

August 2011

International Financial Reporting Standards (IFRS®)

The IFRS® Taxonomy Illustrated: interim release edition

A view of *Presentation of Items of Other Comprehensive Income* (Amendments to IAS 1) as presented in the IFRS Taxonomy 2011 interim release (organised by IFRS)



International Financial Reporting Standards (IFRS®)

The IFRS® Taxonomy Illustrated: interim release edition

A view of *Presentation of Items of Other Comprehensive Income* (Amendments to IAS 1) as presented in the IFRS Taxonomy 2011 interim release (organised by IFRS)

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

Tel: +44 (0)20 7246 6410

Fax: +44 (0)20 7246 6411

Email: info@ifrs.org

Web: www.ifrs.org

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

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

Copyright © 2011 IFRS Foundation

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

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

Please address XBRL matters to:

IFRS Foundation XBRL Team

30 Cannon Street, London EC4M 6XH, United Kingdom

Email: xbrl@ifrs.org

Web: www.ifrs.org/XBRL



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

Introduction

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

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

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

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

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

This version of *The IFRS Taxonomy Illustrated* reflects the changes to the elements within the IFRS Taxonomy 2011 arising from the publication of *Presentation of Items of Other Comprehensive Income* (Amendments to IAS 1) including consecutive amendments to other IFRSs and the resulting taxonomy changes. *Presentation of Items of Other Comprehensive Income* (Amendments to IAS 1) was issued by the IASB in June 2011 and the resulting IFRS Taxonomy 2011 interim release was issued in August 2011.

How to read *The IFRS Taxonomy Illustrated*

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

First column (hierarchy)	Second column (disclosure format)	Third column (IFRS reference)
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

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

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

Second column - disclosure format

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

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

For monetary values:

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

Third column - IFRS reference

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

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

CONTENTS	PAGE
IAS 1	2
[110000] General information about financial statements	2
[210000] Statement of financial position, current/non-current	2
[220000] Statement of financial position, order of liquidity	3
[310000] Statement of comprehensive income, profit or loss, by function of expense	4
[320000] Statement of comprehensive income, profit or loss, by nature of expense	5
[410000] Statement of comprehensive income, OCI components presented net of tax	5
[420000] Statement of comprehensive income, OCI components presented before tax	6
[610000] Statement of changes in equity	8
[800100] Notes - Subclassifications of assets, liabilities and equities	9
[800200] Notes - Analysis of income and expense	12
[810000] Notes - Corporate information and statement of IFRS compliance	14
[861000] Notes - Analysis of other comprehensive income by item	15
[861200] Notes - Share capital, reserves and other equity interest	16
Dimension	17
[901000] Axis - Retrospective application and retrospective restatement	17
[901100] Axis - Departure from requirement of IFRS	17
[901500] Axis - Creation date	17
[903000] Axis - Continuing and discontinued operations	17
[913000] Axis - Consolidated and separate financial statements	17

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
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c Disclosure
Period covered by financial statements	text	IAS 1.51 c Disclosure
Description of presentation currency	text	IAS 1.51 d Disclosure
Level of rounding used in financial statements	text	IAS 1.51 e Disclosure
[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
Investment property	X instant, debit	IAS 1.54 b Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Non-current biological assets	X instant, debit	IAS 1.54 f Disclosure
Trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure; IAS 1.78 b Disclosure
Non-current inventories	X instant, debit	IAS 1.54 g Disclosure
Deferred tax assets	X instant, debit	IAS 1.54 o Disclosure; IAS 1.56 Disclosure
Current tax assets, non-current	X instant, debit	IAS 1.54 n Disclosure
Other non-current financial assets	X instant, debit	IAS 1.54 d Disclosure
Other non-current non-financial assets	X instant, debit	IAS 1.55 Common practice
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2013-01-01 IAS 39.37 a Disclosure; Effective 2013-01-01 IFRS 9.3.2.23 a Disclosure
Total non-current assets	X instant, debit	IAS 1.66 Disclosure
Current assets [abstract]		
Current inventories	X instant, debit	IAS 1.54 g Disclosure; IAS 1.68 Example
Trade and other current receivables	X instant, debit	IAS 1.54 h Disclosure; IAS 1.78 b Disclosure
Current tax assets, current	X instant, debit	IAS 1.54 n Disclosure
Current biological assets	X instant, debit	IAS 1.54 f Disclosure
Other current financial assets	X instant, debit	IAS 1.54 d Disclosure
Other current non-financial assets	X instant, debit	IAS 1.55 Common practice
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2013-01-01 IAS 39.37 a Disclosure; Effective 2013-01-01 IFRS 9.3.2.23 a Disclosure
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.66 Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Total current assets	X instant, debit	IAS 1.66 Disclosure
Total assets	X instant, debit	IAS 1.55 Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e Example; IAS 1.IG6 Example
Share premium	X instant, credit	IAS 1.78 e Example
Treasury shares	(X) instant, debit	IAS 1.78 e Example; IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e Example
Other reserves	X instant, credit	IAS 1.78 e Example
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure; Effective 2013-01-01 IFRS 10.22 [2011-05-12] Disclosure
Total equity	X instant, credit	IAS 1.55 Disclosure; IAS 1.78 e Disclosure
Liabilities [abstract]		
Non-current liabilities [abstract]		
Non-current provisions [abstract]		
Non-current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure

Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure
Total non-current provisions	X instant, credit	IAS 1.54 l Disclosure
Trade and other non-current payables	X instant, credit	IAS 1.54 k Disclosure
Deferred tax liabilities	X instant, credit	IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Current tax liabilities, non-current	X instant, credit	IAS 1.54 n Disclosure
Other non-current financial liabilities	X instant, credit	IAS 1.54 m Disclosure
Other non-current non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Total non-current liabilities	X instant, credit	IAS 1.69 Disclosure
Current liabilities [abstract]		
Current provisions [abstract]		
Current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other current provisions	X instant, credit	IAS 1.78 d Disclosure
Total current provisions	X instant, credit	IAS 1.54 l Disclosure
Trade and other current payables	X instant, credit	IAS 1.54 k Disclosure
Current tax liabilities, current	X instant, credit	IAS 1.54 n Disclosure
Other current financial liabilities	X instant, credit	IAS 1.54 m Disclosure
Other current non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Total current liabilities other than liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.69 Disclosure
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure
Total current liabilities	X instant, credit	IAS 1.69 Disclosure
Total liabilities	X instant, credit	IAS 1.55 Disclosure
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
Investment property	X instant, debit	IAS 1.54 b Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure
Intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure
Other financial assets	X instant, debit	IAS 1.54 d Disclosure
Other non-financial assets	X instant, debit	IAS 1.55 Common practice
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Biological assets	X instant, debit	IAS 1.54 f Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Inventories	X instant, debit	IAS 1.54 g Disclosure
Current tax assets	X instant, debit	IAS 1.54 n Disclosure
Deferred tax assets	X instant, debit	IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Trade and other receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2013-01-01 IAS 39.37 a Disclosure, Effective 2013-01-01 IFRS 9.3.2.23 a Disclosure
Total assets	X instant, debit	IAS 1.55 Disclosure
Equity and liabilities [abstract]		
Equity [abstract]		
Issued capital	X instant, credit	IAS 1.78 e Example
Retained earnings	X instant, credit	IAS 1.78 e Example, IAS 1.IG6 Example
Share premium	X instant, credit	IAS 1.78 e Example
Treasury shares	(X) instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure
Other equity interest	X instant, credit	IAS 1.78 e Example
Other reserves	X instant, credit	IAS 1.78 e Example
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure, Effective 2013-01-01 IFRS 10.22 [2011-05-12] Disclosure
Total equity	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure
Liabilities [abstract]		
Trade and other payables	X instant, credit	IAS 1.54 k Disclosure
Provisions [abstract]		
Provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure
Other provisions	X instant, credit	IAS 1.78 d Disclosure

Total provisions	X instant, credit	IAS 1.54 l Disclosure
Other financial liabilities	X instant, credit	IAS 1.54 m Disclosure
Other non-financial liabilities	X instant, credit	IAS 1.55 Common practice
Current tax liabilities	X instant, credit	IAS 1.54 n Disclosure
Deferred tax liabilities	X instant, credit	IAS 1.54 o Disclosure, IAS 1.56 Disclosure
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure
Total liabilities	X instant, credit	IAS 1.55 Disclosure
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure
[310000] Statement of comprehensive income, profit or loss, by function of expense		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure
Cost of sales	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Gross profit	X duration, credit	IAS 1.103 Example
Other income	X duration, credit	IAS 1.102 Example, IAS 1.103 Example
Distribution costs	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Administrative expenses	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Other expense	(X) duration, debit	IAS 1.103 Example, IAS 1.99 Disclosure
Other gains (losses)	X duration, credit	IAS 1.102 Common practice, IAS 1.103 Common practice
Profit (loss) from operating activities	X duration, credit	IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X duration, credit	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Finance income	X duration, credit	IAS 1.85 Common practice
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c Disclosure
Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 Common practice
Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value	X duration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure
Profit (loss) before tax	X duration, credit	IAS 1.102 Example, IAS 1.103 Example
Tax income (expense)	(X) duration, debit	IAS 1.82 d Disclosure
Profit (loss) from continuing operations	X duration, credit	Effective 2012-07-01 IAS 1.81A a [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.82 f [2011-06-16] Disclosure
Profit (loss) from discontinued operations	X duration, credit	Expiry date 2012-07-01 IAS 1.82 e [2011-06-16] Disclosure, Effective 2012-07-01 IAS 1.82 ea [2011-06-16] Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, Effective 2012-07-01 IAS 1.81A a [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.82 f [2011-06-16] Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X duration, credit	Effective 2012-07-01 IAS 1.81B a (ii) [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.83 a (ii) [2011-06-16] Disclosure
Profit (loss), attributable to non-controlling interests	X duration, credit	Effective 2012-07-01 IAS 1.81B a (i) [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.83 a (i) [2011-06-16] Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	
Classes of ordinary shares [axis]	axis	
Ordinary shares [member]	member [default]	
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX duration	
Basic earnings (loss) per share from discontinued operations	X.XX duration	
Total basic earnings (loss) per share	X.XX duration	
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX duration	
Diluted earnings (loss) per share from discontinued operations	X.XX duration	
Total diluted earnings (loss) per share	X.XX duration	

