instant	IFRS 7.22 b Disclosure
Description of nature of risks being hedged	text	IFRS 7.22 c Disclosure
Description of periods when cash flows expected to occur	text	IFRS 7.23 a Disclosure
Description of periods when cash flows affect profit or loss	text	IFRS 7.23 a Disclosure
Description of forecast transactions for which hedge accounting previously used but transaction is no longer expected to occur	text	IFRS 7.23 b Disclosure
Gains (losses) on hedging instrument, fair value hedges	X duration, credit	IFRS 7.24 a (i) Disclosure
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X duration, credit	IFRS 7.24 a (ii) Disclosure
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X duration, credit	IFRS 7.24 b Disclosure
Gains (losses) on ineffectiveness of hedges of net investments in foreign operations	X duration, credit	IFRS 7.24 c Disclosure
Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]	text block	IFRS 7.30 Disclosure
Description of information where fair value disclosures not required	text	IFRS 7.30 a Disclosure
Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	text	IFRS 7.30 b Disclosure
Information about market for financial instruments	text	IFRS 7.30 c Disclosure
Information about whether and how entity intends to dispose of financial instruments	text	IFRS 7.30 d Disclosure
Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	text	IFRS 7.30 e Disclosure
Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X instant	IFRS 7.30 e Disclosure
Gain (loss) recognised on financial instruments whose fair value previously could not be reliably measured	X duration, credit	IFRS 7.30 e Disclosure
Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7.31 Disclosure
Disclosure of nature and extent of risks arising from financial instruments [abstract]		
Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Types of risks [axis]	axis	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Risks [member]	member [default]	IFRS 7.33 Disclosure, IFRS 7.34 Disclosure
Credit risk [member]	member	IFRS 7.32 Example
Liquidity risk [member]	member	IFRS 7.32 Example
Market risk [member]	member	IFRS 7.32 Example
Currency risk [member]	member	IFRS 7 - Defined terms Disclosure
Interest rate risk [member]	member	IFRS 7 - Defined terms Disclosure
Other price risk [member]	member	IFRS 7 - Defined terms Disclosure
Equity price risk [member]	member	IFRS 7.IG32 Example
Commodity price risk [member]	member	IFRS 7.IG32 Example
Prepayment risk [member]	member	IFRS 7.IG32 Example
Residual value risk [member]	member	IFRS 7.IG32 Example

Disclosure of nature and extent of risks arising from financial instruments [line items]	line items	
Description of exposure to risk	text	IFRS 7.33 a Disclosure
Description of objectives, policies and processes for managing risk	text	IFRS 7.33 b Disclosure
Methods used to measure risk	text	IFRS 7.33 b Disclosure
Description of changes in exposure to risk	text	IFRS 7.33 c Disclosure
Description of changes in objectives, policies and processes for managing risk	text	IFRS 7.33 c Disclosure
Description of changes in methods used to measure risk	text	IFRS 7.33 c Disclosure
Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7.34 a Disclosure
Description of concentrations of risk	text	IFRS 7.34 c Disclosure
Description of how management determines concentrations	text	IFRS 7.B8 a Disclosure
Description of shared characteristic for concentration	text	IFRS 7.B8 b Disclosure
Risk exposure associated with instruments sharing characteristic	X instant	IFRS 7.B8 c Disclosure
Additional information about entity exposure to risk	text	IFRS 7.35 Disclosure
Sensitivity analysis for types of market risk [text block]	text block	IFRS 7.40 a Disclosure
Disclosure of financial assets that are either past due or impaired [text block]	text block	IFRS 7.37 Disclosure
Disclosure of financial assets that are either past due or impaired [abstract]		
Disclosure of financial assets that are either past due or impaired [table]	table	IFRS 7.37 Disclosure
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure
Financial assets [member]	member [default]	IAS 36.127 Example, IFRS 7.6 Disclosure
Financial assets at amortised cost [member]	member	IFRS 7.B2 a Disclosure
Mortgages [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Consumer loans [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Financial assets at fair value [member]	member	IFRS 7.B2 a Disclosure
Trading securities [member]	member	Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Derivatives [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example, Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Equity investments [member]	member	Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Financial assets outside scope of IFRS 7 [member]	member	IFRS 7.B2 b Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example
Later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 g Example
Disclosure of financial assets that are either past due or impaired [line items]	line items	
Analysis of age of financial assets that are past due but not impaired [text block]	text block	IFRS 7.37 a Disclosure
Financial assets that are past due but not impaired	X instant, debit	IFRS 7.37 a Disclosure
Analysis of financial assets that are individually determined to be impaired [text block]	text block	IFRS 7.37 b Disclosure
Financial assets that are individually determined to be impaired, carrying amount before impairment loss	X instant, debit	IFRS 7.IG29 a Example
Financial assets that are individually determined to be impaired, impairment loss	X instant, credit	IFRS 7.IG29 b Example
Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	text	IFRS 7.IG29 c Example
Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	X instant, debit	IFRS 7.IG29 c Example

Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	text	IFRS 7.38 a Disclosure
Assets obtained by taking possession of collateral or calling on other credit enhancements	X instant, debit	IFRS 7.38 a Disclosure
Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	text block	IFRS 7.38 b Disclosure
Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7.39 a Disclosure
Disclosure of maturity analysis for non-derivative financial liabilities [abstract]		
Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7.39 a Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example
Later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 g Example
Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items	
Non-derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 a Disclosure
Gross finance lease obligations	X instant, credit	IFRS 7.B11D a Example
Disclosure of maturity analysis for derivative financial liabilities [text block]	text block	IFRS 7.39 b Disclosure
Disclosure of maturity analysis for derivative financial liabilities [abstract]		
Disclosure of maturity analysis for derivative financial liabilities [table]	table	IFRS 7.39 b Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example
Later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 g Example
Disclosure of maturity analysis for derivative financial liabilities [line items]	line items	
Derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 b Disclosure
Prices specified in forward agreements to purchase financial assets for cash	X instant, credit	IFRS 7.B11D b Example
Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	X instant, credit	IFRS 7.B11D c Example
Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	X instant, credit	IFRS 7.B11D d Example
Gross loan commitments	X instant, credit	IFRS 7.B11D e Example
Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7.39 c Disclosure
Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7.B11E Disclosure

