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International Financial Reporting Standards (IFRS®)

The IFRS® Taxonomy Illustrated

A view of the International Financial Reporting Standards as presented in the IFRS Taxonomy 2011 (organised by IFRSs)



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Introduction

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

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

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

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

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

This version of *The IFRS Taxonomy Illustrated* reflects IFRSs and IASs as presented in the IFRS Taxonomy 2011¹ which was published on 25 March 2011. For the IFRS Taxonomy 2011, *The IFRS Taxonomy Illustrated* has been made available in three versions:

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

¹ The IFRS Taxonomy 2011 and related material are available from the IFRS website at <http://www.ifrs.org/XBRL/>

How to read *The IFRS Taxonomy Illustrated*

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

First column (hierarchy)	Second column (disclosure format)	Third column (IFRS reference)
IFRS 1		
[819100] Notes - First time adoption		
Disclosure of first time adoption [text block]	text block	IFRS 1 - Presentation and disclosure Disclosure
Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS 1.24 Disclosure
Disclosure of comparative information prepared under previous GAAP [abstract]		
Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS 1.24 Disclosure
Financial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1.24 Disclosure

First column - hierarchy

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

- Column headings represent an IFRS, IAS or Interpretation.
- Column sub-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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IFRS 1		
[819100] Notes - First time adoption		
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Redesignated financial asset as at fair value through profit or loss	X instant, debit	IFRS 1.29 Disclosure
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Investment property fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure

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Aggregate adjustment to carrying amounts of investments reported under previous GAAP	X instant, debit	IFRS 1.31 c Disclosure
Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)	text	IFRS 1.31A Disclosure
Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B	text	IFRS 1.31B Disclosure
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Explanation of effect of share-based payments on entity's profit or loss	text	IFRS 2.50 Disclosure
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	X duration, debit	IFRS 2.51 a Disclosure
Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X duration, debit	IFRS 2.51 a Disclosure
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[817000] Notes - Business combinations		
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Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	text	IFRS 3.59 b Disclosure
Explanation of financial effect of adjustments related to business combinations	text	IFRS 3.61 Disclosure
Additional information about nature and financial effect of business combination	text	IFRS 3.63 Disclosure
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Disclosure of detailed information about business combination [table]	table	IFRS 3.B64 Disclosure
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Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
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Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Disclosure of detailed information about business combination [line items]	line items	
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Description of acquiree	text	IFRS 3.B64 a Disclosure
Date of acquisition	yyyy-mm-dd	IFRS 3.B64 b Disclosure
Percentage of voting equity interests acquired	X.XX	IFRS 3.B64 c Disclosure
Description of primary reasons for business combination	text	IFRS 3.B64 d Disclosure
Description of how acquirer obtained control of acquiree	text	IFRS 3.B64 d Disclosure
Description of factors that make up goodwill recognised	text	IFRS 3.B64 e Disclosure
Acquisition-date fair value of total consideration transferred [abstract]		
Cash transferred	X instant, credit	IFRS 3.B64 f (i) Disclosure
Other tangible or intangible assets transferred	X instant, credit	IFRS 3.B64 f (ii) Disclosure
Liabilities incurred	X instant, credit	IFRS 3.B64 f (iii) Disclosure
Equity interests of acquirer	X instant, credit	IFRS 3.B64 f (iv) Disclosure
Number of instruments or interests issued or issuable	X.XX	IFRS 3.B64 f (iv) Disclosure

Description of method of determining fair value of instruments or interests	text	IFRS 3.B64 f (iv) Disclosure
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Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure
Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (iii) Disclosure
Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	text	IFRS 3.B64 g (iii) Disclosure
Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	text	IFRS 3.B64 g (iii) Disclosure
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Inventory recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
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Identifiable intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Financial liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Contingent liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Net identifiable assets acquired (liabilities assumed)	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example
Goodwill expected to be deductible for tax purposes	X instant, debit	IFRS 3.B64 k Disclosure
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Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	text	IFRS 3.B64 n (i) Disclosure
Description of reasons why bargain purchase transaction resulted in gain	text	IFRS 3.B64 n (ii) Disclosure
Non-controlling interest in acquiree recognised at acquisition date	X instant, credit	IFRS 3.B64 o (i) Disclosure
Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	text	IFRS 3.B64 o (i) Disclosure
Description of valuation techniques and key model inputs used for determining non-controlling interest in acquiree measured at fair value	text	IFRS 3.B64 o (ii) Disclosure
Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	X instant, credit	IFRS 3.B64 p (i) Disclosure
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Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised	text	IFRS 3.B64 p (ii) Disclosure
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Profit (loss) of acquiree since acquisition date	X duration, credit	IFRS 3.B64 q (i) Disclosure
Revenue of combined entity as if combination occurred at beginning of period	X duration, credit	IFRS 3.B64 q (ii) Disclosure
Profit (loss) of combined entity as if combination occurred at beginning of period	X duration, credit	IFRS 3.B64 q (ii) Disclosure
Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	text	IFRS 3.B64 q Disclosure
Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.B67 a (i) Disclosure
Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	text	IFRS 3.B67 a (ii) Disclosure
Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	text	IFRS 3.B67 a (iii) Disclosure
Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	X duration	IFRS 3.B67 a (iii) Disclosure
Explanation of any changes in recognised amounts of contingent consideration	text	IFRS 3.B67 b (i) Disclosure
Explanation of any changes in range of outcomes (undiscounted) and reasons for those changes for contingent consideration	text	IFRS 3.B67 b (ii) Disclosure
Description of valuation techniques and key model inputs used to measure contingent consideration	text	IFRS 3.B67 b (iii) Disclosure
Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	X duration, credit	IFRS 3.B67 e Disclosure
Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	text	IFRS 3.B67 e Disclosure
Disclosure of reconciliation of changes in goodwill [abstract]		
Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure,

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

Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Classes of acquired receivables [axis]	axis	IFRS 3.B64 h Disclosure
Classes of acquired receivables [member]	member [default]	IFRS 3.B64 h Disclosure
Loans acquired in business combination [member]	member	IFRS 3.B64 h Example
Direct finance leases acquired in business combination [member]	member	IFRS 3.B64 h Example
Disclosure of acquired receivables [line items]	line items	
Fair value of acquired receivables	X instant, debit	IFRS 3.B64 h (i) Disclosure
Gross contractual amounts receivable for acquired receivables	X instant, debit	IFRS 3.B64 h (ii) Disclosure
Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	X instant, debit	IFRS 3.B64 h (iii) Disclosure
Disclosure of contingent liabilities in business combination [abstract]		
Disclosure of contingent liabilities in business combination [table]	table	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Business combinations [axis]	axis	IFRS 3.B64 Disclosure
Entity's total for business combinations [member]	member [default]	IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure
Business combinations [member]	member	IFRS 3.B64 Disclosure
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure
Classes of contingent liabilities [axis]	axis	IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure
Contingent liabilities [member]	member [default]	IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure
Warranty contingent liability [member]	member	IAS 37.88 Example
Restructuring contingent liability [member]	member	IAS 37.88 Example
Legal proceedings contingent liability [member]	member	IAS 37.88 Example
Onerous contracts contingent liability [member]	member	IAS 37.88 Example
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example
Other contingent liabilities [member]	member	IAS 37.88 Example
Items of contingent liabilities [axis]	axis	IFRS 3.B64 j Disclosure
Items of contingent liabilities [member]	member [default]	IFRS 3.B64 j Disclosure
Disclosure of contingent liabilities in business combination [line items]	line items	
Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B64 j (i) Disclosure, IFRS 3.B67 c Disclosure
Description of expected timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B64 j (i) Disclosure, IFRS 3.B67 c Disclosure
Description of major assumptions made concerning future events, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Asset recognised for expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure
Explanation of estimated financial effect, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure
Explanation of possibility of reimbursement, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure
Description of reasons why liability cannot be measured reliably	text	IFRS 3.B64 j (ii) Disclosure
Reconciliation of changes in contingent liabilities recognised in business combination [abstract]		
Contingent liabilities recognised in business combination at beginning of period	X instant, credit	IFRS 3.B67 c Disclosure
Changes in contingent liabilities recognised in business combination [abstract]		
Additional liabilities, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Increase (decrease) in existing liabilities, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Settled liabilities, contingent liabilities recognised in business combination	(X) duration, debit	IFRS 3.B67 c Disclosure
Reversed unsettled liabilities, contingent liabilities recognised in business combination	(X) duration, debit	IFRS 3.B67 c Disclosure
Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Total increase (decrease) in contingent liabilities recognised in business combination	X duration, credit	IFRS 3.B67 c Disclosure
Contingent liabilities recognised in business combination at end of period	X instant, credit	IFRS 3.B67 c Disclosure
Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue	text	IFRS 3.B66 Disclosure
IFRS 4		
[836500] Notes - Insurance contracts		
Disclosure of insurance contracts [text block]	text block	IFRS 4 - Disclosure Disclosure
Disclosure of amounts arising from insurance contracts [text block]	text block	IFRS 4.36 Disclosure

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

Deferred acquisition costs arising from insurance contracts at end of period	X instant, debit	IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example
Reconciliation of changes in reinsurance assets [abstract]		
Reinsurance assets at beginning of period	X instant, debit	IFRS 4.37 e Disclosure
Changes in reinsurance assets [abstract]		
Total increase (decrease) in reinsurance assets	X duration, debit	IFRS 4.IG37 Example
Reinsurance assets at end of period	X instant, debit	IFRS 4.37 e Disclosure
Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	IFRS 4.38 Disclosure
Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	text	IFRS 4.39 a Disclosure
Disclosure of insurance risk [text block]	text block	IFRS 4.39 c Disclosure
Disclosure of sensitivity to insurance risk [text block]	text block	IFRS 4.39 c (i) Disclosure
Sensitivity analysis to insurance risk	text	IFRS 4.39A a Disclosure
Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	text	IFRS 4.39A b Disclosure
Description of concentrations of insurance risk	text	IFRS 4.39 c (ii) Disclosure
Disclosure of actual claims compared with previous estimates [text block]	text block	IFRS 4.39 c (iii) Disclosure
Disclosure of credit risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure
Disclosure of liquidity risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure
Disclosure of market risk of insurance contracts [text block]	text block	IFRS 4.39 d Disclosure
Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	text	IFRS 4.39 e Disclosure
IFRS 5		
[825900] Notes - Non-current asset held for sale and discontinued operations		
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure Disclosure
Revenue, discontinued operations	X duration, credit	IFRS 5.33 b (i) Disclosure
Expenses, discontinued operations	X duration, debit	IFRS 5.33 b (i) Disclosure
Profit (loss) before tax, discontinued operations	X duration, credit	IFRS 5.33 b (i) Disclosure
Tax expense relating to profit (loss) from ordinary activities of discontinued operations	X duration, debit	IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii) Disclosure
Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	X duration, credit	IFRS 5.33 b (iii) Disclosure
Tax expense relating to gain (loss) on discontinuance	X duration, debit	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure
Cash flows from continuing and discontinued operations [abstract]		
Cash flows from (used in) operating activities [abstract]		
Net cash flows from (used in) operating activities, continuing operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) operating activities, discontinued operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) operating activities	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) investing activities [abstract]		
Net cash flows from (used in) investing activities, continuing operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) investing activities, discontinued operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) financing activities [abstract]		
Net cash flows from (used in) financing activities, continuing operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) financing activities, discontinued operations	X duration, debit	IFRS 5.33 c Disclosure
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Income from continuing operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure
Income from discontinued operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure
Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 Example
Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 Example
Explanation of nature and adjustments to amounts previously presented in discontinued operations	text	IFRS 5.35 Disclosure
Description of non-current asset or disposal group held for sale which were sold or reclassified	text	IFRS 5.41 a Disclosure
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	text	IFRS 5.41 b Disclosure
Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss	X duration, credit	IFRS 5.41 c Disclosure
Description of segment in which non-current asset or disposal group held for sale is presented	text	IFRS 5.41 d Disclosure
Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period	text	IFRS 5.42 Disclosure
Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period	text	IFRS 5.42 Disclosure
Description of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 Disclosure
IFRS 6		
[822200] Notes - Exploration for and evaluation of mineral resources		
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure

Assets arising from exploration for and evaluation of mineral resources	X instant, debit	IFRS 6.24 b Disclosure
Liabilities arising from exploration for and evaluation of mineral resources	X instant, credit	IFRS 6.24 b Disclosure
Income arising from exploration for and evaluation of mineral resources	X duration, credit	IFRS 6.24 b Disclosure
Expense arising from exploration for and evaluation of mineral resources	X duration, debit	IFRS 6.24 b Disclosure
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	X duration, debit	IFRS 6.24 b Disclosure
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	X duration, debit	IFRS 6.24 b Disclosure
IFRS 7		
[822390] Notes - Financial instruments		
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure
Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
Disclosure of detailed information about financial instruments [abstract]		
Disclosure of detailed information about financial instruments [table]	table	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
Classes of financial instruments [axis]	axis	IFRS 7.27B Disclosure, IFRS 7.36 Disclosure
Financial instruments [member]	member [default]	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	IFRS 7.27 Disclosure
Description of change in valuation technique and reasons for change	text	IFRS 7.27 Disclosure
Financial instruments measured in Level 1 of fair value hierarchy	X instant	IFRS 7.27B a Disclosure
Financial instruments measured in Level 2 of fair value hierarchy	X instant	IFRS 7.27B a Disclosure
Financial instruments measured in Level 3 of fair value hierarchy	X instant	IFRS 7.27B a Disclosure
Significant transfers of financial instruments out of Level 1 into Level 2 of fair value hierarchy	X duration	IFRS 7.27B b Disclosure
Significant transfers of financial instruments out of Level 2 into Level 1 of fair value hierarchy	X duration	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	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	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	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	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	IFRS 7.27B c (ii) Disclosure
Purchase of financial instruments measured in Level 3 of fair value hierarchy	X duration	IFRS 7.27B c (iii) Disclosure
Sales of financial instruments measured in Level 3 of fair value hierarchy	X duration	IFRS 7.27B c (iii) Disclosure
Issues of financial instruments measured in Level 3 of fair value hierarchy	X duration	IFRS 7.27B c (iii) Disclosure
Settlements of financial instruments measured in Level 3 of fair value hierarchy	X duration	IFRS 7.27B c (iii) Disclosure
Transfer of financial instruments into Level 3 of fair value hierarchy	X duration	IFRS 7.27B c (iv) Disclosure
Transfer of financial instruments out of Level 3 of fair value hierarchy	X duration	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	IFRS 7.27B c (iv) Disclosure
Description of significant transfer of financial instruments into Level 3 of fair value hierarchy	text	IFRS 7.27B c (iv) Example
Description of significant transfer of financial instruments out of Level 3 of fair value hierarchy	text	IFRS 7.27B c (iv) Example
Gains (losses) for period included in profit or loss for assets or liabilities held at end of reporting period	X duration, credit	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	IFRS 7.27B d Disclosure
Explanation of fact and effect of change to reasonably possible alternative assumption which would change fair value significantly	text	IFRS 7.27B e Disclosure
Description of accounting policy for recognising difference between fair value at initial recognition and amount determined using valuation technique [text block]	text block	IFRS 7.28 a Disclosure
Reconciliation of aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised [abstract]		
Aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised at beginning of period	X instant	IFRS 7.28 b Disclosure
Changes in aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised [abstract]		
Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	X duration	IFRS 7.IG14 Example

Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	X duration	IFRS 7.IG14 Example
Other increases, aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	X duration	IFRS 7.IG14 Example
Other decreases, aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	(X) duration	IFRS 7.IG14 Example
Total increase (decrease) in aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised	X duration	IFRS 7.28 b Example
Aggregate difference between fair value at initial recognition and amount determined using valuation technique yet to be recognised at end of period	X instant	IFRS 7.28 b 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	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Equity investments [member]	member	IFRS 7.IG13A Example, 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 7.44l 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 7.44l 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 7.44l 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	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Equity investments [member]	member	IFRS 7.IG13A Example, 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	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Equity investments [member]	member	IFRS 7.IG13A Example, 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 7.10A 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 7.10A a Disclosure, IFRS 7.10 a Disclosure
Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	X instant	Effective 2013-01-01 IFRS 7.10A b 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	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	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	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	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Derivatives [member]	member	IFRS 7.IG13A Example, IFRS 7.IG13B Example, Effective 2011-07-01 IFRS 7.IG40B Example
Equity investments [member]	member	IFRS 7.IG13A Example, 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, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure,

		IAS 17.56 a Disclosure, 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	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	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	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, 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, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, 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	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	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	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, 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, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, 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	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	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	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, 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, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, 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	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	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	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, 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 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, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, 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	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than one year and not later than three years [member]	member	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	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, 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 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
Explanation of first-time adoption of IFRS 9	text	Effective 2013-01-01 IFRS 7.44J Disclosure
IFRS 8		
[871100] Notes - Operating segments		
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure
Description of factors used to identify entity's reportable segments	text	IFRS 8.22 a Disclosure
Description of types of products and services from which each reportable segment derives its revenues	text	IFRS 8.22 b Disclosure
Description of sources of revenue for all other segments	text	IFRS 8.16 Disclosure
Description of basis of accounting for transactions between reportable segments	text	IFRS 8.27 a Disclosure
Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations	text	IFRS 8.27 b Disclosure
Description of nature of differences between measurements of reportable segments' assets and entity's assets	text	IFRS 8.27 c Disclosure
Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	text	IFRS 8.27 d Disclosure
Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss	text	IFRS 8.27 e Disclosure
Description of nature and effect of any asymmetrical allocations to reportable segments	text	IFRS 8.27 f Disclosure
Disclosure of operating segments [text block]	text block	IFRS 8.23 Disclosure
Disclosure of operating segments [abstract]		
Disclosure of operating segments [table]	table	IFRS 8.23 Disclosure
Operating segments [axis]	axis	IAS 36.130 d (ii) Disclosure, IFRS 8.23 Disclosure
Entity's total for operating segments [member]	member [default]	IFRS 8.28 Disclosure
Operating segments [member]	member	IFRS 8.28 Disclosure
Reportable segments [member]	member	IFRS 8.23 Disclosure
All other segments [member]	member	IFRS 8.16 Disclosure
Material reconciling items [member]	member	IFRS 8.28 Disclosure
Elimination of intersegment amounts [member]	member	IFRS 8.IG4 Example
Unallocated amounts [member]	member	IFRS 8.IG4 Example
Disclosure of operating segments [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Revenues from transactions with other operating segments of same entity	X duration, credit	IFRS 8.23 b Disclosure
Total revenues from external customers and transactions with other operating segments of same entity	X duration, credit	IFRS 8.IG4 Example
Interest income	X duration, credit	IAS 18.35 b (iii) Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
Interest expense	X duration, debit	IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure
Interest income (expense)	X duration, credit	IFRS 8.23 Disclosure, IFRS 8.28 e Disclosure
Depreciation and amortisation expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Other material items of income (expense)	X duration, credit	IFRS 8.23 f Disclosure, IFRS 8.28 e Disclosure
Entity's interest in profit or loss of associates and joint venturers accounted for by equity method	X duration, credit	IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure
Tax expense (income), continuing operations	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure
Other material non-cash items	X duration, debit	IFRS 8.23 i Disclosure, IFRS 8.28 e Disclosure
Profit (loss) before tax	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example
Profit (loss) from continuing operations	X duration, credit	IAS 1.82 f Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure

Assets	X instant, debit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure, IFRS 8.24 a Disclosure
Additions to non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	X duration, debit	IFRS 8.24 b Disclosure, IFRS 8.28 e Disclosure
Liabilities	X instant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Impairment loss recognised in profit or loss	X duration, debit	IAS 36.126 a Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in profit or loss	X duration, credit	IAS 36.126 b Disclosure, IAS 36.129 b Disclosure
Impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.126 c Disclosure, IAS 36.129 a Disclosure
Reversal of impairment loss recognised in other comprehensive income	X duration, credit	IAS 36.126 d Disclosure, IAS 36.129 b Disclosure
Net cash flows from (used in) operating activities	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Description of material reconciling items	text	IFRS 8.28 Disclosure
Disclosure of products and services [text block]	text block	IFRS 8.32 Disclosure
Disclosure of products and services [abstract]		
Disclosure of products and services [table]	table	IFRS 8.32 Disclosure
Products and services [axis]	axis	IFRS 8.32 Disclosure
Products and services [member]	member [default]	IFRS 8.32 Disclosure
Disclosure of products and services [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Disclosure of geographical areas [text block]	text block	IFRS 8.33 Disclosure
Disclosure of geographical areas [abstract]		
Disclosure of geographical areas [table]	table	IFRS 8.33 Disclosure
Geographical areas [axis]	axis	IFRS 8.33 Disclosure
Geographical areas [member]	member [default]	IFRS 8.33 Disclosure
Country of domicile [member]	member	IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure
Foreign countries [member]	member	IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure
Disclosure of geographical areas [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	X instant, debit	IFRS 8.33 b Disclosure
Disclosure of major customers [text block]	text block	IFRS 8.34 Disclosure
Disclosure of major customers [abstract]		
Disclosure of major customers [table]	table	IFRS 8.34 Disclosure
Major customers [axis]	axis	IFRS 8.34 Disclosure
Customers [member]	member [default]	IFRS 8.34 Disclosure
Government [member]	member	IFRS 8.34 Disclosure
Disclosure of major customers [line items]	line items	
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Information about major customers	text	IFRS 8.34 Disclosure
Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a Disclosure
Explanation of interest income reported net of interest expense	text	IFRS 8.23 Disclosure
Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported	text	IFRS 8.32 Disclosure, IFRS 8.33 Disclosure
IAS 1		
[110000] General information about financial statements		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure

Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a Disclosure
Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.42 a Disclosure, IAS 27.43 a Disclosure
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c Disclosure
Period covered by financial statements	text	IAS 1.51 c Disclosure
Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure
Level of rounding used in financial statements	text	IAS 1.51 e Disclosure
[210000] Statement of financial position, current/non-current		
Statement of financial position [abstract]		
Assets [abstract]		
Non-current assets [abstract]		
Property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Investment property	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 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, IFRS 8.24 a Disclosure
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Non-current biological assets	X instant, debit	IAS 1.54 f Disclosure
Trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Non-current inventories	X instant, debit	IAS 1.54 g Disclosure
Deferred tax assets	X instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax assets, non-current	X instant, debit	IAS 1.54 n Disclosure
Other non-current financial assets	X instant, debit	IAS 1.54 d Disclosure
Other non-current non-financial assets	X instant, debit	IAS 1.55 Common practice
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 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, IAS 31.56 Disclosure
Current assets [abstract]		
Current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Trade and other current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Current tax assets, current	X instant, debit	IAS 1.54 n Disclosure
Current biological assets	X instant, debit	IAS 1.54 f Disclosure
Other current financial assets	X instant, debit	IAS 1.54 d Disclosure
Other current non-financial assets	X instant, debit	IAS 1.55 Common practice
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
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, IAS 31.56 Disclosure
Total assets	X instant, debit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e Example, IAS 1.IG6 Example
Share premium	X instant, credit	IAS 1.78 e Example
Treasury shares	(X) instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e Example
Other reserves	X instant, credit	IAS 1.78 e Example
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure
Total equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure
Liabilities [abstract]		
Non-current liabilities [abstract]		

Non-current provisions [abstract]		
Non-current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure
Total non-current provisions	X instant, credit	IAS 1.54 l Disclosure
Trade and other non-current payables	X instant, credit	IAS 1.54 k Disclosure
Deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax liabilities, non-current	X instant, credit	IAS 1.54 n Disclosure
Other non-current financial liabilities	X instant, credit	IAS 1.54 m Disclosure
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, IAS 31.56 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, IFRS 5.38 Disclosure
Total current liabilities	X instant, credit	IAS 1.69 Disclosure, IAS 31.56 Disclosure
Total liabilities	X instant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure
[220000] Statement of financial position, order of liquidity		
Statement of financial position [abstract]		
Assets [abstract]		
Property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure, IAS 16.73 e Disclosure
Investment property	X instant, debit	IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure, IAS 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, IFRS 8.24 a Disclosure
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Biological assets	X instant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Inventories	X instant, debit	IAS 1.54 g Disclosure
Current tax assets	X instant, debit	IAS 1.54 n Disclosure
Deferred tax assets	X instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Trade and other receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
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, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e Example, IAS 1.IG6 Example
Share premium	X instant, credit	IAS 1.78 e Example
Treasury shares	(X) instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e Example
Other reserves	X instant, credit	IAS 1.78 e Example

Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure
Total equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure
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, IAS 19.118 Disclosure
Other provisions	X instant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Total provisions	X instant, credit	IAS 1.54 l Disclosure
Other financial liabilities	X instant, credit	IAS 1.54 m Disclosure
Other non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Current tax liabilities	X instant, credit	IAS 1.54 n Disclosure
Deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure
Total liabilities	X instant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure
[310000] Income statement, by function of expense		
Income statement [abstract]		
Profit (loss) [abstract]		
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Cost of sales	(X) duration, debit	IAS 1.103 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, IAS 26.35 b (iv) Disclosure
Distribution costs	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Administrative expenses	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
Other expense	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
Other gains (losses)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice
Profit (loss) from operating activities	X duration, credit	IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X duration, credit	IAS 29.9 Disclosure
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Finance income	X duration, credit	IAS 1.85 Common practice
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c Disclosure
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, IFRS 8.23 Example, IFRS 8.28 b Example
Tax income (expense)	(X) duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.82 f Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 e Disclosure, IFRS 5.33 a Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.83 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	IAS 33.66 Disclosure
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member [default]	IAS 33.66 Disclosure
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX	IAS 33.66 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure
Total diluted earnings (loss) per share	X.XX	IAS 33.66 Disclosure
[320000] Income statement, by nature of expense		
Income statement [abstract]		
Profit (loss) [abstract]		
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Other income	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
Increase (decrease) in inventories of finished goods and work in progress	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Other work performed by entity and capitalised	X duration, credit	IAS 1.IG6 Example
Raw materials and consumables used	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Employee benefits expense	(X) duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure
Depreciation and amortisation expense	(X) duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) duration, debit	IAS 1.99 Disclosure
Other expenses	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Other gains (losses)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice
Profit (loss) from operating activities	X duration, credit	IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X duration, credit	IAS 29.9 Disclosure
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Finance income	X duration, credit	IAS 1.85 Common practice
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c Disclosure
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, IFRS 8.23 Example, IFRS 8.28 b Example
Tax income (expense)	(X) duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure
Profit (loss) from continuing operations	X duration, credit	IAS 1.82 f Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 e Disclosure, IFRS 5.33 a Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X duration, credit	IAS 1.83 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	IAS 33.66 Disclosure
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure
Ordinary shares [member]	member [default]	IAS 33.66 Disclosure

Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX	IAS 33.66 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure
Total diluted earnings (loss) per share	X.XX	IAS 33.66 Disclosure
[410000] Statement of comprehensive income, OCI components presented net of tax		
Statement of comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b 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, IAS 21.48 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 19.120A h (i) 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, IAS 19.120A h (ii) 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, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (ii) Disclosure
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (i) Disclosure
[420000] Statement of comprehensive income, OCI components presented before tax		
Statement of comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure,

		IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b 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, IAS 21.48 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 19.120A h (i) 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, IAS 19.120A h (ii) 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 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to investments in equity instruments of other comprehensive income	(X) duration, debit	Effective 2013-01-01 IAS 12.81 ab Disclosure, 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 12.81 ab Disclosure, Expiry date 2013-01-01 IAS 1.90 Disclosure
Income tax relating to cash flow hedges of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to hedges of net investments in foreign operations of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to changes in revaluation surplus of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to defined benefit plans of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to limit in IAS 19 paragraph 58 b of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	(X) duration, debit	Effective 2013-01-01 IAS 12.81 ab Disclosure, Effective 2013-01-01 IAS 1.90 Disclosure
Aggregated income tax relating to components of other comprehensive income	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	(X) duration, debit	IAS 1.90 Disclosure
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, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (ii) Disclosure
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a Disclosure, IAS 1.83 b (i) Disclosure
[610000] Statement of changes in equity		
Statement of changes in equity [abstract]		
Statement of changes in equity [table]	table	IAS 1.106 Disclosure
Components of equity [axis]	axis	IAS 1.106 Disclosure