[320000] Statement of comprehensive income, profit or loss, by nature of expense		
Profit or loss [abstract]		
Profit (loss) [abstract]		
Revenue	X duration, credit	IAS 1.102 Example; IAS 1.103 Example; IAS 1.82 a Disclosure
Other income	X duration, credit	IAS 1.102 Example; IAS 1.103 Example
Increase (decrease) in inventories of finished goods and work in progress	(X) duration, debit	IAS 1.102 Example; IAS 1.99 Disclosure
Other work performed by entity and capitalised	X duration, credit	IAS 1.IG6 Example
Raw materials and consumables used	(X) duration, debit	IAS 1.102 Example; IAS 1.99 Disclosure
Employee benefits expense	(X) duration, debit	IAS 1.102 Example; IAS 1.104 Disclosure; IAS 1.99 Disclosure
Depreciation and amortisation expense	(X) duration, debit	IAS 1.102 Example; IAS 1.104 Disclosure; IAS 1.99 Disclosure
Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) duration, debit	IAS 1.99 Disclosure
Other expenses	(X) duration, debit	IAS 1.102 Example; IAS 1.99 Disclosure
Other gains (losses)	X duration, credit	IAS 1.102 Common practice; IAS 1.103 Common practice
Profit (loss) from operating activities	X duration, credit	IAS 32.IE33 Example
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X duration, credit	IFRIC 17.15 Disclosure
Gains (losses) on net monetary position	X duration, credit	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure
Finance income	X duration, credit	IAS 1.85 Common practice
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IAS 1.82 c Disclosure
Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 Common practice
Gains (losses) arising from difference between previous carrying amount and fair value of financial assets reclassified as measured at fair value	X duration, credit	Effective 2013-01-01 IAS 1.82 ca Disclosure
Profit (loss) before tax	X duration, credit	IAS 1.102 Example; IAS 1.103 Example
Tax income (expense)	(X) duration, debit	IAS 1.82 d Disclosure
Profit (loss) from continuing operations	X duration, credit	Effective 2012-07-01 IAS 1.81A a [2011-06-16] Disclosure; Expiry date 2012-07-01 IAS 1.82 f [2011-06-16] Disclosure
Profit (loss) from discontinued operations	X duration, credit	Expiry date 2012-07-01 IAS 1.82 e [2011-06-16] Disclosure; Effective 2012-07-01 IAS 1.82 ea [2011-06-16] Disclosure
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure; Effective 2012-07-01 IAS 1.81A a [2011-06-16] Disclosure; Expiry date 2012-07-01 IAS 1.82 f [2011-06-16] Disclosure
Profit (loss), attributable to [abstract]		
Profit (loss), attributable to owners of parent	X duration, credit	Effective 2012-07-01 IAS 1.81B a (ii) [2011-06-16] Disclosure; Expiry date 2012-07-01 IAS 1.83 a (ii) [2011-06-16] Disclosure
Profit (loss), attributable to non-controlling interests	X duration, credit	Effective 2012-07-01 IAS 1.81B a (i) [2011-06-16] Disclosure; Expiry date 2012-07-01 IAS 1.83 a (i) [2011-06-16] Disclosure
Earnings per share [abstract]		
Earnings per share [table]	table	
Classes of ordinary shares [axis]	axis	
Ordinary shares [member]	member [default]	
Earnings per share [line items]	line items	
Basic earnings per share [abstract]		
Basic earnings (loss) per share from continuing operations	X.XX duration	
Basic earnings (loss) per share from discontinued operations	X.XX duration	
Total basic earnings (loss) per share	X.XX duration	
Diluted earnings per share [abstract]		
Diluted earnings (loss) per share from continuing operations	X.XX duration	
Diluted earnings (loss) per share from discontinued operations	X.XX duration	
Total diluted earnings (loss) per share	X.XX duration	
[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; Effective 2012-07-01 IAS 1.81A a [2011-06-16] Disclosure;

		Expiry date 2012-07-01 IAS 1.82 f [2011-06-16] Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]		
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	Effective 2013-01-01 IAS 1.7 Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	X duration, credit	Expiry date 2013-01-01 IAS 1.7 [2011-06-16] Disclosure, Expiry date 2013-01-01 IAS 1.91 a [2011-06-16] Disclosure
Other comprehensive income, net of tax, effects of limit in IAS 19 paragraph 58 b	X duration, credit	
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	Effective 2013-01-01 IAS 1.7 [2011-06-16] Disclosure, Effective 2013-01-01 IAS 1.91 a [2011-06-16] 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
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X duration, credit	Effective 2012-07-01 IAS 1.82A a [2011-06-16] Disclosure
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X duration, credit	Effective 2012-07-01 IAS 1.IG6 [2011-06-16] Example
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation, net of tax	X duration, credit	IAS 1.91 a Disclosure
Reclassification adjustments on exchange differences on translation, net of tax	(X) duration, debit	IAS 1.92 Disclosure
Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Available-for-sale financial assets [abstract]		
Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X duration, credit	Expiry date 2013-01-01 IAS 1.91 a Disclosure
Reclassification adjustments on available-for-sale financial assets, net of tax	(X) duration, debit	Expiry date 2013-01-01 IAS 1.92 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 1.91 a Disclosure
Cash flow hedges [abstract]		
Gains (losses) on cash flow hedges, net of tax	X duration, credit	IAS 1.91 a Disclosure
Reclassification adjustments on cash flow hedges, net of tax	(X) duration, debit	IAS 1.92 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	
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Hedges of net investment in foreign operations [abstract]		
Gains (losses) on hedges of net investments in foreign operations, net of tax	X duration, credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure
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 1.91 a Disclosure, IAS 39.102 a Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X duration, credit	Effective 2012-07-01 IAS 1.82A b [2011-06-16] Disclosure
Total other comprehensive income that will be reclassified to profit or loss, net of tax	X duration, credit	Effective 2012-07-01 IAS 1.IG6 [2011-06-16] Example
Total other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, Effective 2012-07-01 IAS 1.81A b [2011-06-16] Disclosure, IAS 1.91 a Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, Effective 2012-07-01 IAS 1.81A c [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.82 i [2011-06-16] Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a Disclosure, Effective 2012-07-01 IAS 1.81B b (ii) [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.83 b (ii) [2011-06-16] Disclosure
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a Disclosure, Effective 2012-07-01 IAS 1.81B b (i) [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.83 b (i) [2011-06-16] 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, Effective 2012-07-01 IAS 1.81A a [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.82 f [2011-06-16] Disclosure
Other comprehensive income [abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]		

Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X duration, credit	Effective 2013-01-01 IAS 1.7 Disclosure
Other comprehensive income, before tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	X duration, credit	Expiry date 2013-01-01 IAS 1.7 [2011-06-16] Disclosure, Expiry date 2013-01-01 IAS 1.91 b [2011-06-16] Disclosure
Other comprehensive income, before tax, effects of limit in IAS 19 paragraph 58 b	X duration, credit	
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	Effective 2013-01-01 IAS 1.7 [2011-06-16] Disclosure, Effective 2013-01-01 IAS 1.91 b [2011-06-16] 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
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X duration, credit	Effective 2012-07-01 IAS 1.82A a [2011-06-16] Disclosure
Total other comprehensive income that will not be reclassified to profit or loss, before tax	X duration, credit	Effective 2012-07-01 IAS 1.1G6 [2011-06-16] Common practice
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]		
Exchange differences on translation [abstract]		
Gains (losses) on exchange differences on translation, before tax	X duration, credit	IAS 1.91 b Disclosure
Reclassification adjustments on exchange differences on translation, before tax	(X) duration, debit	IAS 1.92 Disclosure
Other comprehensive income, before tax, exchange differences on translation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Available-for-sale financial assets [abstract]		
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X duration, credit	Expiry date 2013-01-01 IAS 1.91 b Disclosure
Reclassification adjustments on available-for-sale financial assets, before tax	(X) duration, debit	Expiry date 2013-01-01 IAS 1.92 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 1.91 b Disclosure
Cash flow hedges [abstract]		
Gains (losses) on cash flow hedges, before tax	X duration, credit	IAS 1.91 b Disclosure
Reclassification adjustments on cash flow hedges, before tax	(X) duration, debit	IAS 1.92 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	
Other comprehensive income, before tax, cash flow hedges	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure
Hedges of net investment in foreign operations [abstract]		
Gains (losses) on hedges of net investments in foreign operations, before tax	X duration, credit	IAS 1.91 b Disclosure, IAS 39.102 a Disclosure
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 1.91 b Disclosure, IAS 39.102 a Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X duration, credit	Effective 2012-07-01 IAS 1.82A b [2011-06-16] Disclosure
Total other comprehensive income that will be reclassified to profit or loss, before tax	X duration, credit	Effective 2012-07-01 IAS 1.1G6 [2011-06-16] Common practice
Total other comprehensive income, before tax	X duration, credit	IAS 1.91 b Disclosure
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]		
Income tax relating to investments in equity instruments of other comprehensive income	(X) duration, debit	Effective 2013-01-01 IAS 1.90 Disclosure
Income tax relating to changes in revaluation surplus of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to defined benefit plans of other comprehensive income	(X) duration, debit	Expiry date 2013-01-01 IAS 1.90 [2011-06-16] Disclosure
Income tax relating to limit in IAS 19 paragraph 58 b of other comprehensive income	(X) duration, debit	Expiry date 2013-01-01 IAS 1.90 [2011-06-16] Disclosure
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	(X) duration, debit	Effective 2013-01-01 IAS 1.90 [2011-06-16] Disclosure
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	(X) duration, debit	Effective 2013-01-01 IAS 1.90 Disclosure
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	(X) duration, debit	Effective 2012-07-01 IAS 1.91 [2011-06-16] Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	(X) duration, debit	Effective 2012-07-01 IAS 1.91 [2011-06-16] Disclosure
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]		
Income tax relating to exchange differences on translation of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to available-for-sale financial assets of other comprehensive income	(X) duration, debit	Expiry date 2013-01-01 IAS 1.90 Disclosure
Income tax relating to cash flow hedges of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Income tax relating to hedges of net investments in foreign operations of other comprehensive income	(X) duration, debit	IAS 1.90 Disclosure
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(X) duration, debit	Effective 2012-07-01 IAS 1.91 [2011-06-16] Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	(X) duration, debit	Effective 2012-07-01 IAS 1.91 [2011-06-16] Disclosure

Total other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, Effective 2012-07-01 IAS 1.81A b [2011-06-16] Disclosure, IAS 1.91 a Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, Effective 2012-07-01 IAS 1.81A c [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.82 i [2011-06-16] Disclosure
Comprehensive income attributable to [abstract]		
Comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.106 a Disclosure, Effective 2012-07-01 IAS 1.81B b (ii) [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.83 b (ii) [2011-06-16] Disclosure
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a Disclosure, Effective 2012-07-01 IAS 1.81B b (i) [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.83 b (i) [2011-06-16] 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
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example
Reserve of cash flow hedges [member]	member	IAS 1.108 Example
Reserve of hedges of net investment in foreign operations [member]	member	IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2013-01-01 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	Effective 2013-01-01 IAS 1.108 [2011-06-16] Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2013-01-01 IAS 1.108 Example
Reserve for catastrophe [member]	member	
Reserve for equalisation [member]	member	
Reserve of discretionary participation features [member]	member	
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Non-controlling interests [member]	member	IAS 1.106 Disclosure
Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice
Previously stated [member]	member	IAS 1.106 b Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	
Increase (decrease) due to voluntary changes in accounting policy [member]	member	
Increase (decrease) due to corrections of prior period errors [member]	member	
Statement of changes in equity [line items]	line items	
Equity at beginning of period	X instant, credit	IAS 1.55 Disclosure, IAS 1.78 e Disclosure
Changes in equity [abstract]		
Comprehensive income [abstract]		
Profit (loss)	X duration, credit	IAS 1.106 d (i) Disclosure, Effective 2012-07-01 IAS 1.81A a [2011-06-16] Disclosure, Expiry date 2012-07-01 IAS 1.82 f [2011-06-16] Disclosure
Other comprehensive income	X duration, credit	IAS 1.106 d (ii) Disclosure, Effective 2012-07-01 IAS 1.81A b [2011-06-16] Disclosure, IAS 1.91 a Disclosure
Total comprehensive income	X duration, credit	IAS 1.106 a Disclosure, Effective 2012-07-01 IAS 1.81A c [2011-06-16] Disclosure,

		Expiry date 2012-07-01 IAS 1.82 i [2011-06-16] 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
[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	
Buildings	X instant, debit	
Total land and buildings	X instant, debit	
Machinery		
Vehicles [abstract]		
Ships	X instant, debit	
Aircraft	X instant, debit	
Motor vehicles	X instant, debit	
Total vehicles	X instant, debit	
Fixtures and fittings	X instant, debit	
Office equipment	X instant, debit	
Tangible exploration and evaluation assets	X instant, debit	
Construction in progress	X instant, debit	
Other property, plant and equipment	X instant, debit	
Total property, plant and equipment	X instant, debit	IAS 1.54 a Disclosure
Intangible assets and goodwill [abstract]		
Intangible assets other than goodwill [abstract]		
Brand names	X instant, debit	
Intangible exploration and evaluation assets	X instant, debit	
Mastheads and publishing titles	X instant, debit	
Computer software	X instant, debit	
Licences and franchises	X instant, debit	
Copyrights, patents and other industrial property rights, service and operating rights	X instant, debit	
Recipes, formulae, models, designs and prototypes	X instant, debit	
Intangible assets under development	X instant, debit	
Other intangible assets	X instant, debit	
Total intangible assets other than goodwill	X instant, debit	IAS 1.54 c Disclosure
Goodwill	X instant, debit	IAS 1.54 c Disclosure
Total intangible assets and goodwill	X instant, debit	IAS 1.55 Common practice
Investments in subsidiaries, joint ventures and associates [abstract]		
Investments in subsidiaries	X instant, debit	
Investments in joint ventures	X instant, debit	
Investments in associates	X instant, debit	
Total investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 1.55 Common practice
Trade and other non-current receivables [abstract]		
Non-current trade receivables	X instant, debit	IAS 1.78 b Example
Non-current receivables due from related parties	X instant, debit	IAS 1.78 b Example
Non-current prepayments	X instant, debit	IAS 1.78 b Example
Other non-current receivables	X instant, debit	IAS 1.78 b Example
Total trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Trade and other current receivables [abstract]		
Current trade receivables	X instant, debit	IAS 1.68 Example, IAS 1.78 b Example
Current receivables due from related parties	X instant, debit	IAS 1.78 b Example
Current prepayments	X instant, debit	IAS 1.78 b Example
Other current receivables	X instant, debit	IAS 1.78 b Example