Maturity [axis]	axis	IAS 1.61 Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example
Later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 g Example
Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items	
Financial assets held for managing liquidity risk	X instant, debit	IFRS 7.B11E Disclosure
Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 b Disclosure
Description of changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure
Description of reason for change in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c Disclosure
Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	text	IFRS 7.41 a Disclosure
Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	text	IFRS 7.41 b Disclosure
Description of fact and reason why sensitivity analysis are unrepresentative	text	IFRS 7.42 Disclosure
Disclosure of transfers of financial assets [text block]	text block	Effective 2011-07-01 IFRS 7 - Transfers of financial assets Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	Expiry date 2011-07-01 IFRS 7.13 Disclosure, Effective 2011-07-01 IFRS 7.42D Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]		
Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	Expiry date 2011-07-01 IFRS 7.13 Disclosure, Effective 2011-07-01 IFRS 7.42D Disclosure
Transferred financial assets that are not derecognised in their entirety [axis]	axis	Expiry date 2011-07-01 IFRS 7.13 Disclosure, Effective 2011-07-01 IFRS 7.42D Disclosure
Transferred financial assets that are not derecognised in their entirety [member]	member [default]	Expiry date 2011-07-01 IFRS 7.13 Disclosure, Effective 2011-07-01 IFRS 7.42D Disclosure
Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	line items	
Description of nature of transferred financial assets that are not derecognised in their entirety	text	Expiry date 2011-07-01 IFRS 7.13 a Disclosure, Effective 2011-07-01 IFRS 7.42D a Disclosure
Description of nature of risks and rewards of ownership to which entity is exposed	text	Expiry date 2011-07-01 IFRS 7.13 b Disclosure, Effective 2011-07-01 IFRS 7.42D b Disclosure
Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	text	Effective 2011-07-01 IFRS 7.42D c Disclosure
Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]		
Fair value of transferred financial assets that are not derecognised in their entirety	X instant, debit	Effective 2011-07-01 IFRS 7.42D d Disclosure
Fair value of associated financial liabilities	(X) instant, credit	Effective 2011-07-01 IFRS 7.42D d Disclosure
Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	X instant, debit	Effective 2011-07-01 IFRS 7.42D d Disclosure
Assets that entity continues to recognise	X instant, debit	Expiry date 2011-07-01 IFRS 7.13 c Disclosure, Effective 2011-07-01 IFRS 7.42D e Disclosure
Associated liabilities that entity continues to recognise	X instant, credit	Expiry date 2011-07-01 IFRS 7.13 c Disclosure, Effective 2011-07-01 IFRS 7.42D e Disclosure
Original assets before transfer	X instant, debit	Effective 2011-07-01 IFRS 7.42D f Disclosure
Assets that entity continues to recognise to extent of continuing involvement	X instant, debit	Expiry date 2011-07-01 IFRS 7.13 d Disclosure, Effective 2011-07-01 IFRS 7.42D f Disclosure
Associated liabilities that entity continues to recognise to extent of continuing involvement	X instant, credit	Expiry date 2011-07-01 IFRS 7.13 d Disclosure, Effective 2011-07-01 IFRS 7.42D f Disclosure
Disclosure of continuing involvement in derecognised financial assets [text block]	text block	Effective 2011-07-01 IFRS 7.42E Disclosure, Effective 2011-07-01 IFRS 7.42G Disclosure
Disclosure of continuing involvement in derecognised financial assets [abstract]		

Disclosure of continuing involvement in derecognised financial assets [table]	table	Effective 2011-07-01 IFRS 7.42E Disclosure, Effective 2011-07-01 IFRS 7.42G Disclosure
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	Effective 2011-07-01 IFRS 7.B33 Example
Types of instrument [member]	member [default]	Effective 2011-07-01 IFRS 7.B33 Example
Written put options [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Purchased call options [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Guarantees [member]	member	Effective 2011-07-01 IFRS 7.B33 Example
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	Effective 2011-07-01 IFRS 7.B33 Example
Types of transfer [member]	member [default]	Effective 2011-07-01 IFRS 7.B33 Example
Securities lending [member]	member	Effective 2011-07-01 IFRS 7.B33 Example, Effective 2011-07-01 IFRS 7.IG40B Example
Factoring of receivables [member]	member	Effective 2011-07-01 IFRS 7.B33 Example
Securitisations [member]	member	Effective 2011-07-01 IFRS 7.B33 Example
Disclosure of continuing involvement in derecognised financial assets [line items]	line items	
Recognised assets representing continuing involvement in derecognised financial assets	X instant, debit	Effective 2011-07-01 IFRS 7.42E a Disclosure
Recognised liabilities representing continuing involvement in derecognised financial assets	X instant, credit	Effective 2011-07-01 IFRS 7.42E a Disclosure
Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	text	Effective 2011-07-01 IFRS 7.42E a Disclosure
Fair value of assets representing continuing involvement in derecognised financial assets	X instant, debit	Effective 2011-07-01 IFRS 7.42E b Disclosure
Fair value of liabilities representing continuing involvement in derecognised financial assets	X instant, credit	Effective 2011-07-01 IFRS 7.42E b Disclosure
Maximum exposure to loss from continuing involvement	X instant	Effective 2011-07-01 IFRS 7.42E c Disclosure
Information about how maximum exposure to loss from continuing involvement is determined	text	Effective 2011-07-01 IFRS 7.42E c Disclosure
Undiscounted cash outflow required to repurchase derecognised financial assets	X instant, credit	Effective 2011-07-01 IFRS 7.42E d Disclosure
Amounts payable to transferee in respect of transferred assets	X instant, credit	Effective 2011-07-01 IFRS 7.42E d Disclosure
Qualitative information about continuing involvement in derecognised financial assets	text	Effective 2011-07-01 IFRS 7.42E f Disclosure
Gain (loss) of derecognised financial assets at date of transfer	X duration, credit	Effective 2011-07-01 IFRS 7.42G a Disclosure
Income from continuing involvement in derecognised financial assets	X duration, credit	Effective 2011-07-01 IFRS 7.42G b Disclosure
Income from continuing involvement in derecognised financial assets cumulatively recognised	X instant, credit	Effective 2011-07-01 IFRS 7.42G b Disclosure
Expense from continuing involvement in derecognised financial assets	X duration, debit	Effective 2011-07-01 IFRS 7.42G b Disclosure
Expense from continuing involvement in derecognised financial assets cumulatively recognised	X instant, debit	Effective 2011-07-01 IFRS 7.42G b Disclosure
Explanation when greatest transfer activity took place	text	Effective 2011-07-01 IFRS 7.42G c (i) Disclosure
Gain (loss) from transfer activity during period representing greatest transfer activity	X duration, credit	Effective 2011-07-01 IFRS 7.42G c (ii) Disclosure
Proceeds from transfer activity during period representing greatest transfer activity	X duration, debit	Effective 2011-07-01 IFRS 7.42G c (iii) Disclosure
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	text block	Effective 2011-07-01 IFRS 7.42E e Disclosure
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]		
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	table	IFRS 7.42E e Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example
Not later than three months [member]	member	IFRS 7.IG28 a Example
Not later than one month [member]	member	IFRS 7.B11 a Example, Effective 2011-07-01 IFRS 7.B35 a Example
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, Effective 2011-07-01 IFRS 7.B35 b Example
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example
Later than three months and not later than six months [member]	member	Effective 2011-07-01 IFRS 7.B35 c Example, IFRS 7.IG28 b Example
Later than six months and not later than one year [member]	member	Effective 2011-07-01 IFRS 7.B35 d Example, IFRS 7.IG28 c Example
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Later than one year and not later than five years [member]	member	IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	Effective 2011-07-01 IFRS 7.B35 e Example
Later than three years and not later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 f Example
Later than five years [member]	member	Effective 2011-07-01 IFRS 7.B35 g Example
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	Effective 2011-07-01 IFRS 7.B33 Example

Types of instrument [member]	member [default]	Effective 2011-07-01 IFRS 7.B33 Example
Written put options [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Purchased call options [member]	member	Effective 2011-07-01 IFRS 7.IG40B Example
Guarantees [member]	member	Effective 2011-07-01 IFRS 7.B33 Example
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	Effective 2011-07-01 IFRS 7.B33 Example
Types of transfer [member]	member [default]	Effective 2011-07-01 IFRS 7.B33 Example
Securities lending [member]	member	Effective 2011-07-01 IFRS 7.B33 Example, Effective 2011-07-01 IFRS 7.IG40B Example
Factoring of receivables [member]	member	Effective 2011-07-01 IFRS 7.B33 Example
Securitisations [member]	member	Effective 2011-07-01 IFRS 7.B33 Example
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]	line items	
Undiscounted cash outflow required to repurchase derecognised financial assets	X <sub>instant, credit</sub>	Effective 2011-07-01 IFRS 7.42E d Disclosure
Amounts payable to transferee in respect of transferred assets	X <sub>instant, credit</sub>	Effective 2011-07-01 IFRS 7.42E d Disclosure
Explanation of first-time adoption of IFRS 9	text	Effective 2013-01-01 IFRS 7.44J Disclosure
<b>[823000] Notes - Fair value measurement</b>		
Disclosure of fair value measurement [text block]	text block	Effective 2013-01-01 IFRS 13 - Disclosure [2011-05-12] Disclosure
Disclosure of fair value measurement of assets [text block]	text block	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Disclosure of fair value measurement of assets [abstract]		
Disclosure of fair value measurement of assets [table]	table	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Non-recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	Effective 2013-01-01 IFRS 13.97 [2011-05-12] Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Assets [member]	member [default]	IAS 36.126 Disclosure, Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Trading equity securities [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Other equity securities [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Debt securities [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Hedge fund investments [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Derivatives [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example, Expiry date 2013-01-01 IFRS 7.IG13A Example, Expiry date 2013-01-01 IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Investment property [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Non-current assets held for sale [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Levels of fair value hierarchy [axis]	axis	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
All levels of fair value hierarchy [member]	member [default]	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Level 1 of fair value hierarchy [member]	member	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Level 2 of fair value hierarchy [member]	member	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Level 3 of fair value hierarchy [member]	member	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Disclosure of fair value measurement of assets [line items]	line items	