Equity [member]	member [default]	IAS 1.106 Disclosure
Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure
Issued capital [member]	member	IAS 1.106 Disclosure
Share premium [member]	member	IAS 1.106 Disclosure
Treasury shares [member]	member	IAS 1.106 Disclosure
Other equity interest [member]	member	IAS 1.106 Disclosure
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure
Reserve of cash flow hedges [member]	member	IAS 1.108 Example
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	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
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	IFRS 4.IG58 Disclosure
Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Non-controlling interests [member]	member	IAS 1.106 Disclosure
Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Previously stated [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure
Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 b (i) Disclosure, IAS 8.49 c Disclosure
Statement of changes in equity [line items]	line items	
Equity at beginning of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure
Changes in equity [abstract]		
Comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, IAS 1.91 a Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, IAS 1.82 i Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure
Issue of equity	X duration, credit	IAS 1.106 d (iii) Disclosure
Dividends recognised as distributions to owners	(X) duration, debit	IAS 1.107 Disclosure
Increase through other contributions by owners	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, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure
[800100] Notes - Subclassifications of assets, liabilities and equities		
Subclassifications of assets, liabilities and equities [abstract]		

Property, plant and equipment [abstract]		
Land and buildings [abstract]		
Land	X instant, debit	IAS 16.37 a Example
Buildings	X instant, debit	IAS 16.37 Common practice
Total land and buildings	X instant, debit	IAS 16.37 b Example
Machinery	X instant, debit	IAS 16.37 c Example
Vehicles [abstract]		
Ships	X instant, debit	IAS 16.37 d Example
Aircraft	X instant, debit	IAS 16.37 e Example
Motor vehicles	X instant, debit	IAS 16.37 f Example
Total vehicles	X instant, debit	IAS 16.37 Common practice
Fixtures and fittings	X instant, debit	IAS 16.37 g Example
Office equipment	X instant, debit	IAS 16.37 h Example
Tangible exploration and evaluation assets	X instant, debit	IFRS 6.25 Disclosure
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, IFRS 6.25 Disclosure
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, IFRS 3.B67 d 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	IAS 27.38 Disclosure
Investments in joint ventures	X instant, debit	IAS 27.38 Disclosure
Investments in associates	X instant, debit	IAS 27.38 Disclosure
Total investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Trade and other non-current receivables [abstract]		
Non-current trade receivables	X instant, debit	IAS 1.78 b Example
Non-current receivables due from related parties	X instant, debit	IAS 1.78 b Example
Non-current prepayments	X instant, debit	IAS 1.78 b Example
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	IAS 2.37 Common practice
Merchandise	X instant, debit	IAS 2.37 Common practice
Production supplies	X instant, debit	IAS 2.37 Common practice
Work in progress	X instant, debit	IAS 2.37 Common practice
Finished goods	X instant, debit	IAS 2.37 Common practice
Other inventories	X instant, debit	IAS 2.37 Common practice
Total current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Cash and cash equivalents [abstract]		
Cash [abstract]		
Cash on hand	X instant, debit	IAS 7.45 Common practice
Balances with banks	X instant, debit	IAS 7.45 Common practice
Other demand deposits	X instant, debit	IAS 7.45 Common practice
Total cash	X instant, debit	IAS 7.45 Common practice
Cash equivalents [abstract]		
Short-term deposits, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice
Short-term investments, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice
Other banking arrangements, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice
Total cash equivalents	X instant, debit	IAS 7.45 Common practice
Other cash and cash equivalents	X instant, debit	IAS 7.45 Common practice
Total cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]		
Non-current assets or disposal groups classified as held for sale	X instant, debit	IFRS 5.38 Disclosure
Non-current assets or disposal groups classified as held for distribution to owners	X instant, debit	IFRS 5.38 Disclosure, IFRS 5.5A Disclosure
Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Classes of other provisions [abstract]		
Warranty provision [abstract]		

Non-current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example
Current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example
Total warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example
Restructuring provision [abstract]		
Non-current restructuring provision	X instant, credit	IAS 37.70 Example
Current restructuring provision	X instant, credit	IAS 37.70 Example
Total restructuring provision	X instant, credit	IAS 37.70 Example
Legal proceedings provision [abstract]		
Non-current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example
Current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example
Total legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example
Refunds provision [abstract]		
Non-current refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy Example
Current refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy Example
Total refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy Example
Onerous contracts provision [abstract]		
Non-current onerous contracts provision	X instant, credit	IAS 37 - Example 8 An onerous contract Example
Current onerous contracts provision	X instant, credit	IAS 37 - Example 8 An onerous contract Example
Total onerous contracts provision	X instant, credit	IAS 37 - Example 8 An onerous contract Example
Provision for decommissioning, restoration and rehabilitation costs [abstract]		
Non-current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures Example
Current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures Example
Total provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures Example
Miscellaneous other provisions [abstract]		
Non-current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Total miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Other provisions [abstract]		
Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure
Other current provisions	X instant, credit	IAS 1.78 d Disclosure
Total other provisions	X instant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Borrowings [abstract]		
Non-current 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	IAS 21.52 b Disclosure
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	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
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	IFRS 4.IG58 Disclosure
Reserve for equalisation	X instant, credit	IFRS 4.IG58 Disclosure
Reserve of discretionary participation features	X instant, credit	IFRS 4.IG22 f Disclosure
Total other reserves	X instant, credit	IAS 1.78 e Example
Net assets (liabilities) [abstract]		
Assets	X instant, debit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Liabilities	(X) instant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Net assets (liabilities)	X instant, debit	IFRS 1.IG63 Example
[800200] Notes - Analysis of income and expense		
Analysis of income and expense [abstract]		
Revenue [abstract]		
Revenue from sale of goods	X duration, credit	IAS 18.35 b (i) Disclosure
Revenue from rendering of services	X duration, credit	IAS 18.35 b (ii) Disclosure
Revenue from construction contracts	X duration, credit	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure
Royalty income	X duration, credit	IAS 18.35 b (iv) Disclosure
Interest income	X duration, credit	IAS 18.35 b (iii) Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure
Dividend income	X duration, credit	IAS 18.35 b (v) Disclosure
Other revenue	X duration, credit	IAS 18.35 b Disclosure
Total revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Revenue arising from exchanges of goods or services [abstract]		
Revenue arising from exchanges of goods or services, sale of goods	X duration, credit	IAS 18.35 c Disclosure
Revenue arising from exchanges of goods or services, rendering of services	X duration, credit	IAS 18.35 c Disclosure
Revenue arising from exchanges of goods or services, construction contracts	X duration, credit	IAS 18.35 c Disclosure

Income arising from exchanges of goods or services, royalties	X duration, credit	IAS 18.35 c Disclosure
Income arising from exchanges of goods or services, interest	X duration, credit	IAS 18.35 c Disclosure
Income arising from exchanges of goods or services, dividends	X duration, credit	IAS 18.35 c Disclosure
Revenue arising from exchanges of goods or services, other revenue	X duration, credit	IAS 18.35 c Disclosure
Total revenue arising from exchanges of goods or services	X duration, credit	IAS 18.35 c Disclosure
Material income and expense [abstract]		
Write-downs (reversals of write-downs) of inventories [abstract]		
Inventory write-down	X duration, debit	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure
Reversal of inventory write-down	(X) duration, credit	IAS 1.98 a Disclosure, IAS 2.36 f Disclosure
Net write-downs (reversals of write-downs) of inventories	X duration, debit	IAS 1.98 a Disclosure
Write-downs (reversals of write-downs) of property, plant and equipment [abstract]		
Impairment loss recognised in profit or loss, property, plant and equipment	X duration	IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure
Net write-downs (reversals of write-downs) of property, plant and equipment	X duration, 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	IFRS 5.33 d Disclosure
Income from discontinued operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure
Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 Example
Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 Example
Gains (losses) from government grants	X duration, credit	IAS 20.29 Example
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	IAS 19.8 Common practice
Social security contributions	X duration, debit	IAS 19.8 Common practice
Other short-term employee benefits	X duration, debit	IAS 19.8 Common practice
Post-employment benefit expense, defined contribution plans	X duration, debit	IAS 19.46 Disclosure
Post-employment benefit expense, defined benefit plans	X duration, debit	IAS 19.120A g Disclosure
Termination benefits expense	X duration, debit	IAS 19.142 Disclosure
Other long-term benefits	X duration, debit	IAS 19.131 Common practice
Other employee expense	X duration, debit	IAS 19.4 Common practice
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, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure
Impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 1.99 Disclosure
Other expenses	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Total expenses, by nature	X duration, debit	IAS 1.99 Disclosure
[810000] Notes - Corporate information and statement of IFRS compliance		
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure

Domicile of entity	text	IAS 1.138 a Disclosure
Legal form of entity	text	IAS 1.138 a Disclosure
Country of incorporation	text	IAS 1.138 a Disclosure
Address of entity's registered office	text	IAS 1.138 a Disclosure
Principal place of business	text	IAS 1.138 a Disclosure
Description of nature of entity's operations and principal activities	text	IAS 1.138 b Disclosure
Name of parent entity	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Name of ultimate parent of group	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Length of life of limited life entity	text	IAS 1.138 d Disclosure
Statement of IFRS compliance	text	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, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure
Later than one year [member]	member	IAS 1.61 b Disclosure, IFRS 7.IG28 d Example
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items]	line items	
Current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure
Current trade receivables	X instant, debit	IAS 1.68 Example, IAS 1.78 b Example
Current trade payables	X instant, credit	IAS 1.70 Example, IAS 1.78 Common practice
Disclosure of summary of significant accounting policies [text block]	text block	IAS 1.114 b Disclosure
Explanation of measurement bases used in preparing financial statements	text	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	IAS 1.107 Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X duration	IAS 10.13 Disclosure, IAS 1.137 a Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX	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
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
[861000] Notes - Analysis of other comprehensive income by item		
Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106A Disclosure
Disclosure of analysis of other comprehensive income by item [abstract]		
Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106A Disclosure
Components of equity [axis]	axis	IAS 1.106 Disclosure
Equity [member]	member [default]	IAS 1.106 Disclosure
Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure
Issued capital [member]	member	IAS 1.106 Disclosure
Share premium [member]	member	IAS 1.106 Disclosure
Treasury shares [member]	member	IAS 1.106 Disclosure
Other equity interest [member]	member	IAS 1.106 Disclosure
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure
Reserve of cash flow hedges [member]	member	IAS 1.108 Example
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	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure

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	IFRS 4.IG58 Disclosure
Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Non-controlling interests [member]	member	IAS 1.106 Disclosure
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 19.120A h (i) 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, IAS 19.120A h (ii) 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
[861200] Notes - Share capital, reserves and other equity interest		
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure
Disclosure of classes of share capital [text block]	text block	IAS 1.79 a Disclosure
Disclosure of classes of share capital [abstract]		
Disclosure of classes of share capital [table]	table	IAS 1.79 a Disclosure
Classes of share capital [axis]	axis	IAS 1.79 a Disclosure
Share capital [member]	member [default]	IAS 1.79 a Disclosure
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	IAS 1.79 a (iii) Disclosure
Explanation of fact that shares have no par value	text	IAS 1.79 a (iii) Disclosure
Reconciliation of number of shares outstanding [abstract]		
Number of shares outstanding at beginning of period	shares	IAS 1.79 a (iv) Disclosure
Changes in number of shares outstanding [abstract]		
Total increase (decrease) in number of shares outstanding	shares	IAS 1.79 a (iv) Disclosure
Number of shares outstanding at end of period	shares	IAS 1.79 a (iv) Disclosure
Rights, preferences and restrictions attaching to class of share capital	text	IAS 1.79 a (v) Disclosure
Number of shares in entity held by entity or by its subsidiaries or associates	shares	IAS 1.79 a (vi) Disclosure
Number of shares reserved for issue under options and contracts for sale of shares	shares	IAS 1.79 a (vii) Disclosure
Description of terms of shares reserved for issue under options and contracts for sale of shares	text	IAS 1.79 a (vii) Disclosure
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure
Disclosure of reserves within equity [abstract]		
Disclosure of reserves within equity [table]	table	IAS 1.79 b Disclosure
Reserves within equity [axis]	axis	IAS 1.79 b Disclosure
Other reserves [member]	member [default]	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure
Reserve of cash flow hedges [member]	member	IAS 1.108 Example
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	IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure
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	IFRS 4.IG58 Disclosure
Reserve for equalisation [member]	member	IFRS 4.IG58 Disclosure
Reserve of discretionary participation features [member]	member	IFRS 4.IG22 f Disclosure
Disclosure of reserves within equity [line items]	line items	
Description of nature and purpose of reserves within equity	text	IAS 1.79 b Disclosure
Description of 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
IAS 2		
[826380] Notes - Inventories		
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a Disclosure
Description of inventory cost formulas	text	IAS 2.36 a Disclosure
Inventories, at fair value less costs to sell	X instant, debit	IAS 2.36 c Disclosure
Inventory write-down	X duration, debit	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure
Reversal of inventory write-down	X duration, credit	IAS 1.98 a Disclosure, IAS 2.36 f Disclosure
Description of circumstances leading to reversals of inventory write-down	text	IAS 2.36 g Disclosure
Cost of inventories recognised as expense during period	X duration, debit	IAS 2.36 d Disclosure
Inventories pledged as security for liabilities	X instant, debit	IAS 2.36 h Disclosure
IAS 7		
[510000] Statement of cash flows, direct method		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Classes of cash receipts from operating activities [abstract]		
Receipts from sales of goods and rendering of services	X duration, debit	IAS 7.14 a Example
Receipts from royalties, fees, commissions and other revenue	X duration, debit	IAS 7.14 b Example
Receipts from contracts held for dealing or trading purposes	X duration, debit	IAS 7.14 g Example
Receipts from premiums and claims, annuities and other policy benefits	X duration, debit	IAS 7.14 e Example
Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	X duration, debit	IAS 7.14 Example
Other cash receipts from operating activities	X duration, debit	IAS 7.14 Example
Classes of cash payments [abstract]		
Payments to suppliers for goods and services	(X) duration, credit	IAS 7.14 c Example
Payments from contracts held for dealing or trading purpose	(X) duration, credit	IAS 7.14 g Example
Payments to and on behalf of employees	(X) duration, credit	IAS 7.14 d Example
Payments for premiums and claims, annuities and other policy benefits	(X) duration, credit	IAS 7.14 e Example
Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	(X) duration, credit	IAS 7.14 Example
Other cash payments from operating activities	(X) duration, credit	IAS 7.14 Example
Net cash flows from (used in) operations	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.14 Disclosure
Net cash flows from (used in) operating activities	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) investing activities [abstract]		
Cash flows from losing control of subsidiaries or other businesses	X duration, debit	IAS 7.39 Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	(X) duration, credit	IAS 7.39 Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	X duration, debit	IAS 7.16 d Example
Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c Example
Other cash receipts from sales of interests in joint ventures	X duration, debit	IAS 7.16 d Example