Total trade and other current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Trade and other receivables [abstract]		
Trade receivables	X instant, debit	IAS 1.78 b Example
Receivables due from related parties	X instant, debit	IAS 1.78 b Example
Prepayments	X instant, debit	IAS 1.78 b Example
Other receivables	X instant, debit	IAS 1.78 b Example
Total trade and other receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure
Categories of non-current financial assets [abstract]		
Non-current financial assets at fair value through profit or loss [abstract]		
Non-current financial assets at fair value through profit or loss, designated upon initial recognition	X instant, debit	
Non-current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	
Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	
Total non-current financial assets at fair value through profit or loss	X instant, debit	
Non-current financial assets available-for-sale	X instant, debit	
Non-current held-to-maturity investments	X instant, debit	
Non-current loans and receivables	X instant, debit	
Non-current financial assets at fair value through other comprehensive income	X instant, debit	
Non-current financial assets at amortised cost	X instant, debit	
Total non-current financial assets	X instant, debit	
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	
Current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	
Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	
Total current financial assets at fair value through profit or loss	X instant, debit	
Current financial assets available-for-sale	X instant, debit	
Current held-to-maturity investments	X instant, debit	
Current loans and receivables	X instant, debit	
Current financial assets at fair value through other comprehensive income	X instant, debit	
Current financial assets at amortised cost	X instant, debit	
Total current financial assets	X instant, debit	
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	
Financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	
Financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	
Total financial assets at fair value through profit or loss	X instant, debit	
Financial assets available-for-sale	X instant, debit	
Held-to-maturity investments	X instant, debit	
Loans and receivables	X instant, debit	
Financial assets at fair value through other comprehensive income	X instant, debit	
Financial assets at amortised cost	X instant, debit	
Total financial assets	X instant, debit	
Classes of inventories [abstract]		
Raw materials	X instant, debit	
Merchandise	X instant, debit	
Production supplies	X instant, debit	
Work in progress	X instant, debit	
Finished goods	X instant, debit	
Other inventories	X instant, debit	
Total current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example
Cash and cash equivalents [abstract]		
Cash [abstract]		
Cash on hand	X instant, debit	
Balances with banks	X instant, debit	
Other demand deposits	X instant, debit	
Total cash	X instant, debit	
Cash equivalents [abstract]		
Short-term deposits, classified as cash equivalents	X instant, debit	
Short-term investments, classified as cash equivalents	X instant, debit	

Other banking arrangements, classified as cash equivalents	X instant, debit	
Total cash equivalents	X instant, debit	
Other cash and cash equivalents	X instant, debit	
Total cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]		
Non-current assets or disposal groups classified as held for sale	X instant, debit	
Non-current assets or disposal groups classified as held for distribution to owners	X instant, debit	
Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure
Classes of other provisions [abstract]		
Warranty provision [abstract]		
Non-current warranty provision	X instant, credit	
Current warranty provision	X instant, credit	
Total warranty provision	X instant, credit	
Restructuring provision [abstract]		
Non-current restructuring provision	X instant, credit	
Current restructuring provision	X instant, credit	
Total restructuring provision	X instant, credit	
Legal proceedings provision [abstract]		
Non-current legal proceedings provision	X instant, credit	
Current legal proceedings provision	X instant, credit	
Total legal proceedings provision	X instant, credit	
Refunds provision [abstract]		
Non-current refunds provision	X instant, credit	
Current refunds provision	X instant, credit	
Total refunds provision	X instant, credit	
Onerous contracts provision [abstract]		
Non-current onerous contracts provision	X instant, credit	
Current onerous contracts provision	X instant, credit	
Total onerous contracts provision	X instant, credit	
Provision for decommissioning, restoration and rehabilitation costs [abstract]		
Non-current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	
Current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	
Total provision for decommissioning, restoration and rehabilitation costs	X instant, credit	
Miscellaneous other provisions [abstract]		
Non-current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Total miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice
Other provisions [abstract]		
Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure
Other current provisions	X instant, credit	IAS 1.78 d Disclosure
Total other provisions	X instant, credit	IAS 1.78 d Disclosure
Borrowings [abstract]		
Non-current borrowings	X instant, credit	IAS 1.55 Common practice
Current borrowings and current portion of non-current borrowings [abstract]		
Current borrowings	X instant, credit	IAS 1.55 Common practice
Current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice
Total borrowings	X instant, credit	IAS 1.55 Common practice
Trade and other non-current payables [abstract]		
Non-current trade payables	X instant, credit	IAS 1.78 Common practice
Non-current payables to related parties	X instant, credit	IAS 1.78 Common practice
Deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice
Accruals classified as non-current	X instant, credit	IAS 1.78 Common practice
Total trade and other non-current payables	X instant, credit	IAS 1.54 k Disclosure
Trade and other current payables [abstract]		
Current trade payables	X instant, credit	IAS 1.70 Example, IAS 1.78 Common practice
Current payables to related parties	X instant, credit	IAS 1.78 Common practice
Deferred income classified as current	X instant, credit	IAS 1.78 Common practice
Accruals classified as current	X instant, credit	IAS 1.78 Common practice
Total trade and other current payables	X instant, credit	IAS 1.54 k Disclosure