Assets	X instant, debit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Description of reasons for fair value measurement, assets	text	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets	X duration	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	text	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets	X duration	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	text	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, assets	text	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.95 [2011-05-12] Disclosure
Description of valuation techniques used in fair value measurement, assets	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of inputs used in fair value measurement, assets	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of change in valuation technique used in fair value measurement, assets	text	Effective 2013-01-01 IAS 36.134 e (iiB) [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of reasons for change in valuation technique used in fair value measurement, assets	text	Effective 2013-01-01 IAS 36.134 e (iiB) [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Reconciliation of changes in fair value measurement, assets [abstract]		
Assets at beginning of period	X instant, debit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Changes in fair value measurement, assets [abstract]		
Gains (losses) recognised in profit or loss, fair value measurement, assets	X duration, debit	Effective 2013-01-01 IFRS 13.93 e (i) [2011-05-12] Disclosure
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	X duration, debit	Effective 2013-01-01 IFRS 13.93 e (ii) [2011-05-12] Disclosure
Purchases, fair value measurement, assets	X duration, debit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Sales, fair value measurement, assets	(X) duration, credit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Issues, fair value measurement, assets	X duration, debit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Settlements, fair value measurement, assets	(X) duration, credit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Transfers into Level 3 of fair value hierarchy, assets	X duration, debit	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Transfers out of Level 3 of fair value hierarchy, assets	(X) duration, credit	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Total increase (decrease) in fair value measurement, assets	X duration, debit	Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Assets at end of period	X instant, debit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	text	Effective 2013-01-01 IFRS 13.93 e (i) [2011-05-12] Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	text	Effective 2013-01-01 IFRS 13.93 e (ii) [2011-05-12] Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	text	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	text	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure

Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	X duration, credit	Effective 2013-01-01 IFRS 13.93 f [2011-05-12] Disclosure
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement	text	Effective 2013-01-01 IFRS 13.93 f [2011-05-12] Disclosure
Description of valuation processes used in fair value measurement, assets	text	Effective 2013-01-01 IFRS 13.93 g [2011-05-12] Disclosure
Description of group within entity that decides entity's valuation policies and procedures, assets	text	Effective 2013-01-01 IFRS 13.IE65 a (i) [2011-05-12] Example
Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets	text	Effective 2013-01-01 IFRS 13.IE65 a (ii) [2011-05-12] Example
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	text	Effective 2013-01-01 IFRS 13.IE65 a (iii) [2011-05-12] Example
Description of frequency and methods for testing procedures of pricing models, assets	text	Effective 2013-01-01 IFRS 13.IE65 b [2011-05-12] Example
Description of process for analysing changes in fair value measurements, assets	text	Effective 2013-01-01 IFRS 13.IE65 c [2011-05-12] Example
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets	text	Effective 2013-01-01 IFRS 13.IE65 d [2011-05-12] Example
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	text	Effective 2013-01-01 IFRS 13.IE65 e [2011-05-12] Example
Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	text	Effective 2013-01-01 IFRS 13.93 h (i) [2011-05-12] Disclosure
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets	text	Effective 2013-01-01 IFRS 13.93 h (i) [2011-05-12] Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	text	Effective 2013-01-01 IFRS 13.93 h (ii) [2011-05-12] Disclosure
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	X duration, debit	Effective 2013-01-01 IFRS 13.93 h (ii) [2011-05-12] Disclosure
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets	text	Effective 2013-01-01 IFRS 13.93 h (ii) [2011-05-12] Disclosure
Description of fact that highest and best use of non-financial asset differs from current use	text	Effective 2013-01-01 IFRS 13.93 i [2011-05-12] Disclosure
Description of reason why non-financial asset is being used in manner different from highest and best use	text	Effective 2013-01-01 IFRS 13.93 i [2011-05-12] Disclosure
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]	text block	Effective 2013-01-01 IFRS 13.94 [2011-05-12] Disclosure
Description of accounting policy decision to use exception in IFRS 13.48, assets	text	Effective 2013-01-01 IFRS 13.96 [2011-05-12] Disclosure
Description of nature of class of assets measured at fair value	text	Effective 2013-01-01 IFRS 13.IE64 a [2011-05-12] Example
Description of how third-party information was taken into account when measuring fair value, assets	text	Effective 2013-01-01 IFRS 13.IE64 b [2011-05-12] Example
Disclosure of fair value measurement of liabilities [text block]	text block	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Disclosure of fair value measurement of liabilities [abstract]		
Disclosure of fair value measurement of liabilities [table]	table	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Non-recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	Effective 2013-01-01 IFRS 13.97 [2011-05-12] Disclosure
Classes of liabilities [axis]	axis	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Liabilities [member]	member [default]	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Levels of fair value hierarchy [axis]	axis	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
All levels of fair value hierarchy [member]	member [default]	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Level 1 of fair value hierarchy [member]	member	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Level 2 of fair value hierarchy [member]	member	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure

Level 3 of fair value hierarchy [member]	member	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Disclosure of fair value measurement of liabilities [line items]	line items	
Liabilities	X instant, credit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Description of reasons for fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	X duration	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	text	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	X duration	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	text	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	text	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.95 [2011-05-12] Disclosure
Description of valuation techniques used in fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of inputs used in fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of change in valuation technique used in fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of reasons for change in valuation technique used in fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Reconciliation of changes in fair value measurement, liabilities [abstract]		
Liabilities at beginning of period	X instant, credit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Changes in fair value measurement, liabilities [abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (i) [2011-05-12] Disclosure
Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (ii) [2011-05-12] Disclosure
Purchases, fair value measurement, liabilities	X duration, credit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Sales, fair value measurement, liabilities	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Issues, fair value measurement, liabilities	X duration, credit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Settlements, fair value measurement, liabilities	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Transfers into Level 3 of fair value hierarchy, liabilities	X duration, credit	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Transfers out of Level 3 of fair value hierarchy, liabilities	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Total increase (decrease) in fair value measurement, liabilities	X duration, credit	Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Liabilities at end of period	X instant, credit	IAS 1.55 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.93 e (i) [2011-05-12] Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.93 e (ii) [2011-05-12] Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	text	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	text	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	X duration, credit	Effective 2013-01-01 IFRS 13.93 f [2011-05-12] Disclosure

Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	text	Effective 2013-01-01 IFRS 13.93 f [2011-05-12] Disclosure
Description of valuation processes used in fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.93 g [2011-05-12] Disclosure
Description of group within entity that decides entity's valuation policies and procedures, liabilities	text	Effective 2013-01-01 IFRS 13.IE65 a (i) [2011-05-12] Example
Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	text	Effective 2013-01-01 IFRS 13.IE65 a (ii) [2011-05-12] Example
Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	text	Effective 2013-01-01 IFRS 13.IE65 a (iii) [2011-05-12] Example
Description of frequency and methods for testing procedures of pricing models, liabilities	text	Effective 2013-01-01 IFRS 13.IE65 b [2011-05-12] Example
Description of process for analysing changes in fair value measurements, liabilities	text	Effective 2013-01-01 IFRS 13.IE65 c [2011-05-12] Example
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities	text	Effective 2013-01-01 IFRS 13.IE65 d [2011-05-12] Example
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.IE65 e [2011-05-12] Example
Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	text	Effective 2013-01-01 IFRS 13.93 h (i) [2011-05-12] Disclosure
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities	text	Effective 2013-01-01 IFRS 13.93 h (i) [2011-05-12] Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities	text	Effective 2013-01-01 IFRS 13.93 h (ii) [2011-05-12] Disclosure
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X duration, credit	Effective 2013-01-01 IFRS 13.93 h (ii) [2011-05-12] Disclosure
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities	text	Effective 2013-01-01 IFRS 13.93 h (ii) [2011-05-12] Disclosure
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]	text block	Effective 2013-01-01 IFRS 13.94 [2011-05-12] Disclosure
Description of accounting policy decision to use exception in IFRS 13.48, liabilities	text	Effective 2013-01-01 IFRS 13.96 [2011-05-12] Disclosure
Description of nature of class of liabilities measured at fair value	text	Effective 2013-01-01 IFRS 13.IE64 a [2011-05-12] Example
Description of how third-party information was taken into account when measuring fair value, liabilities	text	Effective 2013-01-01 IFRS 13.IE64 b [2011-05-12] Example
Disclosure of fair value measurement of equity [text block]	text block	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Disclosure of fair value measurement of equity [abstract]		
Disclosure of fair value measurement of equity [table]	table	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Non-recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	Effective 2013-01-01 IFRS 13.97 [2011-05-12] Disclosure
Classes of entity's own equity instruments [axis]	axis	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Entity's own equity instruments [member]	member [default]	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Levels of fair value hierarchy [axis]	axis	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
All levels of fair value hierarchy [member]	member [default]	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Level 1 of fair value hierarchy [member]	member	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Level 2 of fair value hierarchy [member]	member	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Level 3 of fair value hierarchy [member]	member	Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure
Disclosure of fair value measurement of equity [line items]	line items	
Equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective

		2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Description of reasons for fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	X duration	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	X duration	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure
Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 c [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.95 [2011-05-12] Disclosure
Description of valuation techniques used in fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of inputs used in fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of change in valuation technique used in fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]		
Equity at beginning of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Changes in fair value measurement, entity's own equity instruments [abstract]		
Losses (gains) recognised in profit or loss, fair value measurement, entity's own equity instruments	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (i) [2011-05-12] Disclosure
Losses (gains) recognised in other comprehensive income, fair value measurement, entity's own equity instruments	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (ii) [2011-05-12] Disclosure
Purchases, fair value measurement, entity's own equity instruments	X duration, credit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Sales, fair value measurement, entity's own equity instruments	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Issues, fair value measurement, entity's own equity instruments	X duration, credit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Settlements, fair value measurement, entity's own equity instruments	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (iii) [2011-05-12] Disclosure
Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	X duration, credit	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	(X) duration, debit	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Total increase (decrease) in fair value measurement, entity's own equity instruments	X duration, credit	Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Equity at end of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 b [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 e [2011-05-12] Disclosure
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 e (i) [2011-05-12] Disclosure
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 e (ii) [2011-05-12] Disclosure
Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 e (iv) [2011-05-12] Disclosure
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement	X duration, credit	Effective 2013-01-01 IFRS 13.93 f [2011-05-12] Disclosure
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period are recognised, fair value measurement	text	Effective 2013-01-01 IFRS 13.93 f [2011-05-12] Disclosure
Description of valuation processes used in fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 g [2011-05-12] Disclosure

Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.IE65 a (i) [2011-05-12] Example
Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.IE65 a (ii) [2011-05-12] Example
Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.IE65 a (iii) [2011-05-12] Example
Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.IE65 b [2011-05-12] Example
Description of process for analysing changes in fair value measurements, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.IE65 c [2011-05-12] Example
Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.IE65 d [2011-05-12] Example
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.IE65 e [2011-05-12] Example
Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 h (i) [2011-05-12] Disclosure
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 h (i) [2011-05-12] Disclosure
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 h (ii) [2011-05-12] Disclosure
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X duration, credit	Effective 2013-01-01 IFRS 13.93 h (ii) [2011-05-12] Disclosure
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.93 h (ii) [2011-05-12] Disclosure
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, entity's own equity instruments [text block]	text block	Effective 2013-01-01 IFRS 13.94 [2011-05-12] Disclosure
Description of nature of class of entity's own equity instruments measured at fair value	text	Effective 2013-01-01 IFRS 13.IE64 a [2011-05-12] Example
Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments	text	Effective 2013-01-01 IFRS 13.IE64 b [2011-05-12] Example
Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	text block	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Measurement [axis]	axis	IAS 40.32A <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At fair value [member]	member	IAS 40.32A <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Non-recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	Effective 2013-01-01 IFRS 13.97 [2011-05-12] Disclosure
Classes of assets [axis]	axis	IAS 36.126 <sup>Disclosure</sup> , IAS 36.130 d (ii) <sup>Disclosure</sup> , Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Assets [member]	member [default]	IAS 36.126 <sup>Disclosure</sup> , Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Trading equity securities [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Other equity securities [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Debt securities [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Hedge fund investments [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Derivatives [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example, Expiry date 2013-01-01 IFRS 7.IG13A <sup>Example</sup> , Expiry date 2013-01-01 IFRS 7.IG13B <sup>Example</sup> , Effective 2011-07-01 IFRS 7.IG40B <sup>Example</sup>
Investment property [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example
Non-current assets held for sale [member]	member	Effective 2013-01-01 IFRS 13.IE60 [2011-05-12] Example

Valuation techniques used in fair value measurement [axis]	axis	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Valuation techniques [member]	member [default]	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Market approach [member]	member	Effective 2013-01-01 IFRS 13.62 [2011-05-12] Example
Market comparable companies [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Market comparable prices [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Matrix pricing [member]	member	Effective 2013-01-01 IFRS 13.B7 [2011-05-12] Example
Consensus pricing [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Cost approach [member]	member	Effective 2013-01-01 IFRS 13.62 [2011-05-12] Example
Income approach [member]	member	Effective 2013-01-01 IFRS 13.62 [2011-05-12] Example
Discounted cash flow [member]	member	Effective 2013-01-01 IFRS 13.B11 a [2011-05-12] Example, Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Option pricing model [member]	member	Effective 2013-01-01 IFRS 13.B11 b [2011-05-12] Example, Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Multi-period excess earnings method [member]	member	Effective 2013-01-01 IFRS 13.B11 c [2011-05-12] Example
Range [axis]	axis	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Ranges [member]	member [default]	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Bottom of range [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Weighted average [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Top of range [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]	line items	
Interest rate, significant unobservable inputs, assets	X.XX duration	Effective 2013-01-01 IFRS 13.B36 a [2011-05-12] Example
Historical volatility for shares, significant unobservable inputs, assets	X.XX duration	Effective 2013-01-01 IFRS 13.B36 b [2011-05-12] Example
Adjustment to mid-market consensus price, significant unobservable inputs, assets	X.XX duration	Effective 2013-01-01 IFRS 13.B36 c [2011-05-12] Example
Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, assets	X duration	Effective 2013-01-01 IFRS 13.B36 d [2011-05-12] Example
Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, assets	X duration	Effective 2013-01-01 IFRS 13.B36 e [2011-05-12] Example
Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, assets	X duration	Effective 2013-01-01 IFRS 13.B36 e [2011-05-12] Example
Weighted average cost of capital, significant unobservable inputs, assets	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Revenue multiple, significant unobservable inputs, assets	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Constant prepayment rate, significant unobservable inputs, assets	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Probability of default, significant unobservable inputs, assets	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	text block	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	table	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure

Non-recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	Effective 2013-01-01 IFRS 13.97 [2011-05-12] Disclosure
Classes of liabilities [axis]	axis	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Liabilities [member]	member [default]	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Valuation techniques used in fair value measurement [axis]	axis	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Valuation techniques [member]	member [default]	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Market approach [member]	member	Effective 2013-01-01 IFRS 13.62 [2011-05-12] Example
Market comparable companies [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Market comparable prices [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Matrix pricing [member]	member	Effective 2013-01-01 IFRS 13.B7 [2011-05-12] Example
Consensus pricing [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Cost approach [member]	member	Effective 2013-01-01 IFRS 13.62 [2011-05-12] Example
Income approach [member]	member	Effective 2013-01-01 IFRS 13.62 [2011-05-12] Example
Discounted cash flow [member]	member	Effective 2013-01-01 IFRS 13.B11 a [2011-05-12] Example Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Option pricing model [member]	member	Effective 2013-01-01 IFRS 13.B11 b [2011-05-12] Example Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Multi-period excess earnings method [member]	member	Effective 2013-01-01 IFRS 13.B11 c [2011-05-12] Example
Range [axis]	axis	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Ranges [member]	member [default]	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Bottom of range [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Weighted average [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Top of range [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	line items	
Interest rate, significant unobservable inputs, liabilities	X.XX duration	Effective 2013-01-01 IFRS 13.B36 a [2011-05-12] Example
Historical volatility for shares, significant unobservable inputs, liabilities	X.XX duration	Effective 2013-01-01 IFRS 13.B36 b [2011-05-12] Example
Adjustment to mid-market consensus price, significant unobservable inputs, liabilities	X.XX duration	Effective 2013-01-01 IFRS 13.B36 c [2011-05-12] Example
Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, liabilities	X duration	Effective 2013-01-01 IFRS 13.B36 d [2011-05-12] Example
Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, liabilities	X duration	Effective 2013-01-01 IFRS 13.B36 e [2011-05-12] Example
Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, liabilities	X duration	Effective 2013-01-01 IFRS 13.B36 e [2011-05-12] Example
Weighted average cost of capital, significant unobservable inputs, liabilities	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Revenue multiple, significant unobservable inputs, liabilities	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Constant prepayment rate, significant unobservable inputs, liabilities	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Probability of default, significant unobservable inputs, liabilities	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	text block	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]		
Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure

Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Non-recurring fair value measurement [member]	member	Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	Effective 2013-01-01 IFRS 13.97 [2011-05-12] Disclosure
Classes of entity's own equity instruments [axis]	axis	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Entity's own equity instruments [member]	member [default]	Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Valuation techniques used in fair value measurement [axis]	axis	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Valuation techniques [member]	member [default]	Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Market approach [member]	member	Effective 2013-01-01 IFRS 13.62 [2011-05-12] Example
Market comparable companies [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Market comparable prices [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Matrix pricing [member]	member	Effective 2013-01-01 IFRS 13.B7 [2011-05-12] Example
Consensus pricing [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Cost approach [member]	member	Effective 2013-01-01 IFRS 13.62 [2011-05-12] Example
Income approach [member]	member	Effective 2013-01-01 IFRS 13.62 [2011-05-12] Example
Discounted cash flow [member]	member	Effective 2013-01-01 IFRS 13.B11 a [2011-05-12] Example, Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Option pricing model [member]	member	Effective 2013-01-01 IFRS 13.B11 b [2011-05-12] Example, Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Multi-period excess earnings method [member]	member	Effective 2013-01-01 IFRS 13.B11 c [2011-05-12] Example
Range [axis]	axis	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Ranges [member]	member [default]	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Bottom of range [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Weighted average [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Top of range [member]	member	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	line items	
Interest rate, significant unobservable inputs, entity's own equity instruments	X.XX duration	Effective 2013-01-01 IFRS 13.B36 a [2011-05-12] Example
Historical volatility for shares, significant unobservable inputs, entity's own equity instruments	X.XX duration	Effective 2013-01-01 IFRS 13.B36 b [2011-05-12] Example
Adjustment to mid-market consensus price, significant unobservable inputs, entity's own equity instruments	X.XX duration	Effective 2013-01-01 IFRS 13.B36 c [2011-05-12] Example
Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, entity's own equity instruments	X duration	Effective 2013-01-01 IFRS 13.B36 d [2011-05-12] Example
Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, entity's own equity instruments	X duration	Effective 2013-01-01 IFRS 13.B36 e [2011-05-12] Example
Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, entity's own equity instruments	X duration	Effective 2013-01-01 IFRS 13.B36 e [2011-05-12] Example
Weighted average cost of capital, significant unobservable inputs, entity's own equity instruments	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Revenue multiple, significant unobservable inputs, entity's own equity instruments	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example

Constant prepayment rate, significant unobservable inputs, entity's own equity instruments	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Probability of default, significant unobservable inputs, entity's own equity instruments	X.XX duration	Effective 2013-01-01 IFRS 13.IE63 [2011-05-12] Example
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	text block	Effective 2013-01-01 IFRS 13.98 [2011-05-12] Disclosure
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]		
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	table	Effective 2013-01-01 IFRS 13.98 [2011-05-12] Disclosure
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	Effective 2013-01-01 IFRS 13.98 [2011-05-12] Disclosure
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	member [default]	Effective 2013-01-01 IFRS 13.98 [2011-05-12] Disclosure
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]	line items	
Description of existence of third-party credit enhancement	text	Effective 2013-01-01 IFRS 13.98 [2011-05-12] Disclosure
Description of whether third-party credit enhancement is reflected in fair value measurement	text	Effective 2013-01-01 IFRS 13.98 [2011-05-12] Disclosure
<b>[823180] Notes - Intangible assets</b>		
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure
Disclosure of detailed information about intangible assets [text block]	text block	IAS 38.118 Disclosure
Disclosure of detailed information about intangible assets [abstract]		
Disclosure of detailed information about intangible assets [table]	table	IAS 38.118 Disclosure
Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 Disclosure
Intangible assets other than goodwill [member]	member [default]	IAS 36.127 Example, IAS 38.118 Disclosure
Brand names [member]	member	IAS 38.119 a Common practice
Intangible exploration and evaluation assets [member]	member	
Intangible exploration and evaluation assets, internally generated [member]	member	
Intangible exploration and evaluation assets, not internally generated [member]	member	
Mastheads and publishing titles [member]	member	IAS 38.119 b Common practice
Computer software [member]	member	IAS 38.119 c Common practice
Computer software, internally generated [member]	member	IAS 38.119 c Common practice
Computer software, not internally generated [member]	member	IAS 38.119 c Common practice
Licences and franchises [member]	member	IAS 38.119 d Common practice
Licences and franchises, internally generated [member]	member	IAS 38.119 d Common practice
Licences and franchises, not internally generated [member]	member	IAS 38.119 d Common practice
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Common practice
Copyrights, patents and other industrial property rights, service and operating rights, internally generated [member]	member	IAS 38.119 e Common practice
Copyrights, patents and other industrial property rights, service and operating rights, not internally generated [member]	member	IAS 38.119 e Common practice
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Common practice
Recipes, formulae, models, designs and prototypes, internally generated [member]	member	IAS 38.119 f Common practice
Recipes, formulae, models, designs and prototypes, not internally generated [member]	member	IAS 38.119 f Common practice
Intangible assets under development [member]	member	IAS 38.119 g Common practice
Other intangible assets [member]	member	IAS 38.119 Common practice
Other intangible assets, internally generated [member]	member	IAS 38.119 Common practice
Other intangible assets, not internally generated [member]	member	IAS 38.119 Common practice
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f 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	IAS 38.118 d Disclosure