Other cash payments to acquire interests in joint ventures	(X) duration, credit	IAS 7.16 c Example
Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 b Example
Purchase of property, plant and equipment	(X) duration, credit	IAS 7.16 a Example
Proceeds from sales of intangible assets	X duration, debit	IAS 7.16 b Example
Purchase of intangible assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from sales of other long-term assets	X duration, debit	IAS 7.16 b Example
Purchase of other long-term assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Cash advances and loans made to other parties	(X) duration, credit	IAS 7.16 e Example
Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 f Example
Cash payments for future contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 g Example
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	X duration, debit	IAS 7.16 h Example
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) financing activities [abstract]		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X duration, debit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Proceeds from issuing shares	X duration, debit	IAS 7.17 a Example
Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 a Example
Payments to acquire or redeem entity's shares	(X) duration, credit	IAS 7.17 b Example
Payments of other equity instruments	(X) duration, credit	IAS 7.17 Common practice
Proceeds from borrowings	X duration, debit	IAS 7.17 c Example
Repayments of borrowings	(X) duration, credit	IAS 7.17 d Example
Payments of finance lease liabilities	(X) duration, credit	IAS 7.17 e Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Dividends received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X duration, debit	IAS 7.45 Disclosure
Effect of exchange rate changes on cash and cash equivalents [abstract]		
Effect of exchange rate changes on cash and cash equivalents	X duration, debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure
Net increase (decrease) in cash and cash equivalents	X duration, debit	IAS 7.45 Disclosure
Cash and cash equivalents at beginning of period	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
Cash and cash equivalents at end of period	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
[520000] Statement of cash flows, indirect method		
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Adjustments to reconcile profit (loss) [abstract]		
Adjustments for income tax expense	X duration, debit	IAS 7.35 Disclosure
Adjustments for finance costs	X duration, debit	IAS 7.20 c Common practice
Adjustments for decrease (increase) in inventories	X duration, debit	IAS 7.20 a Common practice
Adjustments for decrease (increase) in trade accounts receivable	X duration, debit	IAS 7.20 a Common practice
Adjustments for decrease (increase) in other operating receivables	X duration, debit	IAS 7.20 a Common practice
Adjustments for increase (decrease) in trade accounts payable	X duration, debit	IAS 7.20 a Common practice
Adjustments for increase (decrease) in other operating payables	X duration, debit	IAS 7.20 a Common practice
Adjustments for depreciation and amortisation expense	X duration, debit	IAS 7.20 b Common practice
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 7.20 b Common practice
Adjustments for provisions	X duration, debit	IAS 7.20 b Common practice
Adjustments for unrealised foreign exchange losses (gains)	X duration, debit	IAS 7.20 b Common practice

Adjustments for share-based payments	X duration, debit	IAS 7.20 b Common practice
Adjustments for fair value losses (gains)	X duration, debit	IAS 7.20 b Common practice
Adjustments for undistributed profits of associates	(X) duration, credit	IAS 7.20 b Common practice
Other adjustments for non-cash items	X duration, debit	IAS 7.20 b Common practice
Adjustments for losses (gains) on disposal of non-current assets	X duration, debit	IAS 7.14 Common practice
Other adjustments for which cash effects are investing or financing cash flow	X duration, debit	IAS 7.20 c Common practice
Other adjustments to reconcile profit (loss)	X duration, debit	IAS 7.20 Disclosure
Total adjustments to reconcile profit (loss)	X duration, debit	IAS 7.20 Disclosure
Net cash flows from (used in) operations	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.14 Disclosure
Net cash flows from (used in) operating activities	X duration	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) investing activities [abstract]		
Cash flows from losing control of subsidiaries or other businesses	X duration, debit	IAS 7.39 Disclosure
Cash flows used in obtaining control of subsidiaries or other businesses	(X) duration, credit	IAS 7.39 Disclosure
Other cash receipts from sales of equity or debt instruments of other entities	X duration, debit	IAS 7.16 d Example
Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c Example
Other cash receipts from sales of interests in joint ventures	X duration, debit	IAS 7.16 d Example
Other cash payments to acquire interests in joint ventures	(X) duration, credit	IAS 7.16 c Example
Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 b Example
Purchase of property, plant and equipment	(X) duration, credit	IAS 7.16 a Example
Proceeds from sales of intangible assets	X duration, debit	IAS 7.16 b Example
Purchase of intangible assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from sales of other long-term assets	X duration, debit	IAS 7.16 b Example
Purchase of other long-term assets	(X) duration, credit	IAS 7.16 a Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Cash advances and loans made to other parties	(X) duration, credit	IAS 7.16 e Example
Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 f Example
Cash payments for future contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 g Example
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	X duration, debit	IAS 7.16 h Example
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Cash flows from (used in) financing activities [abstract]		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X duration, debit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42A Disclosure, IAS 7.42B Disclosure
Proceeds from issuing shares	X duration, debit	IAS 7.17 a Example
Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 a Example
Payments to acquire or redeem entity's shares	(X) duration, credit	IAS 7.17 b Example
Payments of other equity instruments	(X) duration, credit	IAS 7.17 Common practice
Proceeds from borrowings	X duration, debit	IAS 7.17 c Example
Repayments of borrowings	(X) duration, credit	IAS 7.17 d Example
Payments of finance lease liabilities	(X) duration, credit	IAS 7.17 e Example
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure
Dividends received	X duration, debit	IAS 7.31 Disclosure
Interest paid	(X) duration, credit	IAS 7.31 Disclosure
Interest received	X duration, debit	IAS 7.31 Disclosure
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X duration, debit	IAS 7.45 Disclosure
Effect of exchange rate changes on cash and cash equivalents [abstract]		

Effect of exchange rate changes on cash and cash equivalents	X duration, debit	IAS 7.25 Disclosure, IAS 7.28 Disclosure
Net increase (decrease) in cash and cash equivalents	X duration, debit	IAS 7.45 Disclosure
Cash and cash equivalents at beginning of period	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
Cash and cash equivalents at end of period	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
[851100] Notes - Cash flow statement		
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure
Consideration paid (received)	X duration, credit	IAS 7.40 a Disclosure
Portion of consideration paid (received) consisting of cash and cash equivalents	X duration, credit	IAS 7.40 b Disclosure
Cash and cash equivalents in subsidiary or businesses acquired or disposed	X instant, debit	IAS 7.40 c Disclosure
Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X instant, debit	IAS 7.40 d Disclosure
Liabilities in subsidiary or businesses acquired or disposed	X instant, credit	IAS 7.40 d Disclosure
Description of accounting policy to determine components of cash and cash equivalents [text block]	text block	IAS 7.46 Disclosure
Cash and cash equivalents if different from statement of financial position [abstract]		
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure, IAS 7.45 Disclosure
Bank overdrafts	(X) instant, credit	IAS 7.45 Common practice
Cash and cash equivalents classified as part of disposal group held for sale	X instant, debit	IAS 7.45 Common practice
Other differences to cash and cash equivalents in statement of cash flows	(X) instant, credit	IAS 7.45 Common practice
Total cash and cash equivalents if different from statement of financial position	X instant, debit	IAS 7.45 Common practice
Explanation of investing and financing transactions not requiring use of cash or cash equivalents	text	IAS 7.43 Disclosure
Description of acquisition of assets by assuming directly related liabilities or means of finance lease	text	IAS 7.44 a Disclosure
Description of acquisition of entity by means of equity issue	text	IAS 7.44 b Disclosure
Description of conversion of debt to equity	text	IAS 7.44 c Disclosure
Cash and cash equivalents held by entity unavailable for use by group	X instant, debit	IAS 7.48 Disclosure
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	text	IAS 7.48 Disclosure
Disclosure of additional information about understanding financial position and liquidity of entity [text block]	text block	IAS 7.50 Example
Undrawn borrowing facilities	X instant, credit	IAS 7.50 a Example
Cash flows from (used in) activities related to joint ventures, proportionate consolidation, classified as operating activities	X duration, debit	IAS 7.50 b Example
Cash flows from (used in) activities related to joint ventures, proportionate consolidation, classified as investing activities	X duration, debit	IAS 7.50 b Example
Cash flows from (used in) activities related to joint ventures, proportionate consolidation, classified as financing activities	X duration, debit	IAS 7.50 b Example
Cash flows from (used in) increases in operating capacity	X duration, debit	IAS 7.50 c Example
Cash flows from (used in) maintaining operating capacity	X duration, debit	IAS 7.50 c Example
Income taxes paid (refund) [abstract]		
Income taxes paid (refund), classified as operating activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Income taxes paid (refund), classified as investing activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Income taxes paid (refund), classified as financing activities	X duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure
Total income taxes paid (refund)	X duration, credit	IAS 7.35 Disclosure
IAS 8		
[811000] Notes - Accounting policies, changes in accounting estimates and errors		
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure
Description of initial application of standards or interpretations [text block]	text block	IAS 8.28 Disclosure
Description of voluntary change in accounting policy [text block]	text block	IAS 8.29 Disclosure
Explanation of new standards or interpretations not applied	text	IAS 8.30 a Disclosure
Description of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8.30 b Disclosure
Description of expected impact of initial application of new standards or interpretations [abstract]		
Description of expected impact of initial application of new standards or interpretations [table]	table	IAS 8.30 b Disclosure
New IFRSs [axis]	axis	IAS 8.30 b Disclosure
New IFRSs [member]	member [default]	IAS 8.30 b Disclosure
Description of expected impact of initial application of new standards or interpretations [line items]	line items	
Title of new IFRS	text	IAS 8.31 a Example
Description of nature of impending change in accounting policy	text	IAS 8.31 b Example
Date by which application of IFRS is required	yyyy-mm-dd	IAS 8.31 c Example
Date as at which entity plans to apply IFRS initially	yyyy-mm-dd	IAS 8.31 d Example
Discussion of impact that initial application of IFRS is expected to have on financial statements	text	IAS 8.31 e (i) Example
Description of fact that impact is not known or reasonably estimable	text	IAS 8.31 e (ii) Example
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IAS 8.28 h Disclosure, IAS 8.29 e Disclosure

Description of nature and amount of change in accounting estimate [text block]	text block	IAS 8.39 Disclosure
Description of fact that amount of change in accounting estimate is impracticable [text block]	text block	IAS 8.40 Disclosure
Description of nature of accounting errors in prior periods [text block]	text block	IAS 8.49 a Disclosure
Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	text	IAS 8.49 d Disclosure
IAS 10		
[815000] Notes - Events after reporting period		
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure
Explanation of body of authorisation	text	IAS 10.17 Disclosure
Date of authorisation for issue of financial statements	yyyy-mm-dd	IAS 10.17 Disclosure
Explanation of fact that entity's owners or others have power to amend financial statements after issue	text	IAS 10.17 Disclosure
Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10.21 Disclosure
Disclosure of non-adjusting events after reporting period [abstract]		
Disclosure of non-adjusting events after reporting period [table]	table	IAS 10.21 Disclosure
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 Disclosure
Non-adjusting events after reporting period [member]	member [default]	IAS 10.21 Disclosure
Major business combination [member]	member	IAS 10.22 a Example
Disposal of major subsidiary [member]	member	IAS 10.22 a Example
Announcement of plan to discontinue operation [member]	member	IAS 10.22 b Example
Major purchases of assets [member]	member	IAS 10.22 c Example
Classification of assets as held for sale [member]	member	IAS 10.22 c Example
Other disposals of assets [member]	member	IAS 10.22 c Example
Expropriation of major assets by government [member]	member	IAS 10.22 c Example
Destruction of major production plant [member]	member	IAS 10.22 d Example
Announcing or commencing implementation of major restructuring [member]	member	IAS 10.22 e Example
Major ordinary share transactions [member]	member	IAS 10.22 f Example
Potential ordinary share transactions [member]	member	IAS 10.22 f Example
Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10.22 g Example
Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10.22 h Example
Entering into significant commitments or contingent liabilities [member]	member	IAS 10.22 i Example
Commencement of major litigation [member]	member	IAS 10.22 j Example
Disclosure of non-adjusting events after reporting period [line items]	line items	
Description of nature of non-adjusting event after reporting period	text	IAS 10.21 a Disclosure
Explanation of financial effect of non-adjusting event after reporting period	text	IAS 10.21 b Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X duration	IAS 10.13 Disclosure, IAS 1.137 a Disclosure
IAS 11		
[831710] Notes - Construction contracts		
Disclosure of recognised revenue from construction contracts [text block]	text block	IAS 11 - Disclosure Disclosure
Revenue from construction contracts	X duration, credit	IAS 11.39 a Disclosure, IAS 18.35 b Disclosure, IFRIC 15.20 b Disclosure
Methods used to determine construction contract revenue recognised	text	IAS 11.39 b Disclosure, IFRIC 15.20 a Disclosure
Methods used to determine stage of completion of construction in progress	text	IAS 11.39 c Disclosure, IFRIC 15.20 c Disclosure
Costs incurred and recognised profits (less recognised losses)	X instant	IAS 11.40 a Disclosure, IFRIC 15.21 a Disclosure
Advances received for contracts in progress	X instant, credit	IAS 11.40 b Disclosure, IFRIC 15.21 b Disclosure
Retention for contracts in progress	X instant, debit	IAS 11.40 c Disclosure
Gross amount due from customers for contract work as asset	X instant, debit	IAS 11.42 a Disclosure
Gross amount due to customers for contract work as liability	X instant, credit	IAS 11.42 b Disclosure
IAS 12		
[835110] Notes - Income taxes		
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure
Major components of tax expense (income) [abstract]		
Current tax expense (income)	X duration, debit	IAS 12.80 a Example
Adjustments for current tax of prior period	X duration, debit	IAS 12.80 b Example
Other components of current tax expense (income)	X duration, debit	IAS 12.80 Common practice
Deferred tax expense (income) relating to origination and reversal of temporary differences	X duration, debit	IAS 12.80 c Example
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X duration, debit	IAS 12.80 d Example
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	(X) duration, credit	IAS 12.80 e Example
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	(X) duration, credit	IAS 12.80 f Example
Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset	X duration, debit	IAS 12.80 g Example

Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X duration, debit	IAS 12.80 h Example
Other components of deferred tax expense (income)	X duration, debit	IAS 12.80 Common practice
Total tax expense (income)	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure
Current and deferred tax relating to items charged or credited directly to equity [abstract]		
Current tax relating to items credited (charged) directly to equity	X duration, debit	IAS 12.81 a Disclosure
Deferred tax relating to items credited (charged) directly to equity	X duration, debit	IAS 12.81 a Disclosure
Aggregate current and deferred tax relating to items credited (charged) directly to equity	X duration, debit	IAS 12.81 a Disclosure
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to exchange differences on translation of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to available-for-sale financial assets of other comprehensive income	X duration, debit	Expiry date 2013-01-01 IAS 12.81 ab Disclosure, Expiry date 2013-01-01 IAS 1.90 Disclosure
Income tax relating to cash flow hedges of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to changes in revaluation surplus of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to defined benefit plans of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to limit in IAS 19 paragraph 58 b of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to investments in equity instruments of other comprehensive income	X duration, debit	Effective 2013-01-01 IAS 12.81 ab Disclosure, Effective 2013-01-01 IAS 1.90 Disclosure
Income tax relating to hedges of net investments in foreign operations of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	X duration, debit	Effective 2013-01-01 IAS 12.81 ab Disclosure, Effective 2013-01-01 IAS 1.90 Disclosure
Aggregated income tax relating to components of other comprehensive income	X duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X duration, debit	IAS 1.90 Disclosure
Tax expense of discontinued operation [abstract]		
Tax expense relating to gain (loss) on discontinuance	X duration, debit	IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure
Tax expense relating to profit (loss) from ordinary activities of discontinued operations	X duration, debit	IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii) Disclosure
Explanation of changes in applicable tax rates to previous accounting period	text	IAS 12.81 d Disclosure
Description of expiry date of temporary differences, unused tax losses and unused tax credits	text	IAS 12.81 e Disclosure
Deductible temporary differences for which no deferred tax asset is recognised	X instant	IAS 12.81 e Disclosure
Unused tax losses for which no deferred tax asset recognised	X instant	IAS 12.81 e Disclosure
Unused tax credits for which no deferred tax asset recognised	X instant	IAS 12.81 e Disclosure
Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint ventures for which deferred tax liabilities have not been recognised	X instant	IAS 12.81 f Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 g Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IAS 12.81 g Disclosure
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g Disclosure
Temporary difference, unused tax losses and unused tax credits [member]	member [default]	IAS 12.81 g Disclosure
Temporary differences [member]	member	IAS 12.81 g Disclosure
Unused tax losses [member]	member	IAS 12.81 g Disclosure
Unused tax credits [member]	member	IAS 12.81 g Disclosure
Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	line items	
Deferred tax assets and liabilities [abstract]		
Deferred tax assets	(X) instant, debit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Net deferred tax liability (asset)	X instant, credit	IAS 12.81 g (i) Disclosure
Deferred tax expense (income) [abstract]		
Deferred tax expense (income)	X duration, debit	IAS 12.81 g (ii) Disclosure
Deferred tax expense (income) recognised in profit or loss	X duration, debit	IAS 12.81 g (ii) Disclosure
Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability	X duration	IAS 12.81 i Disclosure
Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	X duration, debit	IAS 12.81 j Disclosure
Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	text	IAS 12.81 k Disclosure
Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	text	IAS 12.82 Disclosure
Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	X instant, debit	IAS 12.82 Disclosure
Description of nature of potential income tax consequences that would result from payment of dividend	text	IAS 12.82A Disclosure

Description of amounts of potential income tax consequences practicably determinable	text	IAS 12.82A Disclosure
Reconciliation of accounting profit multiplied by applicable tax rates [abstract]		
Accounting profit	X duration, credit	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure
Tax expense (income) at applicable tax rate	X duration, debit	IAS 12.81 c (i) Disclosure
Tax effect of revenues exempt from taxation	(X) duration, credit	IAS 12.81 c (i) Disclosure
Tax effect of expense not deductible in determining taxable profit (tax loss)	X duration, debit	IAS 12.81 c (i) Disclosure
Tax effect of tax losses	X duration, debit	IAS 12.81 c (i) Disclosure
Tax effect of foreign tax rates	X duration, debit	IAS 12.81 c (i) Disclosure
Tax effect from change in tax rate	X duration, debit	IAS 12.81 c (i) Disclosure
Other tax effects for reconciliation between accounting profit and tax expense (income)	X duration, debit	IAS 12.81 c (i) Disclosure
Total tax expense (income)	X duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure
Reconciliation of average effective tax rate and applicable tax rate [abstract]		
Accounting profit	X duration, credit	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure
Applicable tax rate	X.XX	IAS 12.81 c (ii) Disclosure
Tax rate effect of revenues exempt from taxation	(X.XX)	IAS 12.81 c (ii) Disclosure
Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X.XX	IAS 12.81 c (ii) Disclosure
Tax rate effect of tax losses	X.XX	IAS 12.81 c (ii) Disclosure
Tax rate effect of foreign tax rates	X.XX	IAS 12.81 c (ii) Disclosure
Tax rate effect from change in tax rate	X.XX	IAS 12.81 c (ii) Disclosure
Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X.XX	IAS 12.81 c (ii) Disclosure
Total average effective tax rate	X.XX	IAS 12.81 c (ii) Disclosure
IAS 16		
[822100] Notes - Property, plant and equipment		
Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure Disclosure
Disclosure of detailed information about property, plant and equipment [text block]	text block	IAS 16.73 Disclosure
Disclosure of detailed information about property, plant and equipment [abstract]		
Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 Disclosure
Classes of property, plant and equipment [axis]	axis	IAS 16.73 Disclosure
Property, plant and equipment [member]	member [default]	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example
Land and buildings [member]	member	IAS 16.37 b Example
Land [member]	member	IAS 16.37 a Example
Buildings [member]	member	IAS 16.37 Common practice
Machinery [member]	member	IAS 16.37 c Example
Vehicles [member]	member	IAS 16.37 Common practice
Ships [member]	member	IAS 16.37 d Example
Aircraft [member]	member	IAS 16.37 e Example
Motor vehicles [member]	member	IAS 16.37 f Example
Fixtures and fittings [member]	member	IAS 16.37 g Example
Office equipment [member]	member	IAS 16.37 h Example
Tangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure
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, IFRS 3.B67 d 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, IFRS 3.B67 d 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, IFRS 3.B67 d 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, IFRS 3.B67 d 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	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	IAS 16.77 d Disclosure
Property, plant and equipment, carrying amount of revalued assets by estimations	X instant, debit	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
IAS 17		
[832600] Notes - Leases		
Disclosure of leases [text block]	text block	IAS 17 - Leases in the financial statements of lessees Disclosure, IAS 17 - Leases in the financial statements of lessors Disclosure
Disclosure of recognised finance lease as assets by lessee [text block]	text block	IAS 17.31 a Disclosure
Disclosure of recognised finance lease as assets by lessee [abstract]		
Disclosure of recognised finance lease as assets by lessee [table]	table	IAS 17.31 a Disclosure
Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure
Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example
Intangible assets [member]	member	IAS 17.31 a Disclosure
Investment property [member]	member	IAS 17.31 a Disclosure
Biological assets [member]	member	IAS 17.31 a Disclosure
Other assets [member]	member	IAS 17.31 a Disclosure
Disclosure of recognised finance lease as assets by lessee [line items]	line items	
Recognised finance lease as assets, gross	X instant, debit	IAS 17.32 Disclosure
Recognised finance lease as assets, accumulated depreciation and impairment	(X) instant, credit	IAS 17.32 Disclosure
Net recognised finance lease as assets	X instant, debit	IAS 17.31 a Disclosure

Disclosure of finance lease and operating lease by lessee [text block]	text block	IAS 17.31 Disclosure, IAS 17.35 Disclosure
Disclosure of finance lease and operating lease by lessee [abstract]		
Disclosure of finance lease and operating lease by lessee [table]	table	IAS 17.31 b Disclosure, IAS 17.35 a Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, Effective 2011-07-01 IFRS 7.B35 g Example
Disclosure of finance lease and operating lease by lessee [line items]	line items	
Minimum finance lease payments payable	X instant, credit	IAS 17.31 b Disclosure
Minimum finance lease payments payable, at present value	X instant, credit	IAS 17.31 b Disclosure
Future finance charge on finance lease	X instant, credit	IAS 17.31 b Disclosure
Minimum lease payments payable under non-cancellable operating lease	X instant, credit	IAS 17.35 a Disclosure
Minimum lease payments of other arrangements that do not include payments for non-lease elements	X instant, credit	IFRIC 4.15 b (i) Disclosure
Lease and sublease payments recognised as expense [abstract]		
Contingent rents recognised as expense, classified as finance lease	X duration, debit	IAS 17.31 c Disclosure
Contingent rents recognised as expense, classified as operating lease	X duration, debit	IAS 17.35 c Disclosure
Total contingent rents recognised as expense	X duration, debit	IAS 17.31 c Disclosure, IAS 17.35 c Disclosure
Sublease payments recognised as expense	X duration, debit	IAS 17.35 c Disclosure
Minimum operating lease payments	X duration, debit	IAS 17.35 c Disclosure
Total lease and sublease payments recognised as expense	X duration, debit	IAS 17.35 c Disclosure
Expected future minimum sublease payments receivable under non-cancellable subleases, classified as finance lease	X instant, debit	IAS 17.31 d Disclosure
Expected future minimum sublease payments receivable under non-cancellable subleases, classified as operating lease	X instant, debit	IAS 17.35 b Disclosure
Description of material leasing arrangements by lessee classified as finance lease	text	IAS 17.31 e Disclosure
Description of material leasing arrangements by lessee classified as operating lease	text	IAS 17.35 d Disclosure
Disclosure of finance lease and operating lease by lessor [text block]	text block	IAS 17.47 Disclosure, IAS 17.56 Disclosure
Disclosure of finance lease and operating lease by lessor [abstract]		
Disclosure of finance lease and operating lease by lessor [table]	table	IAS 17.47 a Disclosure, IAS 17.56 a Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2011-07-01 IFRS 7.42E e Disclosure, IFRS 7.B11 Example
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, IFRS 7.B11 Example, Effective 2011-07-01 IFRS 7.B35 Example
Not later than one year [member]	member	IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure
Later than one year and not later than five years [member]	member	IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example
Later than five years [member]	member	IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, Effective 2011-07-01 IFRS 7.B35 g Example
Disclosure of finance lease and operating lease by lessor [line items]	line items	
Gross investment in finance lease	X instant, debit	IAS 17.47 a Disclosure
Unearned finance income on finance lease	X instant, debit	IAS 17.47 b Disclosure
Minimum finance lease payments receivable, at present value	X instant, debit	IAS 17.47 a Disclosure
Total minimum lease payments receivable under non-cancellable operating lease	X instant, debit	IAS 17.56 a Disclosure
Contingent rents recognised as income [abstract]		

Contingent rents recognised as income, classified as finance lease	X duration, credit	IAS 17.47 e Disclosure
Contingent rents recognised as income, classified as operating lease	X duration, credit	IAS 17.56 b Disclosure
Total contingent rents recognised as income	X duration, credit	IAS 17.47 e Disclosure, IAS 17.56 b Disclosure
Explanation of unguaranteed residual values accruing to benefit of lessor	text	IAS 17.47 c Disclosure
Accumulated allowance for uncollectible minimum lease payments receivable	X instant, credit	IAS 17.47 d Disclosure
Description of material leasing arrangements by lessor classified as finance lease	text	IAS 17.47 f Disclosure
Description of material leasing arrangements by lessor classified as operating lease	text	IAS 17.56 c Disclosure
IAS 18		
[831110] Notes - Revenue		
Disclosure of revenue [text block]	text block	IAS 18 - Disclosure Disclosure
Description of accounting policy for recognition of revenue [text block]	text block	IAS 18.35 a Disclosure
IAS 19		
[834480] Notes - Employee benefits		
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure
Disclosure of defined benefit plans [text block]	text block	IAS 19.122 Disclosure
Disclosure of defined benefit plans [abstract]		
Disclosure of defined benefit plans [table]	table	IAS 19.122 Disclosure
Defined benefit plans [axis]	axis	IAS 19.122 Disclosure
Defined benefit plans [member]	member [default]	IAS 19.122 Disclosure
Foreign defined benefit plans [member]	member	IAS 19.122 a Example
Domestic defined benefit plans [member]	member	IAS 19.122 a Example
Multi-employer defined benefit plans [member]	member	IAS 19.29 b Disclosure
Disclosure of defined benefit plans [line items]	line items	
Description of accounting policy for recognising actuarial gains and losses [text block]	text block	IAS 19.120A a Disclosure
Description of type of plan	text	IAS 19.120A b Disclosure
Reconciliation of changes in present value of defined benefit obligation [abstract]		
Defined benefit obligation, at present value at beginning of period	X instant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure
Changes in defined benefit obligation, at present value [abstract]		
Increase (decrease) through current service cost, defined benefit obligation, at present value	X duration, credit	IAS 19.120A c (i) Disclosure
Increase (decrease) through interest cost, defined benefit obligation, at present value	X duration, credit	IAS 19.120A c (ii) Disclosure
Acquisitions through business combinations, defined benefit obligation, at present value	X duration, credit	IAS 19.120A c (viii) Disclosure
Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	(X) duration, debit	IAS 19.120A c (iv) Disclosure
Contributions by plan participants, defined benefit obligation, at present value	X duration, credit	IAS 19.120A c (iii) Disclosure
Decrease through benefits paid, defined benefit obligation, at present value	(X) duration, debit	IAS 19.120A c (vi) Disclosure
Increase (decrease) through past service cost, defined benefit obligation, at present value	X duration, credit	IAS 19.120A c (vii) Disclosure
Increase (decrease) through curtailments, defined benefit obligation, at present value	(X) duration, debit	IAS 19.120A c (ix) Disclosure
Increase (decrease) through settlements, defined benefit obligation, at present value	(X) duration, debit	IAS 19.120A c (x) Disclosure
Increase (decrease) through net exchange differences, defined benefit obligation, at present value	X duration, credit	IAS 19.120A c (v) Disclosure
Total increase (decrease) in defined benefit obligation, at present value	X duration, credit	IAS 19.120A c Disclosure
Defined benefit obligation, at present value at end of period	X instant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure
Defined benefit obligation arising from wholly unfunded plans	X instant, credit	IAS 19.120A d Disclosure
Defined benefit obligation arising from wholly or partly funded plans	X instant, credit	IAS 19.120A d Disclosure
Reconciliation of changes in fair value of plan assets [abstract]		
Plan assets, at fair value at beginning of period	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure
Changes in plan assets, at fair value [abstract]		
Increase (decrease) through actuarial gains (losses), plan assets, at fair value	X duration, debit	IAS 19.120A e (ii) Disclosure
Increase (decrease) through business combinations, plan assets, at fair value	X duration, debit	IAS 19.120A e (vii) Disclosure
Increase (decrease) through expected return, plan assets, at fair value	X duration, debit	IAS 19.120A e (i) Disclosure
Decrease through benefits paid, plan assets, at fair value	(X) duration, credit	IAS 19.120A e (vi) Disclosure
Increase (decrease) through contributions by plan participants, plan assets, at fair value	X duration, debit	IAS 19.120A e (v) Disclosure
Increase (decrease) through contributions by employer, plan assets, at fair value	X duration, debit	IAS 19.120A e (iv) Disclosure
Increase (decrease) through net exchange differences, plan assets, at fair value	X duration, debit	IAS 19.120A e (iii) Disclosure
Increase (decrease) through settlements, plan assets, at fair value	(X) duration, credit	IAS 19.120A e (viii) Disclosure
Total increase (decrease) in plan assets, at fair value	X duration, debit	IAS 19.120A e Disclosure