Trade and other payables [abstract]		
Trade payables	X instant, credit	IAS 1.78 Common practice
Payables to related parties	X instant, credit	IAS 1.78 Common practice
Deferred income	X instant, credit	IAS 1.78 Common practice
Accruals	X instant, credit	IAS 1.78 Common practice
Total trade and other payables	X instant, credit	IAS 1.54 k Disclosure
Categories of non-current financial liabilities [abstract]		
Non-current financial liabilities at fair value through profit or loss [abstract]		
Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	
Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition	X instant, credit	
Total non-current financial liabilities at fair value through profit or loss	X instant, credit	
Non-current financial liabilities at amortised cost	X instant, credit	
Total non-current financial liabilities	X instant, credit	
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	
Current financial liabilities at fair value through profit or loss, designated upon initial recognition	X instant, credit	
Total current financial liabilities at fair value through profit or loss	X instant, credit	
Current financial liabilities at amortised cost	X instant, credit	
Total current financial liabilities	X instant, credit	
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	
Financial liabilities at fair value through profit or loss, designated upon initial recognition	X instant, credit	
Total financial liabilities at fair value through profit or loss	X instant, credit	
Financial liabilities at amortised cost	X instant, credit	
Total financial liabilities	X instant, credit	
Other reserves [abstract]		
Revaluation surplus	X instant, credit	
Reserve of exchange differences on translation	X instant, credit	
Reserve of cash flow hedges	X instant, credit	IAS 1.78 e Common practice
Reserve of hedges of net investment in foreign operations	X instant, credit	IAS 1.78 e Common practice
Reserve of gains and losses on remeasuring available-for-sale financial assets	X instant, credit	Expiry date 2013-01-01 IAS 1.78 e Common practice
Reserve of share-based payments	X instant, credit	IAS 1.78 e Common practice
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	X instant, credit	
Reserve of gains and losses from investments in equity instruments	X instant, credit	IAS 1.78 e Common practice
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X instant, credit	IAS 1.78 e Common practice
Reserve for catastrophe	X instant, credit	
Reserve for equalisation	X instant, credit	
Reserve of discretionary participation features	X instant, credit	
Total other reserves	X instant, credit	IAS 1.78 e Example
Net assets (liabilities) [abstract]		
Assets	X instant, debit	IAS 1.55 Disclosure
Liabilities	(X) instant, credit	IAS 1.55 Disclosure
Net assets (liabilities)	X instant, debit	
[800200] Notes - Analysis of income and expense		
Analysis of income and expense [abstract]		
Revenue [abstract]		
Revenue from sale of goods	X duration, credit	
Revenue from rendering of services	X duration, credit	
Revenue from construction contracts	X duration, credit	IFRIC 15.20 b Disclosure
Royalty income	X duration, credit	
Interest income	X duration, credit	
Dividend income	X duration, credit	
Other revenue	X duration, credit	
Total revenue	X duration, credit	IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure
Revenue arising from exchanges of goods or services [abstract]		
Revenue arising from exchanges of goods or services, sale of goods	X duration, credit	
Revenue arising from exchanges of goods or services, rendering of services	X duration, credit	

Revenue arising from exchanges of goods or services, construction contracts	X duration, credit	
Income arising from exchanges of goods or services, royalties	X duration, credit	
Income arising from exchanges of goods or services, interest	X duration, credit	
Income arising from exchanges of goods or services, dividends	X duration, credit	
Revenue arising from exchanges of goods or services, other revenue	X duration, credit	
Total revenue arising from exchanges of goods or services	X duration, credit	
Material income and expense [abstract]		
Write-downs (reversals of write-downs) of inventories [abstract]		
Inventory write-down	X duration, debit	IAS 1.98 a Disclosure
Reversal of inventory write-down	(X) duration, credit	IAS 1.98 a Disclosure
Net write-downs (reversals of write-downs) of inventories	X duration, debit	IAS 1.98 a Disclosure
Write-downs (reversals of write-downs) of property, plant and equipment [abstract]		
Impairment loss recognised in profit or loss, property, plant and equipment	X duration	IAS 1.98 a Disclosure
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	IAS 1.98 a Disclosure
Net write-downs (reversals of write-downs) of property, plant and equipment	X duration, debit	IAS 1.98 a Disclosure
Expense of restructuring activities	X duration, debit	IAS 1.98 b Disclosure
Reversal of provisions for cost of restructuring	X duration, credit	IAS 1.98 b Disclosure
Gains (losses) on disposals of property, plant and equipment [abstract]		
Gains on disposals of property, plant and equipment	X duration, credit	IAS 1.98 c Disclosure
Losses on disposals of property, plant and equipment	(X) duration, debit	IAS 1.98 c Disclosure
Net gains (losses) on disposals of property, plant and equipment	X duration, credit	IAS 1.98 c Disclosure
Gains (losses) on disposals of investments [abstract]		
Gains on disposals of investments	X duration, credit	IAS 1.98 d Disclosure
Losses on disposals of investments	(X) duration, debit	IAS 1.98 d Disclosure
Net gains (losses) on disposals of investments	X duration, credit	IAS 1.98 d Disclosure
Gains (losses) on disposals of other non-current assets	X duration, credit	IAS 1.98 Disclosure
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X duration, credit	IFRIC 19.11 Disclosure
Expense (income) on discontinued operations	X duration, debit	IAS 1.98 e Disclosure
Gains (losses) on litigation settlements [abstract]		
Gains on litigation settlements	X duration, credit	IAS 1.98 f Disclosure
Losses on litigation settlements	(X) duration, debit	IAS 1.98 f Disclosure
Net gains (losses) on litigation settlements	X duration, credit	IAS 1.98 f Disclosure
Other reversals of provisions	X duration, credit	IAS 1.98 g Disclosure
Income from continuing operations attributable to owners of parent	X duration, credit	
Income from discontinued operations attributable to owners of parent	X duration, credit	
Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	
Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit	
Gains (losses) from government grants	X duration, credit	
Dividends classified as expense	X duration, debit	IAS 32.40 Example
Research and development expense	X duration, debit	
Expenses by nature [abstract]		
Raw materials and consumables used	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Classes of employee benefits expense [abstract]		
Wages and salaries	X duration, debit	
Social security contributions	X duration, debit	
Other short-term employee benefits	X duration, debit	
Post-employment benefit expense, defined contribution plans	X duration, debit	
Post-employment benefit expense, defined benefit plans	X duration, debit	
Termination benefits expense	X duration, debit	
Other long-term benefits	X duration, debit	
Other employee expense	X duration, debit	
Total employee benefits expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure
Depreciation and amortisation expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure
Impairment loss (reversal of impairment loss) recognised in profit or loss	X duration, debit	IAS 1.99 Disclosure
Other expenses	X duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure
Total expenses, by nature	X duration, debit	IAS 1.99 Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax [abstract]		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X duration, credit	Effective 2012-07-01 IAS 1.82A a [2011-06-16] Disclosure

Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X duration, credit	Effective 2012-07-01 IAS 1.82A b [2011-06-16] Disclosure
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	Expiry date 2012-07-01 IAS 1.82 h [2011-06-16] Disclosure, IAS 1.91 a Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X duration, credit	Effective 2012-07-01 IAS 1.82A a [2011-06-16] Disclosure
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X duration, credit	Effective 2012-07-01 IAS 1.82A b [2011-06-16] Disclosure
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	Expiry date 2012-07-01 IAS 1.82 h [2011-06-16] Disclosure, IAS 1.91 b Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	X duration, debit	Effective 2012-07-01 IAS 1.91 [2011-06-16] Disclosure
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	X duration, debit	Effective 2012-07-01 IAS 1.91 [2011-06-16] Disclosure
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X duration, debit	IAS 1.90 Disclosure
Income tax relating to components of other comprehensive income [abstract]		
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	X duration, debit	Effective 2012-07-01 IAS 1.91 [2011-06-16] Disclosure
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X duration, debit	Effective 2012-07-01 IAS 1.91 [2011-06-16] Disclosure
Aggregated income tax relating to components of other comprehensive income	X duration, debit	IAS 1.90 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
Name of ultimate parent of group	text	IAS 1.138 c Disclosure
Length of life of limited life entity	text	IAS 1.138 d Disclosure
Statement of IFRS compliance	text	IAS 1.114 a Disclosure, IAS 1.16 Disclosure
Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a Disclosure
Explanation of departure from IFRS	text	IAS 1.20 b Disclosure, IAS 1.20 c Disclosure
Explanation of financial effect of departure from IFRS	text	IAS 1.20 d Disclosure
Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	text	IAS 1.23 a Disclosure
Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 b Disclosure
Description of uncertainties of entity's ability to continue as going concern	text	IAS 1.25 Disclosure
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 Disclosure
Explanation of why entity not regarded as going concern	text	IAS 1.25 Disclosure
Description of reason for using longer or shorter reporting period	text	IAS 1.36 a Disclosure
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 b Disclosure
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1.41 Disclosure
Disclosure of reclassifications or changes in presentation [abstract]		
Disclosure of reclassifications or changes in presentation [table]	table	IAS 1.41 Disclosure
Reclassified items [axis]	axis	IAS 1.41 Disclosure
Reclassified items [member]	member [default]	IAS 1.41 Disclosure
Disclosure of reclassifications or changes in presentation [line items]	line items	
Description of nature of reclassifications or changes in presentation	text	IAS 1.41 a Disclosure
Amount of reclassifications or changes in presentation	X duration	IAS 1.41 b Disclosure
Description of reason for reclassifications or changes in presentation	text	IAS 1.41 c Disclosure
Description of reason why reclassification of comparative amounts is impracticable	text	IAS 1.42 a Disclosure
Description of nature of necessary adjustments to provide comparative information	text	IAS 1.42 b Disclosure
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]	text block	IAS 1.61 Disclosure

Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	table	IAS 1.61 Disclosure
Maturity [axis]	axis	IAS 1.61 Disclosure
Aggregated time bands [member]	member [default]	IAS 1.61 Disclosure
Not later than one year [member]	member	IAS 1.61 a Disclosure
Later than one year [member]	member	IAS 1.61 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 [line items]	line items	
Current inventories	X instant, debit	IAS 1.54 g Disclosure, IAS 1.68 Example
Current trade receivables	X instant, debit	IAS 1.68 Example, IAS 1.78 b Example
Current trade payables	X instant, credit	IAS 1.70 Example, IAS 1.78 Common practice
Disclosure of summary of significant accounting policies [text block]	text block	IAS 1.114 b Disclosure
Explanation of measurement bases used in preparing financial statements	text	IAS 1.117 a Disclosure
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IAS 1.122 Disclosure
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 Disclosure, IFRIC 14.10 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1.125 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [abstract]		
Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 Disclosure
Assets and liabilities [axis]	axis	IAS 1.125 Disclosure
Assets and liabilities [member]	member [default]	IAS 1.125 Disclosure
Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items	
Description of nature of assets with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure
Assets with significant risk of material adjustments within next financial year	X instant, debit	IAS 1.125 b Disclosure
Liabilities with significant risk of material adjustments within next financial year	X instant, credit	IAS 1.125 b Disclosure
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 Disclosure
Disclosure of objectives, policies and processes for managing capital [abstract]		
Disclosure of objectives, policies and processes for managing capital [table]	table	IAS 1.136 Disclosure
Capital requirements [axis]	axis	IAS 1.136 Disclosure
Capital requirements [member]	member [default]	IAS 1.136 Disclosure
Disclosure of objectives, policies and processes for managing capital [line items]	line items	
Qualitative information about entity's objectives policies and processes for managing capital	text	IAS 1.135 a Disclosure
Summary quantitative data about what entity manages as capital	text	IAS 1.135 b Disclosure
Description of changes in entity's objectives policies and processes for managing capital and what entity manages as capital	text	IAS 1.135 c Disclosure
Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 d Disclosure
Information about consequences of non-compliance with externally imposed capital requirements	text	IAS 1.135 e Disclosure
Dividends recognised as distributions to owners per share	X.XX duration	IAS 1.107 Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X duration	IAS 1.137 a Disclosure
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX duration	IAS 1.137 a Disclosure
Cumulative preference dividends not recognised	X duration	IAS 1.137 b Disclosure
Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	text	IFRIC 17.17 a Disclosure
Non-cash assets declared for distribution to owners before financial statements authorised for issue	X instant, debit	IFRIC 17.17 b Disclosure
Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X instant, debit	IFRIC 17.17 c Disclosure
Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	text	IFRIC 17.17 c [2011-05-12] Disclosure
Dividends payable, non-cash assets distributions	X instant, credit	IFRIC 17.16 a Disclosure
Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	X duration, credit	IFRIC 17.16 b Disclosure
Equity reclassified into financial liabilities	X duration	IAS 1.80A Disclosure
Financial liabilities reclassified into equity	X duration	IAS 1.80A Disclosure
Description of timing and reason of reclassification between financial liabilities and equity	text	IAS 1.80A Disclosure