Amortisation method, intangible assets other than goodwill	text	IAS 38.118 b Disclosure
Useful lives or amortisation rates, intangible assets other than goodwill	text	IAS 38.118 a Disclosure
Effective dates of revaluation, intangible assets other than goodwill	text	IAS 38.124 a (i) Disclosure
Reconciliation of changes in intangible assets other than goodwill [abstract]		
Intangible assets other than goodwill at beginning of period	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
Changes in intangible assets other than goodwill [abstract]		
Additions other than through business combinations, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (i) Disclosure
Acquisitions through business combinations, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (i) Disclosure
Increase (decrease) through net exchange differences, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (vii) Disclosure
Amortisation, intangible assets other than goodwill	(X) duration	IAS 38.118 e (vi) Disclosure
Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X) duration	IAS 38.118 e (iv) Disclosure
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X duration	IAS 38.118 e (v) Disclosure
Revaluation increase (decrease), intangible assets other than goodwill	X duration, debit	IAS 38.118 e (iii) Disclosure
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) duration	IAS 38.118 e (iii) Disclosure
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X duration	IAS 38.118 e (iii) Disclosure
Increase (decrease) through transfers and other changes, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (viii) Disclosure
Disposals, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e (ii) Disclosure
Decrease through classified as held for sale, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e (ii) Disclosure
Total increase (decrease) in intangible assets other than goodwill	X duration, debit	IAS 38.118 e Disclosure
Intangible assets other than goodwill at end of period	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
Revaluation of intangible assets [abstract]		
Intangible assets other than goodwill, carrying amount of revalued assets	X instant, debit	IAS 38.124 a (ii) Disclosure
Intangible assets other than goodwill, carrying amount at cost of revalued assets	X instant, debit	IAS 38.124 a (iii) Disclosure
Intangible assets other than goodwill, revaluation surplus	X instant, credit	IAS 38.124 b Disclosure
Description and carrying amount of intangible assets with indefinite useful life	text	IAS 38.122 a Disclosure
Description, carrying amount and remaining amortisation period of intangible assets material to entity	text	IAS 38.122 b Disclosure
Intangible assets acquired by way of government grant, at fair value	X instant, debit	IAS 38.122 c (i) Disclosure
Intangible assets acquired by way of government grant	X instant, debit	IAS 38.122 c (ii) Disclosure
Explanation of assets acquired by way of government grant and initially recognised at fair value	text	IAS 38.122 c (iii) Disclosure
Intangible assets whose title is restricted	X instant, debit	IAS 38.122 d Disclosure
Intangible assets pledged as security for liabilities	X instant, debit	IAS 38.122 d Disclosure
Contractual commitments for acquisition of intangible assets	X instant, credit	IAS 38.122 e Disclosure
Description of fully amortised intangible assets	text	IAS 38.128 a Example
Description of significant intangible assets controlled by entity but not recognised	text	IAS 38.128 b Example
Explanation of restrictions on distribution of revaluation surplus for intangible assets	text	IAS 38.124 b Disclosure
Description of methods and assumptions applied for estimating fair value of revalued intangible assets	text	Expiry date 2013-01-01 IAS 38.124 c Disclosure
Research and development expense	X duration, debit	IAS 38.126 Disclosure
<b>[824180] Notes - Agriculture</b>		
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - Disclosure Disclosure
Gains (losses) on initial recognition of biological assets for current period	X duration, credit	IAS 41.40 Disclosure
Gains (losses) on change in fair value estimates of biological assets for current period	X duration, credit	IAS 41.40 Disclosure
Description of biological assets	text	IAS 41.41 Disclosure
Description of nature of activities of biological assets	text	IAS 41.46 a Disclosure
Description of non-financial measures or estimates of biological assets	text	IAS 41.46 b Disclosure
Description of methods and assumptions applied in determining fair value of biological assets	text	Expiry date 2013-01-01 IAS 41.47 Disclosure
Description of fair value less estimated point-of-sale costs of agricultural produce harvested during period	text	Expiry date 2013-01-01 IAS 41.48 Disclosure
Biological assets whose title is restricted	X instant, debit	IAS 41.49 a Disclosure
Biological assets pledged as security for liabilities	X instant, debit	IAS 41.49 a Disclosure
Commitments for development or acquisition of biological assets	X instant, credit	IAS 41.49 b Disclosure
Description of financial risk management related to agricultural activity	text	IAS 41.49 c Disclosure
Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41.50 Disclosure
Disclosure of reconciliation of changes in biological assets [abstract]		
Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure

Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f 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	IAS 1.54 f Disclosure, IAS 41.50 Disclosure
Changes in biological assets [abstract]		
Additions other than through business combinations, biological assets	X duration, debit	IAS 41.50 b Disclosure
Acquisitions through business combinations, biological assets	X duration, debit	IAS 41.50 e Disclosure
Increase (decrease) through net exchange differences, biological assets	X duration, debit	IAS 41.50 f Disclosure
Depreciation, biological assets	(X) duration	IAS 41.55 c Disclosure
Impairment loss recognised in profit or loss, biological assets	(X) duration	IAS 41.55 a Disclosure
Reversal of impairment loss recognised in profit or loss, biological assets	X duration	IAS 41.55 b Disclosure
Gains (losses) on fair value adjustment, biological assets [abstract]		
Gains (losses) on fair value adjustment attributable to physical changes, biological assets	X duration	IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example
Gains (losses) on fair value adjustment attributable to price changes, biological assets	X duration	IAS 41 - Example 1 XYZ Dairy Ltd Example, IAS 41.51 Example
Total gains (losses) on fair value adjustment, biological assets	X duration	IAS 41.50 a Disclosure
Increase (decrease) through other changes, biological assets	X duration, debit	IAS 41.50 g Disclosure
Disposals, biological assets	(X) duration, credit	IAS 41.50 c Disclosure
Decrease due to harvest, biological assets	(X) duration, credit	IAS 41.50 d Disclosure
Decrease through classified as held for sale, biological assets	(X) duration, credit	IAS 41.50 c Disclosure
Total increase (decrease) in biological assets	X duration, debit	IAS 41.50 Disclosure
Biological assets at end of period	X instant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure
Description of biological assets where fair value information is unreliable	text	IAS 41.54 a Disclosure
Explanation of why fair value cannot be reliably measured for biological assets, at cost	text	IAS 41.54 b Disclosure
Range of estimates within which fair value is likely to lie for biological assets, at cost	text	IAS 41.54 c Disclosure
Depreciation method, biological assets, at cost	text	IAS 41.54 d Disclosure
Useful lives or depreciation rates, biological assets, at cost	text	IAS 41.54 e Disclosure
Description of biological assets previously measured at cost	text	IAS 41.56 a Disclosure
Explanation of why fair value becomes reliable for biological assets previously measured at cost	text	IAS 41.56 b Disclosure
Explanation of effect of change for biological asset for which fair value becomes reliably measurable	text	IAS 41.56 c Disclosure
Description of nature and extent of government grants for agricultural activity recognised in financial statements	text	IAS 41.57 a Disclosure
Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	text	IAS 41.57 b Disclosure
Explanation of significant decrease in level of government grants for agricultural activity	text	IAS 41.57 c Disclosure
<b>[825100] Notes - Investment property</b>		
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure
Disclosure of detailed information about investment property [text block]	text block	IAS 40.32A Disclosure
Disclosure of detailed information about investment property [abstract]		
Disclosure of detailed information about investment property [table]	table	IAS 40.32A Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure
Fair value model [member]	member	IAS 40.32A Disclosure