Plan assets, at fair value at end of period	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure
Reimbursement rights, at fair value at beginning of period	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f (iv) Disclosure
Changes in reimbursement rights, at fair value [abstract]		
Increase (decrease) through actuarial gains (losses), reimbursement rights, at fair value	X duration, debit	IAS 19.120A e (ii) Disclosure
Increase (decrease) through business combinations, reimbursement rights, at fair value	X duration, debit	IAS 19.120A e (vii) Disclosure
Increase (decrease) through expected return, reimbursement rights, at fair value	X duration, debit	IAS 19.120A e (i) Disclosure
Decrease through benefits paid, reimbursement rights, at fair value	(X) duration, credit	IAS 19.120A e (vi) Disclosure
Increase (decrease) through contributions by plan participants, reimbursement rights, at fair value	X duration, debit	IAS 19.120A e (v) Disclosure
Increase (decrease) through contributions by employer, reimbursement rights, at fair value	X duration, debit	IAS 19.120A e (iv) Disclosure
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X duration, debit	IAS 19.120A e (iii) Disclosure
Increase (decrease) through settlements, reimbursement rights, at fair value	(X) duration, credit	IAS 19.120A e (viii) Disclosure
Total increase (decrease) in reimbursement rights, at fair value	X duration, debit	IAS 19.120A e Disclosure
Reimbursement rights, at fair value at end of period	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f (iv) Disclosure
Recognised assets and liabilities of defined benefit plans [abstract]		
Recognised liabilities, defined benefit plan	X instant, credit	IAS 19.120A f Disclosure
Recognised assets, defined benefit plan	(X) instant, debit	IAS 19.120A f Disclosure
Net liability (asset) of defined benefit plans	X instant, credit	IAS 19.120A f Disclosure
Reconciliation of liability (asset) of defined benefit plans [abstract]		
Defined benefit obligation, at present value	X instant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure
Plan assets, at fair value	(X) instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure, IAS 19.120A p (i) Disclosure
Reimbursement rights, at fair value	(X) instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f (iv) Disclosure
Unrecognised actuarial gains (losses)	X instant, credit	IAS 19.120A f (i) Disclosure
Unrecognised negative past service cost (past service cost)	(X) instant, debit	IAS 19.120A f (ii) Disclosure
Unrecognised assets of defined benefit plans	(X) instant, debit	IAS 19.120A f (iii) Disclosure
Other amounts recognised for defined benefit plans	X instant, credit	IAS 19.120A f (v) Disclosure
Net liability (asset) of defined benefit plans	X instant, credit	IAS 19.120A f Disclosure
Recognised expense of defined benefit plans [abstract]		
Current service cost, defined benefit plan	X duration, debit	IAS 19.120A g (i) Disclosure
Interest cost, defined benefit plan	X duration, debit	IAS 19.120A g (ii) Disclosure
Expected return on plan assets, defined benefit plan	(X) duration, credit	IAS 19.120A g (iii) Disclosure
Expected return on recognised assets for reimbursement right, defined benefit plan	(X) duration, credit	IAS 19.120A g (iv) Disclosure
Actuarial losses (gains) recognised in profit or loss, defined benefit plan	(X) duration, credit	IAS 19.120A g (v) Disclosure
Past service cost recognised in profit or loss, defined benefit plan	X duration, debit	IAS 19.120A g (vi) Disclosure
Effect of curtailment or settlement recognised in profit or loss, defined benefit plan	(X) duration, credit	IAS 19.120A g (vii) Disclosure
Effects of limit in IAS 19 paragraph 58 b	(X) duration, credit	IAS 19.120A g (viii) Disclosure
Total post-employment benefit expense, defined benefit plans	X duration, debit	IAS 19.120A g 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 19.120A h (i) Disclosure, IAS 1.91 a 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 19.120A h (i) Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, net of tax, effects of limit in IAS 19 paragraph 58 b	X duration, credit	IAS 1.82 g Disclosure, IAS 19.120A h (ii) Disclosure
Other comprehensive income, before tax, effects of limit in IAS 19 paragraph 58 b	X duration, credit	IAS 1.82 g Disclosure, IAS 19.120A h (ii) Disclosure
Cumulative actuarial gains (losses) recognised in other comprehensive income	X instant, credit	IAS 19.120A i Disclosure
Description of percentage or amount which each major category contributes to fair value of total plan assets [text block]	text block	IAS 19.120A j Disclosure
Equity instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.120A j Disclosure
Debt instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.120A j Disclosure
Property, amount contributed to fair value of plan assets	X instant, debit	IAS 19.120A j Disclosure
Other assets, amount contributed to fair value of plan assets	X instant, debit	IAS 19.120A j Disclosure
Equity instruments, percentage contributed to fair value of plan assets	X.XX	IAS 19.120A j Disclosure
Debt instruments, percentage contributed to fair value of plan assets	X.XX	IAS 19.120A j Disclosure
Property, percentage contributed to fair value of plan assets	X.XX	IAS 19.120A j Disclosure
Other assets, percentage contributed to fair value of plan assets	X.XX	IAS 19.120A j Disclosure
Amounts of entity's own financial instruments included in fair value of plan assets	X instant, debit	IAS 19.120A k (i) Disclosure
Amounts of property occupied by entity included in fair value of plan assets	X instant, debit	IAS 19.120A k (ii) Disclosure
Amounts of other assets used by entity included in fair value of plan assets	X instant, debit	IAS 19.120A k (ii) Disclosure
Description of basis used to determine expected rate of return on assets	text	IAS 19.120A l Disclosure

Actual return on plan assets and reimbursement right recognised as asset	X duration, debit	IAS 19.120A m Disclosure
Actuarial assumption of discount rates	X.XX	IAS 19.120A n (i) Disclosure
Actuarial assumption of expected rates of return on plan assets	X.XX	IAS 19.120A n (ii) Disclosure
Actuarial assumption of expected rates of return on reimbursement right recognised as asset	X.XX	IAS 19.120A n (iii) Disclosure
Actuarial assumption of expected rates of salary increases	X.XX	IAS 19.120A n (iv) Disclosure
Actuarial assumption of medical cost trend rates	X.XX	IAS 19.120A n (v) Disclosure
Other material actuarial assumptions	X.XX	IAS 19.120A n (vi) Disclosure
Experience adjustments on plan assets and plan liabilities [abstract]		
Defined benefit obligation, at present value	(X) instant, credit	IAS 19.120A c Disclosure, IAS 19.120A p (i) Disclosure
Plan assets, at fair value	X instant, debit	IAS 19.120A e Disclosure, IAS 19.120A f Disclosure
Net surplus (deficit) in plan	X instant, debit	IAS 19.120A p (i) Disclosure
Experience adjustments on plan liabilities	X duration	IAS 19.120A p (ii) Disclosure
Experience adjustments on plan assets	X duration	IAS 19.120A p (ii) Disclosure
Percentage of experience adjustments on plan liabilities	X.XX	IAS 19.120A p (ii) Disclosure
Percentage of experience adjustments on plan assets	X.XX	IAS 19.120A p (ii) Disclosure
Estimate of contributions expected to be paid to plan	X duration, credit	IAS 19.120A q Disclosure
Description of contractual agreement or stated policy for charging net defined benefit cost	text	IAS 19.34B a Disclosure
Description of policy for determining contribution of defined benefit plans that share risks between various entities [text block]	text block	IAS 19.34B b Disclosure
Effect of increase of one percentage point, aggregate current service cost and interest cost	X duration	IAS 19.120A o (i) Disclosure
Effect of decrease of one percentage point, aggregate current service cost and interest cost	X duration	IAS 19.120A o (i) Disclosure
Effect of increase of one percentage point, accumulated post-employment benefit obligation for medical costs	X duration	IAS 19.120A o (ii) Disclosure
Effect of decrease of one percentage point, accumulated post-employment benefit obligation for medical costs	X duration	IAS 19.120A o (ii) Disclosure
Description of fact that multi-employer plan is defined benefit plan	text	IAS 19.30 b (i) Disclosure
Description of reason why sufficient information is not available to account for multi-employer plan as defined benefit plan	text	IAS 19.30 b (ii) Disclosure
Description of information about surplus or deficit of multi-employer plan	text	IAS 19.30 c (i) Disclosure
Description of basis used to determine surplus or deficit of multi-employer plan	text	IAS 19.30 c (ii) Disclosure
Description of implications of surplus or deficit on multi-employer plan for entity	text	IAS 19.30 c (iii) Disclosure
Description of nature of obligation, termination benefits contingent liability	text	IAS 19.141 Disclosure
Description of information about termination benefits for key management personnel	text	IAS 19.143 Disclosure
Description of nature of termination benefits expense	text	IAS 19.142 Disclosure
Termination benefits expense	X duration, debit	IAS 19.142 Disclosure
Expenses recognised on transitional liabilities	X duration, debit	IAS 19.155 b (ii) Disclosure
Remaining unrecognised amount of transitional liabilities	X instant, credit	IAS 19.155 b (ii) Disclosure
IAS 20		
[831400] Notes - Government grants		
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure
Description of accounting policy for government grants [text block]	text block	IAS 20.39 a Disclosure
Description of nature and extent of government grants recognised in financial statements	text	IAS 20.39 b Disclosure
Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 b Disclosure
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IAS 20.39 c Disclosure
IAS 21		
[842000] Notes - Effects of changes in foreign exchange rates		
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure
Description of functional currency	text	IAS 21.53 Disclosure, IAS 21.57 c Disclosure
Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure
Description of reason why presentation currency is different from functional currency	text	IAS 21.53 Disclosure
Description of reason for change in functional currency	text	IAS 21.54 Disclosure
Description of currency in which supplementary information is displayed	text	IAS 21.57 b Disclosure
Description of methods of translation used to determine supplementary information	text	IAS 21.57 c Disclosure
Foreign exchange gain (loss)	X duration, credit	IAS 21.52 a Disclosure, IAS 7 - A Statement of cash flows for an entity other than a financial institution Example
Reserve of exchange differences on translation	X instant, credit	IAS 21.52 b Disclosure
IAS 23		
[836200] Notes - Borrowing costs		
Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure Disclosure
Borrowing costs capitalised	X duration, debit	IAS 23.26 a Disclosure

Capitalisation rate of borrowing costs eligible for capitalisation	X.XX	IAS 23.26 b Disclosure
IAS 24		
[818000] Notes - Related party		
Disclosure of related party [text block]	text block	IAS 24 - Disclosures Disclosure
Name of parent entity	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Name of ultimate parent of group	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure
Name of most senior parent entity producing publicly available financial statements	text	IAS 24.13 Disclosure
Explanation of relationships between parent and subsidiaries	text	IAS 24.13 Disclosure
Key management personnel compensation, short-term employee benefits	X duration, debit	IAS 24.17 a Disclosure
Key management personnel compensation, post-employment benefits	X duration, debit	IAS 24.17 b Disclosure
Key management personnel compensation, other long-term benefits	X duration, debit	IAS 24.17 c Disclosure
Key management personnel compensation, termination benefits	X duration, debit	IAS 24.17 d Disclosure
Key management personnel compensation, share-based payment	X duration, debit	IAS 24.17 e Disclosure
Key management personnel compensation	X duration, debit	IAS 24.17 Disclosure
Disclosure of transactions between related parties [text block]	text block	IAS 24.18 Disclosure
Disclosure of transactions between related parties [abstract]		
Disclosure of transactions between related parties [table]	table	IAS 24.19 Disclosure
Categories of related parties [axis]	axis	IAS 24.19 Disclosure
Related parties [member]	member [default]	IAS 24.19 Disclosure
Parent [member]	member	IAS 24.19 a Disclosure
Joint control or significant influence [member]	member	IAS 24.19 b Disclosure
Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 28.37 b Disclosure
Joint ventures where entity is venturer [member]	member	IAS 24.19 e Disclosure
Key management personnel of entity or parent [member]	member	IAS 24.19 f Disclosure
Other related parties [member]	member	IAS 24.19 g Disclosure
Disclosure of transactions between related parties [line items]	line items	
Description of transactions with related party	text	IAS 24.18 Disclosure
Description of nature of related party relationship	text	IAS 24.18 Disclosure
Related party transactions [abstract]		
Purchases of goods, related party transactions	X duration, debit	IAS 24.21 a Example
Revenue from sale of goods, related party transactions	X duration, credit	IAS 24.21 a Example
Purchases of property and other assets, related party transactions	X duration, debit	IAS 24.21 b Example
Sales of property and other assets, related party transactions	X duration, credit	IAS 24.21 b Example
Services received, related party transactions	X duration, debit	IAS 24.21 c Example
Revenue from rendering of services, related party transactions	X duration, credit	IAS 24.21 c Example
Leases as lessor, related party transactions	X duration	IAS 24.21 d Example
Leases as lessee, related party transactions	X duration	IAS 24.21 d Example
Transfers of research and development from entity, related party transactions	X duration	IAS 24.21 e Example
Transfers of research and development to entity, related party transactions	X duration	IAS 24.21 e Example
Transfers under license agreements from entity, related party transactions	X duration	IAS 24.21 f Example
Transfers under license agreements to entity, related party transactions	X duration	IAS 24.21 f Example
Transfers under finance agreements from entity, related party transactions	X duration	IAS 24.21 g Example
Transfers under finance agreements to entity, related party transactions	X duration	IAS 24.21 g Example
Provision of guarantees or collateral by entity, related party transactions	X duration	IAS 24.21 h Example
Provision of guarantees or collateral to entity, related party transactions	X duration	IAS 24.21 h Example
Commitments made by entity, related party transactions	X duration	IAS 24.21 i Example
Commitments made on behalf of entity, related party transactions	X duration	IAS 24.21 i Example
Settlement of liabilities by entity on behalf of related party, related party transactions	X duration	IAS 24.21 j Example
Settlement of liabilities on behalf of entity by related party, related party transactions	X duration	IAS 24.21 j Example
Participation in defined benefit plan that shares risks between group entities, related party transactions	X duration	IAS 24.22 Example
Outstanding balances for related party transactions [abstract]		
Amounts payable, related party transactions	X instant, credit	IAS 24.18 b Disclosure, IAS 24.20 Disclosure
Amounts receivable, related party transactions	X instant, debit	IAS 24.18 b Disclosure, IAS 24.20 Disclosure
Outstanding commitments made by entity, related party transactions	X instant, credit	IAS 24.18 b Disclosure
Outstanding commitments made on behalf of entity, related party transactions	X instant, credit	IAS 24.18 b Disclosure
Explanation of terms and conditions of outstanding balances for related party transaction	text	IAS 24.18 b (i) Disclosure