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
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example
Reserve of cash flow hedges [member]	member	IAS 1.108 Example
Reserve of hedges of net investment in foreign operations [member]	member	IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2013-01-01 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	Effective 2013-01-01 IAS 1.108 [2011-06-16] Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2013-01-01 IAS 1.108 Example
Reserve for catastrophe [member]	member	
Reserve for equalisation [member]	member	
Reserve of discretionary participation features [member]	member	
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example
Non-controlling interests [member]	member	IAS 1.106 Disclosure
Disclosure of analysis of other comprehensive income by item [line items]	line items	
Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 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 1.91 a Disclosure
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X duration, credit	IAS 1.91 a Disclosure, IAS 39.102 a Disclosure
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X duration, credit	Effective 2013-01-01 IAS 1.7 Disclosure
Other comprehensive income, net of tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure
Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	X duration, credit	Expiry date 2013-01-01 IAS 1.7 [2011-06-16] Disclosure, Expiry date 2013-01-01 IAS 1.91 a [2011-06-16] Disclosure
Other comprehensive income, net of tax, effects of limit in IAS 19 paragraph 58 b	X duration, credit	
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	Effective 2013-01-01 IAS 1.7 [2011-06-16] Disclosure, Effective 2013-01-01 IAS 1.91 a [2011-06-16] 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
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	Expiry date 2012-07-01 IAS 1.82 h [2011-06-16] 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 instant	IAS 1.79 a (iii) Disclosure
Explanation of fact that shares have no par value	text	IAS 1.79 a (iii) Disclosure
Reconciliation of number of shares outstanding [abstract]		

Number of shares outstanding at beginning of period	shares	IAS 1.79 a (iv) Disclosure
Changes in number of shares outstanding [abstract]		
Total increase (decrease) in number of shares outstanding	shares	IAS 1.79 a (iv) Disclosure
Number of shares outstanding at end of period	shares	IAS 1.79 a (iv) Disclosure
Rights, preferences and restrictions attaching to class of share capital	text	IAS 1.79 a (v) Disclosure
Number of shares in entity held by entity or by its subsidiaries or associates	shares	IAS 1.79 a (vi) Disclosure
Number of shares reserved for issue under options and contracts for sale of shares	shares	IAS 1.79 a (vii) Disclosure
Description of terms of shares reserved for issue under options and contracts for sale of shares	text	IAS 1.79 a (vii) Disclosure
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure
Disclosure of reserves within equity [abstract]		
Disclosure of reserves within equity [table]	table	IAS 1.79 b Disclosure
Reserves within equity [axis]	axis	IAS 1.79 b Disclosure
Other reserves [member]	member [default]	IAS 1.106 Disclosure, IAS 1.79 b Disclosure
Revaluation surplus [member]	member	IAS 1.108 Example
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example
Reserve of cash flow hedges [member]	member	IAS 1.108 Example
Reserve of hedges of net investment in foreign operations [member]	member	IAS 1.108 Example
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2013-01-01 IAS 1.108 Example
Reserve of share-based payments [member]	member	IAS 1.108 Example
Reserve of remeasurements of defined benefit plans [member]	member	Effective 2013-01-01 IAS 1.108 [2011-06-16] Example
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2013-01-01 IAS 1.108 Example
Reserve for catastrophe [member]	member	
Reserve for equalisation [member]	member	
Reserve of discretionary participation features [member]	member	
Disclosure of reserves within equity [line items]	line items	
Description of nature and purpose of reserves within equity	text	IAS 1.79 b Disclosure
Description of other equity interest	text	IAS 1.80 Disclosure
Summary quantitative data about puttable financial instruments classified as equity instruments	text	IAS 1.136A a Disclosure
Information about objectives policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	text	IAS 1.136A b Disclosure
Expected cash outflow on redemption or repurchase of puttable financial instruments	X duration, credit	IAS 1.136A c Disclosure
Information about how expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d Disclosure
DIMENSION		
[901000] Axis - Retrospective application and retrospective restatement		
Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure
Currently stated [member]	member [default]	IAS 1.106 b Disclosure, IAS 1.20 d Common practice
Previously stated [member]	member	IAS 1.106 b Disclosure
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b Disclosure
Increase (decrease) due to changes in accounting policy [member]	member	
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	
Increase (decrease) due to voluntary changes in accounting policy [member]	member	
Increase (decrease) due to corrections of prior period errors [member]	member	
[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
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	
Default financial statements date [member]	member [default]	
[903000] Axis - Continuing and discontinued operations		
Continuing and discontinued operations [axis]	axis	
Aggregate continuing and discontinued operations [member]	member [default]	
Continuing operations [member]	member	
Discontinued operations [member]	member	
Disposal groups classified as held for sale [member]	member	
[913000] Axis - Consolidated and separate financial statements		
Consolidated and separate financial statements [axis]	axis	

Consolidated [member]	member [default]	
Separate [member]	member	

International Financial Reporting Standards (IFRSs®)

IFRS Foundation

30 Cannon Street | London EC4M 6XH | United Kingdom

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

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

IFRS Foundation XBRL Team

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