At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, Effective 2013-01-01 IFRS 13.93 a [2011-05-12] Disclosure
At cost within fair value model [member]	member	IAS 40.78 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure
Carrying amount [member]	member [default]	IAS 16.73 e Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure
Gross carrying amount [member]	member	IAS 16.73 d Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f Disclosure
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 38.118 c Disclosure, IAS 40.76 c Disclosure, IAS 41.54 f 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	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Changes in investment property [abstract]		
Additions, investment property [abstract]		
Additions from subsequent expenditure recognised as asset, investment property	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
Additions from acquisitions, investment property	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
Total additions other than through business combinations, investment property	X duration, debit	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure
Acquisitions through business combinations, investment property	X duration, debit	IAS 40.76 b Disclosure, IAS 40.79 d (ii) Disclosure
Increase (decrease) through net exchange differences, investment property	X duration, debit	IAS 40.76 e Disclosure, IAS 40.79 d (vi) Disclosure
Depreciation, investment property	(X) duration	IAS 40.76 Disclosure, IAS 40.79 d (iv) Disclosure
Impairment loss recognised in profit or loss, investment property	(X) duration	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure
Reversal of impairment loss recognised in profit or loss, investment property	X duration	IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure
Gains (losses) on fair value adjustment, investment property	X duration	IAS 40.76 d Disclosure
Transfer from (to) inventories and owner occupied property, investment property	X duration, debit	IAS 40.76 f Disclosure, IAS 40.79 d (vii) Disclosure
Disposals, investment property	(X) duration, credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure
Decrease through classified as held for sale, investment property	(X) duration, credit	IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure
Increase (decrease) through other changes, investment property	X duration, debit	IAS 40.76 g Disclosure, IAS 40.79 d (viii) Disclosure
Total increase (decrease) in investment property	X duration, debit	IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Investment property at end of period	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Explanation of whether entity applied fair value model or cost model to measure investment property	text	IAS 40.75 a Disclosure
Explanation of circumstances under which operating leases classified as investment property	text	IAS 40.75 b Disclosure
Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	text	IAS 40.75 c Disclosure
Description of methods and significant assumptions applied in determining fair value of investment property	text	Expiry date 2013-01-01 IAS 40.75 d Disclosure
Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IAS 40.75 e Disclosure
Rental income from investment property	X duration, credit	IAS 40.75 f (i) Disclosure
Direct operating expense from investment property generating rental income	X duration, debit	IAS 40.75 f (ii) Disclosure
Direct operating expense from investment property not generating rental income	X duration, debit	IAS 40.75 f (iii) Disclosure
Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	X duration, credit	IAS 40.75 f (iv) Disclosure
Explanation of restrictions on remittance of income and disposal proceeds of investment property	text	IAS 40.75 g Disclosure
Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	text	IAS 40.75 h Disclosure
Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40.77 Disclosure
Description of investment property, at cost within fair value model	text	IAS 40.78 a Disclosure
Explanation of why fair value cannot be reliably measured for investment property, at cost within fair value model	text	IAS 40.78 b Disclosure
Range of estimates within which fair value is likely to lie for investment property, at cost within fair value model	text	IAS 40.78 c Disclosure
Explanation of disposal of investment property carried at cost within fair value model	text	IAS 40.78 d (i) Disclosure
Carrying amount at time of sale of investment property carried at cost within fair value model	X instant, debit	IAS 40.78 d (ii) Disclosure
Gains (losses) on disposals of investment property carried at cost within fair value model	X duration, credit	IAS 40.78 d (iii) Disclosure
Depreciation method, investment property, cost model	text	IAS 40.79 a Disclosure
Useful lives or depreciation rates, investment property, cost model	text	IAS 40.79 b Disclosure
Description of investment property where fair value information is unreliable, cost model	text	IAS 40.79 e (i) Disclosure

Explanation of why fair value cannot be reliably measured for investment property, cost model	text	IAS 40.79 e (ii) Disclosure
Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (iii) Disclosure
<b>[832410] Notes - Impairment of assets</b>		
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure
Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36.126 Disclosure
Disclosure of impairment loss and reversal of impairment loss [abstract]		
Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36.126 Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Assets [member]	member [default]	IAS 36.126 Disclosure, Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 36.127 Example
Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure
Financial assets [member]	member	IAS 36.127 Example, IFRS 7.6 Disclosure
Goodwill [member]	member	IAS 36.127 Example
Other impaired assets [member]	member	IAS 36.127 Example
Disclosure of impairment loss and reversal of impairment loss [line items]	line items	
Impairment loss recognised in profit or loss	X duration, debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in profit or loss	X duration, credit	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure
Impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in other comprehensive income	X duration, credit	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure
Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	text block	IAS 36.130 Disclosure
Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]		
Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [table]	table	IAS 36.130 Disclosure
Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure
Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 Disclosure
Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure
Disclosure of information for each material impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	line items	
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure
Impairment loss	X duration, debit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Reversal of impairment loss	X duration, credit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Description of nature of individual asset	text	IAS 36.130 c (i) Disclosure
Description of reportable segment to which individual asset belongs	text	IAS 36.130 c (ii) Disclosure
Description of cash-generating unit	text	IAS 36.130 d (i) Disclosure
Description of current and former way of aggregating assets	text	IAS 36.130 d (iii) Disclosure
Description of reasons for changing way cash-generating unit is identified	text	IAS 36.130 d (iii) Disclosure
Information whether recoverable amount of asset is fair value less costs of disposal or value in use	text	IAS 36.130 e Disclosure
Description of basis used to measure fair value less costs of disposal	text	IAS 36.130 f Disclosure
Description of discount rates used in current estimate of value in use	text	IAS 36.130 g Disclosure
Description of discount rates used in previous estimate of value in use	text	IAS 36.130 g Disclosure
Explanation of impairment loss recognised or reversed [text block]	text block	IAS 36.130 d (ii) Disclosure
Disclosure of impairment loss recognised or reversed [abstract]		
Disclosure of impairment loss recognised or reversed [table]	table	IAS 36.130 d (ii) Disclosure
Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure
Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 Disclosure
Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure
Classes of assets [axis]	axis	IAS 36.126 Disclosure, Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Assets [member]	member [default]	IAS 36.126 Disclosure, Effective 2013-01-01 IFRS 13.93 [2011-05-12] Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 36.127 Example
Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure
Financial assets [member]	member	IAS 36.127 Example, IFRS 7.6 Disclosure
Goodwill [member]	member	IAS 36.127 Example
Other impaired assets [member]	member	IAS 36.127 Example
Operating segments [axis]	axis	IAS 36.130 d (ii) Disclosure
Entity's total for operating segments [member]	member [default]	