Explanation of details of guarantees given or received of outstanding balances for related party transaction	text	IAS 24.18 b (ii) Disclosure
Provisions for doubtful debts related to outstanding balances of related party transaction	X instant, credit	IAS 24.18 c Disclosure
Expense recognised during period for bad and doubtful debts for related party transaction	X duration, debit	IAS 24.18 d Disclosure
Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions	text	IAS 24.23 Disclosure
Explanation of whether entity applies exemption in IAS 24.25	text	IAS 24.26 Disclosure
Name of government and nature of relationship with government	text	IAS 24.26 a Disclosure
Explanation of nature and amount of significant transactions	text	IAS 24.26 b (i) Disclosure
Description of other transactions that are collectively significant	text	IAS 24.26 b (ii) Disclosure
IAS 26		
[710000] Statement of changes in net assets available for benefits		
Statement of changes in net assets available for benefits [abstract]		
Assets of benefit plan	X instant, debit	IAS 26.35 a (i) Disclosure
Description of basis of valuation of assets available for benefits	text	IAS 26.35 a (ii) Disclosure
Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class or type of security	text	IAS 26.35 a (iii) Disclosure
Explanation of details of any investment in employer	text	IAS 26.35 a (iv) Disclosure
Liabilities other than actuarial present value of promised retirement benefits	X instant, credit	IAS 26.35 a (v) Disclosure
Reconciliation of changes in net assets available for benefits [abstract]		
Net assets available for benefits at beginning of period	X instant, credit	IAS 26.35 a Disclosure
Changes in net assets available for benefits [abstract]		
Employer contributions	X duration, credit	IAS 26.35 b (i) Disclosure
Employee contributions	X duration, credit	IAS 26.35 b (ii) Disclosure
Investment income	X duration, credit	IAS 26.35 b (iii) Disclosure
Other income	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure
Benefits paid or payable	(X) duration, debit	IAS 26.35 b (v) Disclosure
Administrative expenses	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure
Other expense	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure
Tax income (expense)	(X) duration, debit	IAS 12.79 Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 8.23 h Disclosure
Profit (loss) on disposal of investments and changes in value of investments	X duration, credit	IAS 26.35 b (ix) Disclosure
Transfers from (to) other retirement benefit plans	X duration, credit	IAS 26.35 b (x) Disclosure
Total increase (decrease) in net assets available for benefits	X duration, credit	IAS 26.35 b Disclosure
Net assets available for benefits at end of period	X instant, credit	IAS 26.35 a Disclosure
Description of funding policy	text	IAS 26.35 c Disclosure
Actuarial present value of promised retirement benefits	X instant, credit	IAS 26.35 d Disclosure
Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	text	IAS 26.35 e Disclosure
Description of retirement benefit plan		
Names of employers and employee groups covered	text	IAS 26.36 a Disclosure
Number of participants of retirement benefit plan receiving benefits	X.XX	IAS 26.36 b Disclosure
Number of other participants of retirement benefit plan	X.XX	IAS 26.36 b Disclosure
Description of type of retirement benefit plan	text	IAS 26.36 c Disclosure
Explanation of whether participants contribute to retirement benefit plan	text	IAS 26.36 d Disclosure
Description of retirement benefits promised to participants	text	IAS 26.36 e Disclosure
Description of any retirement benefit plan termination terms	text	IAS 26.36 f Disclosure
Explanation of changes in description of retirement benefit plan	text	IAS 26.36 g Disclosure
IAS 27		
[825480] Notes - Consolidated and separate financial statements		
Disclosure of consolidated and separate financial statements [text block]		
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	text	IAS 27.41 a Disclosure
Description of reason why entity with more than half of voting power directly or indirectly owned is not subsidiary due to absence of control	text	IAS 27.41 b Disclosure
Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	IAS 27.41 c Disclosure
Description of reason why using different reporting date or period for subsidiary	text	IAS 27.41 c Disclosure
Description of nature and extent of significant restrictions on transfer of funds to parent	text	IAS 27.41 d Disclosure
Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]	text block	IAS 27.41 e Disclosure
Gains (losses) recognised when control of subsidiary is lost	X duration, credit	IAS 27.41 f Disclosure

Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	X duration, credit	IAS 27.41 f (i) Disclosure
Description of line item in statement of comprehensive income in which gain (loss) is recognised when control of subsidiary is lost	text	IAS 27.41 f (ii) Disclosure
Description of nature of financial statements	text	IAS 1.51 b Disclosure, IAS 27.42 a Disclosure, IAS 27.43 a Disclosure
Description of reason why consolidated financial statements have not been prepared	text	IAS 27.42 a Disclosure, IAS 27.43 a Disclosure
Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.42 a Disclosure
Country of incorporation of entity whose consolidated financial statements have been produced for public use	text	IAS 27.42 a Disclosure
Residence of entity whose consolidated financial statements have been produced for public use	text	IAS 27.42 a Disclosure
Address where consolidated financial statements are obtainable	text	IAS 27.42 a Disclosure
Disclosure of significant investments in subsidiaries [text block]	text block	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Disclosure of significant investments in subsidiaries [abstract]		
Disclosure of significant investments in subsidiaries [table]	table	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Significant investments in subsidiaries [axis]	axis	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Entity's total for subsidiaries [member]	member [default]	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Subsidiaries [member]	member	IAS 24.19 c Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Disclosure of significant investments in subsidiaries [line items]	line items	
Name of subsidiary	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Country of incorporation or residence of subsidiary	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Proportion of ownership interest in subsidiary	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Proportion of voting power held in subsidiary	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Disclosure of significant investments in jointly controlled entities [text block]	text block	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Disclosure of significant investments in jointly controlled entities [abstract]		
Disclosure of significant investments in jointly controlled entities [table]	table	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Significant investments in jointly controlled entities [axis]	axis	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Entity's total for jointly controlled entities [member]	member [default]	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Jointly controlled entities [member]	member	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Disclosure of significant investments in jointly controlled entities [line items]	line items	
Name of jointly controlled entity	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Country of incorporation or residence of jointly controlled entity	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Proportion of ownership interest in jointly controlled entity	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 31.56 Disclosure
Proportion of voting power held in jointly controlled entity	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Disclosure of significant investments in associates [text block]	text block	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Disclosure of significant investments in associates [abstract]		
Disclosure of significant investments in associates [table]	table	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Significant investments in associates [axis]	axis	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Entity's total for associates [member]	member [default]	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 28.37 b Disclosure
Disclosure of significant investments in associates [line items]	line items	
Proportion of voting power held in associate	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Name of associate	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Country of incorporation or residence of associate	text	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Proportion of ownership interest in associate	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure
Method used to account for investments in subsidiaries	text	IAS 27.42 c Disclosure, IAS 27.43 c Disclosure
Method used to account for investments in jointly controlled entities	text	IAS 27.42 c Disclosure, IAS 27.43 c Disclosure
Method used to account for investments in associates	text	IAS 27.42 c Disclosure, IAS 27.43 c Disclosure
Description of identification of financial statements to which separate financial statements relate	text	IAS 27.43 Disclosure
IAS 28		
[825600] Notes - Investments in associates		
Disclosure of investment in associates [text block]	text block	IAS 28 - Disclosure Disclosure
Fair value of investments in associates where price quotations published	X instant, debit	IAS 28.37 a Disclosure
Description of information of associates [text block]	text block	IAS 28.37 b Disclosure
Description of information of associates [abstract]		
Description of information of associates [table]	table	IAS 28.37 b Disclosure
Investments in associates [axis]	axis	IAS 28.37 b Disclosure
Entity's total for investments in associates [member]	member	IAS 28.37 b Disclosure
Associates [member]	member	IAS 24.19 d Disclosure, IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 28.37 b Disclosure

Associates not accounted for using equity method [member]	member	IAS 28.37 i Disclosure
Description of information of associates [line items]	line items	
Assets	X instant, debit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure
Liabilities	X instant, credit	IAS 1.55 Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, IAS 1.82 f Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure
Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	text	IAS 28.37 c Disclosure
Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	text	IAS 28.37 d Disclosure
Date of end of reporting period of financial statements of associate	yyyy-mm-dd	IAS 28.37 e Disclosure
Description of reason why using different reporting date or period for associate	text	IAS 28.37 e Disclosure
Description of nature and extent of significant restrictions on ability of associate to transfer funds to investor in form of cash dividends, repayment of loans or advances	text	IAS 28.37 f Disclosure
Unrecognised share of losses of associates	X duration, debit	IAS 28.37 g Disclosure
Cumulative unrecognised share of losses of associates	X instant, credit	IAS 28.37 g Disclosure
Description of fact that associate is not accounted for using equity method	text	IAS 28.37 h Disclosure
Share of contingent liabilities of associates incurred jointly with other investors	X instant, credit	IAS 28.40 a Disclosure
Contingent liabilities of associates for which entity is severally liable	X instant, credit	IAS 28.40 b Disclosure
Share of profit (loss) of discontinued operations of associates accounted for using equity method	X duration, credit	IAS 28.38 Disclosure
Share of profit (loss) of associates accounted for using equity method	X duration, credit	IAS 28.38 Disclosure
Investments in associates accounted for using equity method	X instant, debit	IAS 28.38 Disclosure
IAS 29		
[816000] Notes - Hyperinflationary reporting		
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures Disclosure
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 a Disclosure
Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 b Disclosure
Description of identity of price index	text	IAS 29.39 c Disclosure
Level of price index	X.XX	IAS 29.39 c Disclosure
Price index movements	X.XX	IAS 29.39 c Disclosure
Gains (losses) on net monetary position	X duration, credit	IAS 29.9 Disclosure
IAS 31		
[825500] Notes - Interests in joint ventures		
Disclosure of interests in joint ventures [text block]	text block	IAS 31 - Disclosure Disclosure
Contingent liabilities related to joint ventures [abstract]		
Contingent liabilities incurred by venturer in relation to interests in joint ventures	X instant, credit	IAS 31.54 a Disclosure
Share of contingent liabilities incurred jointly with other venturers	X instant, credit	IAS 31.54 a Disclosure
Share of contingent liabilities of joint ventures themselves	X instant, credit	IAS 31.54 b Disclosure
Contingent liabilities for which venturer is contingently liable for liabilities of other venturers	X instant, credit	IAS 31.54 c Disclosure
Other contingent liabilities related to joint ventures	X instant, credit	IAS 31.54 Disclosure
Total contingent liabilities related to joint ventures	X instant, credit	IAS 31.54 Disclosure
Capital commitments of venturer in relation to interests in joint ventures	X instant, credit	IAS 31.55 a Disclosure
Share of capital commitments incurred jointly with other venturers	X instant, credit	IAS 31.55 a Disclosure
Share of capital commitments of joint ventures themselves	X instant, credit	IAS 31.55 b Disclosure
Disclosure of interests in significant joint ventures [text block]	text block	IAS 31.56 Disclosure
Disclosure of interests in significant joint ventures [abstract]		
Disclosure of interests in significant joint ventures [table]	table	IAS 31.56 Disclosure
Significant joint ventures [axis]	axis	IAS 31.56 Disclosure
Entity's total for joint ventures [member]	member [default]	IAS 31.56 Disclosure
Joint ventures [member]	member	IAS 31.56 Disclosure
Jointly controlled entities [member]	member	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure

Disclosure of interests in significant joint ventures [line items]	line items	
Description of interest in joint venture	text	IAS 31.56 Disclosure
Proportion of ownership interest in jointly controlled entity	X.XX	IAS 27.42 b Disclosure, IAS 27.43 b Disclosure, IAS 31.56 Disclosure
Current assets	X instant, debit	IAS 1.66 Disclosure, IAS 31.56 Disclosure
Non-current assets	X instant, debit	IAS 1.66 Disclosure, IAS 31.56 Disclosure
Current liabilities	X instant, credit	IAS 1.69 Disclosure, IAS 31.56 Disclosure
Non-current liabilities	X instant, credit	IAS 1.69 Disclosure, IAS 31.56 Disclosure
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, IAS 18.35 b Disclosure, IAS 28.37 b Disclosure, IAS 28.37 i Disclosure, IAS 31.56 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure
Expenses related to interests in joint ventures	X duration, debit	IAS 31.56 Disclosure
Methods used to recognise interest in jointly controlled entities	text	IAS 31.57 Disclosure
IAS 33		
[838000] Notes - Earnings per share		
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure
Basic earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure
Total basic earnings (loss) per share	X.XX	IAS 33.66 Disclosure
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX	IAS 33.66 Disclosure
Diluted earnings (loss) per share from discontinued operations	X.XX	IAS 33.68 Disclosure
Total diluted earnings (loss) per share	X.XX	IAS 33.66 Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity [abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a Disclosure
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a Disclosure
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a Disclosure
Weighted average shares and adjusted weighted average shares [abstract]		
Weighted average number of shares	shares	IAS 33.70 b Disclosure
Adjusted weighted average number of shares	shares	IAS 33.70 b Disclosure
Explanation of adjustments of numerator to calculate basic earnings per share	text	IAS 33.70 a Disclosure
Explanation of adjustments of denominator to calculate basic earnings per share	text	IAS 33.70 b Disclosure
Explanation of adjustments of numerator to calculate diluted earnings per share	text	IAS 33.70 a Disclosure
Explanation of adjustments of denominator to calculate diluted earnings per share	text	IAS 33.70 b Disclosure
Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	text	IAS 33.70 c Disclosure
Description of transactions after reporting period that significantly change number of ordinary shares outstanding	text	IAS 33.70 d Disclosure
Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	text	IAS 33.70 d Disclosure
IAS 34		
[813000] Notes - Interim financial reporting		
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report Disclosure
Description of significant events and transactions	text	IAS 34.15 Disclosure
Description of accounting policies and methods of computation followed in interim financial statements [text block]	text block	IAS 34.16A a Disclosure
Explanation of seasonality or cyclicity of interim operations	text	IAS 34.16A b Disclosure
Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence	text	IAS 34.16A c Disclosure
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	text	IAS 34.16A d Disclosure
Explanation of issues, repurchases and repayments of debt and equity securities	text	IAS 34.16A e Disclosure
Dividends paid, ordinary shares	X duration, debit	IAS 34.16A f Disclosure
Dividends paid, other shares	X duration, debit	IAS 34.16A f Disclosure
Dividends paid, ordinary shares per share	X.XX	IAS 34.16A f Disclosure
Dividends paid, other shares per share	X.XX	IAS 34.16A f Disclosure

Explanation of events after interim period that have not been reflected	text	IAS 34.16A h Disclosure
Explanation of effect of changes in composition of entity during interim period	text	IAS 34.16A i Disclosure
Description of compliance with IFRSs if applied for interim financial report	text	IAS 34.19 Disclosure
Description of nature and amount of change in estimate during final interim period	text	IAS 34.26 Disclosure
IAS 36		
[832410] Notes - Impairment of assets		
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure
Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36.126 Disclosure
Disclosure of impairment loss and reversal of impairment loss [abstract]		
Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36.126 Disclosure
Classes of assets [axis]	axis	IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure
Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example
Intangible assets other than goodwill [member]	member	IAS 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 to sell or value in use	text	IAS 36.130 e Disclosure
Description of basis used to determine fair value less costs to sell	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 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure
Assets [member]	member [default]	IAS 17.31 a Disclosure, IAS 36.126 Disclosure
Property, plant and equipment [member]	member	IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example
Intangible assets other than goodwill [member]	member	IAS 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, IFRS 8.23 Disclosure
Entity's total for operating segments [member]	member [default]	IFRS 8.28 Disclosure
Reportable segments [member]	member	IFRS 8.23 Disclosure
Disclosure of impairment loss recognised or reversed [line items]	line items	
Impairment loss	X duration, debit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Reversal of impairment loss	X duration, credit	IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure
Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	text	IAS 36.131 a Disclosure
Unallocated goodwill	X instant, debit	IAS 36.133 Disclosure
Explanation of goodwill not allocated to cash-generating unit	text	IAS 36.133 Disclosure
Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	text	IAS 36.135 Disclosure
Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to 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, IFRS 3.B67 d 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
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 36.134 e (i) Disclosure, IAS 36.135 c 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
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	IAS 36.134 f (iii) Disclosure, IAS 36.135 e (iii) Disclosure
IAS 37		
[827570] Notes - Other provisions, contingent liabilities and contingent assets		
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure
Disclosure of other provisions [text block]	text block	IAS 37.84 Disclosure
Disclosure of other provisions [abstract]		
Disclosure of other provisions [table]	table	IAS 37.84 Disclosure
Classes of other provisions [axis]	axis	IAS 37.84 Disclosure
Other provisions [member]	member [default]	IAS 37.84 Disclosure
Warranty provision [member]	member	IAS 37 - Example 1 Warranties Disclosure
Restructuring provision [member]	member	IAS 37.70 Example
Legal proceedings provision [member]	member	IAS 37 - Example 10 A court case Example
Refunds provision [member]	member	IAS 37 - Example 4 Refunds policy Example
Onerous contracts provision [member]	member	IAS 37 - Example 8 An onerous contract Example
Provision for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 - D Examples: disclosures Example
Miscellaneous other provisions [member]	member	IAS 37.84 Disclosure
Disclosure of other provisions [line items]	line items	
Reconciliation of changes in other provisions [abstract]		
Other provisions at beginning of period	X instant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Changes in other provisions [abstract]		
Additional provisions, other provisions	X duration, credit	IAS 37.84 b Disclosure
Increase (decrease) in existing provisions, other provisions	X duration, credit	IAS 37.84 b Disclosure
Acquisitions through business combinations, other provisions	X duration, credit	IAS 37.84 b Disclosure
Provision used, other provisions	(X) duration, debit	IAS 37.84 c Disclosure

Unused provision reversed, other provisions	(X) duration, debit	IAS 37.84 d Disclosure
Increase through adjustments arising from passage of time, other provisions	X duration, credit	IAS 37.84 e Disclosure
Increase (decrease) through change in discount rate, other provisions	X duration, credit	IAS 37.84 e Disclosure
Increase (decrease) through net exchange differences, other provisions	X duration, credit	IAS 37.84 b Disclosure
Increase (decrease) through transfers and other changes, other provisions	X duration, credit	IAS 37.84 b Disclosure
Total increase (decrease) in other provisions	X duration, credit	IAS 37.84 Disclosure
Other provisions at end of period	X instant, credit	IAS 1.78 d Disclosure, IAS 37.84 a Disclosure
Description of nature of obligation, other provisions	text	IAS 37.85 a Disclosure
Description of expected timing of outflows, other provisions	text	IAS 37.85 a Disclosure
Indication of uncertainties of amount or timing of outflows, other provisions	text	IAS 37.85 b Disclosure
Description of major assumptions made concerning future events, other provisions	text	IAS 37.85 b Disclosure
Asset recognised for expected reimbursement, other provisions	X instant, debit	IAS 37.85 c Disclosure
Expected reimbursement, other provisions	X instant, debit	IAS 37.85 c Disclosure
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 Disclosure
Disclosure of contingent liabilities [abstract]		
Disclosure of contingent liabilities [table]	table	IAS 37.86 Disclosure
Classes of contingent liabilities [axis]	axis	IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure
Contingent liabilities [member]	member [default]	IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure
Warranty contingent liability [member]	member	IAS 37.88 Example
Restructuring contingent liability [member]	member	IAS 37.88 Example
Legal proceedings contingent liability [member]	member	IAS 37.88 Example
Onerous contracts contingent liability [member]	member	IAS 37.88 Example
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example
Other contingent liabilities [member]	member	IAS 37.88 Example
Disclosure of contingent liabilities [line items]	line items	
Description of nature of obligation, contingent liabilities	text	IAS 37.86 Disclosure
Explanation of estimated financial effect of contingent liabilities	text	IAS 37.86 a Disclosure
Explanation of possibility of reimbursement, contingent liabilities	text	IAS 37.86 c Disclosure
Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IAS 37.86 b Disclosure
Description of nature of contingent assets	text	IAS 37.89 Disclosure
Explanation of estimated financial effect of contingent assets	text	IAS 37.89 Disclosure
Information about contingent assets that disclosure is not practicable	text	IAS 37.91 Disclosure
Information about contingent liabilities that disclosure is not practicable	text	IAS 37.91 Disclosure
Explanation of reason for non-disclosure of information regarding provision	text	IAS 37.92 Disclosure
Explanation of reason for non-disclosure of information regarding contingent liability	text	IAS 37.92 Disclosure
Explanation of reason for non-disclosure of information regarding contingent asset	text	IAS 37.92 Disclosure
IAS 38		
[823180] Notes - Intangible assets		
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure
Disclosure of detailed information about intangible assets [text block]	text block	IAS 38.118 Disclosure
Disclosure of detailed information about intangible assets [abstract]		
Disclosure of detailed information about intangible assets [table]	table	IAS 38.118 Disclosure
Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 Disclosure
Intangible assets other than goodwill [member]	member [default]	IAS 36.127 Example, IAS 38.118 Disclosure
Brand names [member]	member	IAS 38.119 a Common practice
Intangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure
Intangible exploration and evaluation assets, internally generated [member]	member	IFRS 6.25 Disclosure
Intangible exploration and evaluation assets, not internally generated [member]	member	IFRS 6.25 Disclosure
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, IFRS 3.B67 d 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, IFRS 3.B67 d 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, IFRS 3.B67 d 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, IFRS 3.B67 d 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	IAS 38.124 c Disclosure
Research and development expense	X duration, debit	IAS 38.126 Disclosure
IAS 40		
[825100] Notes - Investment property		
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure
Disclosure of detailed information about investment property [text block]	text block	IAS 40.32A Disclosure
Disclosure of detailed information about investment property [abstract]		
Disclosure of detailed information about investment property [table]	table	IAS 40.32A Disclosure
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 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
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, IFRS 3.B67 d 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, IFRS 3.B67 d 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, IFRS 3.B67 d 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, IFRS 3.B67 d 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	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
IAS 41		
[824180] Notes - Agriculture		
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 - Disclosure Disclosure
Gains (losses) on initial recognition of biological assets 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	IAS 41.47 Disclosure
Description of fair value less estimated point-of-sale costs of agricultural produce harvested during period	text	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
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure, IAS 41.50 Disclosure
At fair value [member]	member	IAS 40.32A Disclosure, IAS 41.50 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, IFRS 3.B67 d 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, IFRS 3.B67 d 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, IFRS 3.B67 d 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, IFRS 3.B67 d 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
IFRIC 2		
[868500] Notes - Members' shares in co-operative entities and similar instruments		
Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]	text block	IFRIC 2 - Disclosure Disclosure
Transfer between financial liabilities and equity attributable to change in redemption prohibition	X duration	IFRIC 2.13 Disclosure
Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition	text	IFRIC 2.13 Disclosure
IFRIC 5		
[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds		
Disclosure of interest in funds [text block]	text block	IFRIC 5 - Consensus Disclosure
Description of nature of interest in funds	text	IFRIC 5.11 Disclosure
Description of restrictions on access to assets in funds	text	IFRIC 5.11 Disclosure
SIC 27		
[832800] Notes - Transactions involving legal form of lease		
Disclosure of arrangements involving legal form of lease [text block]	text block	SIC 27 - Disclosure Disclosure
Disclosure of detailed information about arrangements involving legal form of lease [text block]	text block	SIC 27.10 Disclosure
Disclosure of detailed information about arrangements involving legal form of lease [abstract]		
Disclosure of detailed information about arrangements involving legal form of lease [table]	table	SIC 27.10 Disclosure
Arrangements involving legal form of lease [axis]	axis	SIC 27.10 Disclosure
Arrangements involving legal form of lease [member]	member [default]	SIC 27.10 Disclosure
Disclosure of detailed information about arrangements involving legal form of lease [line items]	line items	
Description of arrangement involving legal form of lease	text	SIC 27.10 a Disclosure
Description of asset underlying arrangement involving legal form of lease and any restrictions on its use	text	SIC 27.10 a (i) Disclosure
Description of life and other significant terms of arrangement involving legal form of lease	text	SIC 27.10 a (ii) Disclosure
Explanation of transactions linked together	text	SIC 27.10 a (iii) Disclosure
Explanation of accounting treatment applied to any fee received	text	SIC 27.10 b Disclosure
Amount recognised as income from arrangement involving legal form of lease	X duration, credit	SIC 27.10 b Disclosure
Description of line item of statement of comprehensive income in which amount recognised as income from arrangement involving legal form of lease is included	text	SIC 27.10 b Disclosure
SIC 29		
[832900] Notes - Service concession arrangements		
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus Disclosure
Disclosure of detailed information about service concession arrangements [text block]	text block	SIC 29.6 Disclosure

Disclosure of detailed information about service concession arrangements [abstract]		
Disclosure of detailed information about service concession arrangements [table]	table	SIC 29.6 Disclosure
Service concession arrangements [axis]	axis	SIC 29.6 Disclosure
Service concession arrangements [member]	member [default]	SIC 29.6 Disclosure
Disclosure of detailed information about service concession arrangements [line items]	line items	
Description of service concession arrangement	text	SIC 29.6 a Disclosure
Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows	text	SIC 29.6 b Disclosure
Explanation of nature and extent of rights to use specified assets	text	SIC 29.6 c (i) Disclosure
Explanation of nature and extent of obligations to provide or rights to expect provision of services	text	SIC 29.6 c (ii) Disclosure
Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	text	SIC 29.6 c (iii) Disclosure
Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	text	SIC 29.6 c (iv) Disclosure
Explanation of nature and extent of renewal and termination options	text	SIC 29.6 c (v) Disclosure
Explanation of nature and extent of other rights and obligations	text	SIC 29.6 c (vi) Disclosure
Description of changes in service concession arrangement	text	SIC 29.6 d Disclosure
Explanation of how service concession arrangement has been classified	text	SIC 29.6 e Disclosure
Revenue recognised on exchanging construction services for financial asset	X duration, credit	SIC 29.6A Disclosure
Revenue recognised on exchanging construction services for intangible asset	X duration, credit	SIC 29.6A Disclosure
Profit (loss) recognised on exchanging construction services for financial asset	X duration, credit	SIC 29.6A Disclosure
Profit (loss) recognised on exchanging construction services for intangible asset	X duration, credit	SIC 29.6A Disclosure
DIMENSION		
[901000] Axis - Retrospective application and retrospective restatement		
Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Previously stated [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure
Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 b (i) Disclosure, IAS 8.49 c Disclosure
[901100] Axis - Departure from requirement of IFRS		
Departure from requirement of IFRS [axis]	axis	IAS 1.20 d Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Reported if in compliance with requirement of IFRS [member]	member	IAS 1.20 d Common practice
Increase (decrease) due to departure from requirement of IFRS [member]	member	IAS 1.20 d Disclosure
[901500] Axis - Creation date		
Creation date [axis]	axis	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
Default financial statements date [member]	member [default]	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure
[903000] Axis - Continuing and discontinued operations		
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure Disclosure
Aggregate continuing and discontinued operations [member]	member [default]	IFRS 5 - Presentation and disclosure Disclosure
Continuing operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure
Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure Disclosure
Disposal groups classified as held for sale [member]	member	IFRS 5 - Presentation and disclosure Disclosure
[903000] Axis - Consolidated and separate financial statements		
Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure
Consolidated [member]	member [default]	IAS 27 - Disclosure Disclosure
Separate [member]	member	IAS 27 - Disclosure Disclosure

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