Reportable segments [member]	member	
Disclosure of impairment loss recognised or reversed [line items]	line items	
Impairment loss	X duration, debit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Reversal of impairment loss	X duration, credit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure
Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	text	IAS 36.131 a Disclosure
Unallocated goodwill	X instant, debit	IAS 36.133 Disclosure
Explanation of goodwill not allocated to cash-generating unit	text	IAS 36.133 Disclosure
Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	text	IAS 36.135 Disclosure
Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to recoverable amounts is significant	text	IAS 36.135 Disclosure
Disclosure of information for cash-generating units [text block]	text block	IAS 36.134 Disclosure
Disclosure of information for cash-generating units [abstract]		
Disclosure of information for cash-generating units [table]	table	IAS 36.134 Disclosure
Cash-generating units [axis]	axis	IAS 36.134 Disclosure
Entity's total for cash-generating units [member]	member [default]	IAS 36.134 Disclosure, IAS 36.135 Disclosure
Cash-generating units [member]	member	IAS 36.134 Disclosure
Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	member	IAS 36.135 Disclosure
Disclosure of information for cash-generating units [line items]	line items	
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.118 e Disclosure
Recoverable amount of unit or group of units	X instant, debit	Effective 2013-01-01 IAS 36.134 c [2011-05-12] Disclosure
Description of basis on which unit's recoverable amount has been determined	text	IAS 36.134 c Disclosure
Description of key assumptions on which management has based cash flow projections	text	IAS 36.134 d (i) Disclosure, IAS 36.135 c Disclosure
Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.134 e [2011-05-12] Disclosure
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.134 e (i) [2011-05-12] Disclosure
Description of management's approach to determining values assigned to key assumptions	text	IAS 36.134 d (ii) Disclosure, IAS 36.134 e (ii) Disclosure, IAS 36.135 d Disclosure
Description of level of fair value hierarchy within which fair value measurement is categorised	text	Effective 2013-01-01 IAS 36.134 e (iiA) [2011-05-12] Disclosure
Description of change in valuation technique used in fair value measurement, assets	text	Effective 2013-01-01 IAS 36.134 e (iiB) [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Description of reasons for change in valuation technique used in fair value measurement, assets	text	Effective 2013-01-01 IAS 36.134 e (iiB) [2011-05-12] Disclosure, Effective 2013-01-01 IFRS 13.93 d [2011-05-12] Disclosure
Explanation of period over which management has projected cash flows	text	IAS 36.134 d (iii) Disclosure, IAS 36.134 e (iii) Disclosure
Description of growth rate used to extrapolate cash flow projections	text	IAS 36.134 d (iv) Disclosure, IAS 36.134 e (iv) Disclosure
Description of discount rates applied to cash flow projections	text	IAS 36.134 d (v) Disclosure, IAS 36.134 e (v) Disclosure
Amount by which unit's recoverable amount exceeds its carrying amount	X instant, debit	IAS 36.134 f (i) Disclosure, IAS 36.135 e (i) Disclosure
Explanation of value assigned to key assumption	text	IAS 36.134 f (ii) Disclosure, IAS 36.135 e (ii) Disclosure
Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	X.XX instant	IAS 36.134 f (iii) Disclosure, IAS 36.135 e (iii) Disclosure
<b>[861000] Notes - Analysis of other comprehensive income by item</b>		
Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106A Disclosure
Disclosure of analysis of other comprehensive income by item [abstract]		
Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106A Disclosure
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member [default]	IAS 1.106 Disclosure
Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure
Issued capital [member]	member	IAS 1.106 Disclosure
Share premium [member]	member	IAS 1.106 Disclosure
Treasury shares [member]	member	IAS 1.106 Disclosure
Other equity interest [member]	member	IAS 1.106 Disclosure
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure

Reserve of exchange differences on translation [member]	member	IAS 1.108 Example
Reserve of cash flow hedges [member]	member	IAS 1.108 Example
Reserve of hedges of net investment in foreign operations [member]	member	IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2013-01-01 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2013-01-01 IAS 1.108 Example
Reserve for catastrophe [member]	member	
Reserve for equalisation [member]	member	
Reserve of discretionary participation features [member]	member	
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Non-controlling interests [member]	member	IAS 1.106 Disclosure
Disclosure of analysis of other comprehensive income by item [line items]	line items	
Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date 2013-01-01 IAS 1.7 Disclosure, Expiry date 2013-01-01 IAS 1.82 g Disclosure, Expiry date 2013-01-01 IAS 1.91 a Disclosure
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X duration, credit	IAS 1.82 g Disclosure, IAS 1.91 a Disclosure, IAS 39.102 a Disclosure
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	X duration, credit	IAS 1.7 Disclosure, IAS 1.82 g Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, effects of limit in IAS 19 paragraph 58 b	X duration, credit	IAS 1.82 g Disclosure
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X duration, credit	Effective 2013-01-01 IAS 1.7 Disclosure, IAS 1.82 g Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.82 h Disclosure, IAS 1.91 a Disclosure
<b>[861200] Notes - Share capital, reserves and other equity interest</b>		
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure
Disclosure of classes of share capital [text block]	text block	IAS 1.79 a Disclosure
Disclosure of classes of share capital [abstract]		
Disclosure of classes of share capital [table]	table	IAS 1.79 a Disclosure
Classes of share capital [axis]	axis	IAS 1.79 a Disclosure
Share capital [member]	member [default]	IAS 1.79 a Disclosure
Disclosure of classes of share capital [line items]	line items	
Number of shares authorised	shares	IAS 1.79 a (i) Disclosure
Number of shares issued and fully paid	shares	IAS 1.79 a (ii) Disclosure
Number of shares issued but not fully paid	shares	IAS 1.79 a (ii) Disclosure
Par value per share	X.XX instant	IAS 1.79 a (iii) Disclosure
Explanation of fact that shares have no par value	text	IAS 1.79 a (iii) Disclosure
Reconciliation of number of shares outstanding [abstract]		
Number of shares outstanding at beginning of period	shares	IAS 1.79 a (iv) Disclosure
Changes in number of shares outstanding [abstract]		
Total increase (decrease) in number of shares outstanding	shares	IAS 1.79 a (iv) Disclosure
Number of shares outstanding at end of period	shares	IAS 1.79 a (iv) Disclosure
Rights, preferences and restrictions attaching to class of share capital	text	IAS 1.79 a (v) Disclosure
Number of shares in entity held by entity or by its subsidiaries or associates	shares	IAS 1.79 a (vi) Disclosure
Number of shares reserved for issue under options and contracts for sale of shares	shares	IAS 1.79 a (vii) Disclosure
Description of terms of shares reserved for issue under options and contracts for sale of shares	text	IAS 1.79 a (vii) Disclosure
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure
Disclosure of reserves within equity [abstract]		
Disclosure of reserves within equity [table]	table	IAS 1.79 b Disclosure
Reserves within equity [axis]	axis	IAS 1.79 b Disclosure

Other reserves [member]	member [default]	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example
Reserve of cash flow hedges [member]	member	IAS 1.108 Example
Reserve of hedges of net investment in foreign operations [member]	member	IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2013-01-01 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2013-01-01 IAS 1.108 Example
Reserve for catastrophe [member]	member	
Reserve for equalisation [member]	member	
Reserve of discretionary participation features [member]	member	
Disclosure of reserves within equity [line items]	line items	
Description of nature and purpose of reserves within equity	text	IAS 1.79 b Disclosure
Description of other equity interest	text	IAS 1.80 Disclosure
Summary quantitative data about puttable financial instruments classified as equity instruments	text	IAS 1.136A a Disclosure
Information about objectives policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	text	IAS 1.136A b Disclosure
Expected cash outflow on redemption or repurchase of puttable financial instruments	X duration, credit	IAS 1.136A c Disclosure
Information about how expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d Disclosure
<b>[901000] Axis - Retrospective application and retrospective restatement</b>		
Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice
Previously stated [member]	member	IAS 1.106 b Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	
Increase (decrease) due to voluntary changes in accounting policy [member]	member	
Increase (decrease) due to corrections of prior period errors [member]	member	
<b>[901100] Axis - Departure from requirement of IFRS</b>		
Departure from requirement of IFRS [axis]	axis	IAS 1.20 d Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice
Reported if in compliance with requirement of IFRS [member]	member	IAS 1.20 d Common practice
Increase (decrease) due to departure from requirement of IFRS [member]	member	IAS 1.20 d Disclosure
<b>[901500] Axis - Creation date</b>		
Creation date [axis]	axis	
Default financial statements date [member]	member [default]	
<b>[903000] Axis - Continuing and discontinued operations</b>		
Continuing and discontinued operations [axis]	axis	
Aggregate continuing and discontinued operations [member]	member [default]	
Continuing operations [member]	member	
Discontinued operations [member]	member	
Disposal groups classified as held for sale [member]	member	
<b>[913000] Axis - Consolidated and separate financial statements</b>		
Consolidated and separate financial statements [axis]	axis	
Consolidated [member]	member [default]	
Separate [member]	member	

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## 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](mailto:info@ifrs.org) | Web: [www.ifrs.org](http://www.ifrs.org)

### IFRS Foundation XBRL Team

Email: [xbrl@ifrs.org](mailto:xbrl@ifrs.org) | Web: [www.ifrs.org/xbrl](http://www.ifrs.org/xbrl)